



Autopista Amozoc-Perote, Mexico.

ROUTES TRANSFORMING LIVES



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Arena del Futuro (A35 Brebemi), Italy.

BUSINESS & STRATEGY

We redefine mobility with innovation and sustainability, transforming routes that drive development and generate a positive impact on communities.

Transforming routes, transforming lives.



WELCOME AND ABOUT THIS REPORT

GRI 2-1, 2, 3

We are pleased to present the consolidated Non-Financial Information Statement of ALEATICA, S. A. U., and its dependent subsidiaries for the 2024 financial year. This document highlights the progress made in our Sustainability Strategy, along with key financial performance indicators, and details the social, environmental, and governance impact of our Consolidated Business Units.

The report's structure is built on the results of a double materiality analysis conducted globally and within our Business Units. This analysis aims to provide relevant industry information, highlighting significant risks and impacts for shareholders and stakeholders.

Our content adheres to the GRI (Global Reporting Initiative) and SASB (International Sustainability Standards Board—IFRS Foundation) standards, while also incorporating the CSRD (Corporate Sustainability Reporting Directive) guidelines. This reinforces our commitment to transparency and European regulations.

Website:

www.aleatica.com

Chief Executive Officer:

Mr. David Antonio Díaz Almazán

Business Sector:

Transport Infrastructure Operation

Activity:

Pure operation of transport infrastructure, including roads, corridors, ports, railways, and airports.

Countries in which it is present:

Mexico, Spain, Peru, Chile, Colombia, Italy and the United Kingdom.

Distribution and review of the consolidated Non-Financial Information Statement:

This report is reviewed by all functional areas, country directors, and David Antonio Díaz Almazán, CEO of ALEATICA, S.A.U. It is distributed through the ALEATICA website, email, and the Global Compact platform.

Reporting cycle:

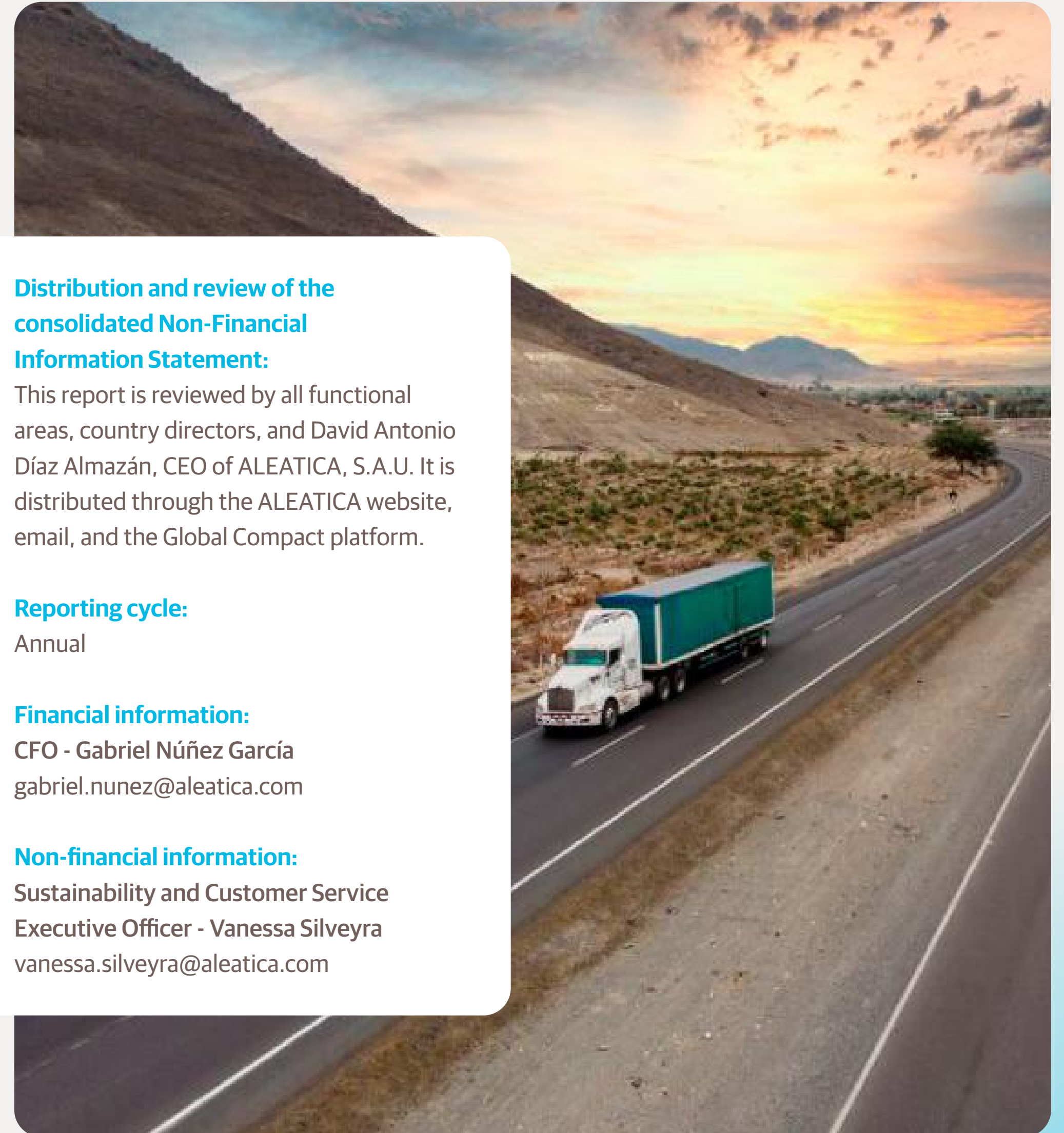
Annual

Financial information:

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Non-financial information:

Sustainability and Customer Service
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Autopista del Norte, Peru.



CEO Q&A

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

1. In the challenging context of 2024, what steps has ALEATICA taken to strengthen its ability to respond to market pressures and stakeholder expectations, and how have these actions contributed to the company's growth and stability?

In 2024, we navigated a complex global landscape, marked by geopolitical shifts, new sustainability regulations, and heightened expectations from our stakeholders.

During this period, **we continued implementing various initiatives to reduce our impact on CO₂ emissions**, such as increasing the fleet of electric or hybrid vehicles and developing new photovoltaic plants for self-consumption. We have also strengthened our focus on efficient water consumption and material recycling. The safety of our employees and customers continues to be a priority. Our goal is to deliver ever-safer roads. Finally, I would also like to highlight the different programmes for our communities promoted by the companies of the ALEATICA Group, which favour the sustainable development of the regions where we are present.

2. Road safety is a priority for ALEATICA. However, road safety challenges have evolved, especially with the increase in urban mobility and the presence of vulnerable actors such as motorcyclists and pedestrians. What steps were taken in 2024 to ensure the safety of road customers, and how are you addressing emerging road safety trends and risks?

This year, we have made a significant leap forward in our road safety strategy, committing to a balanced approach that combines technology, infrastructure, and training to achieve sustainable and lasting results. By **installing new containment barriers, using clearer signage layouts, and incorporating rumble strips at critical points**, we have helped create safer environments for all our customers.

The results have been successful. **Fatal accidents have decreased by nearly 30% compared to last year**, a significant achievement that highlights the effectiveness of our operational response and strategic investment in safety measures. In addition to improving our assets, we have intensified safety training for our staff and contractors. This led to a significant **reduction in the Lost Time Injury (LTI) indicator, with a 9% decrease for company personnel and a 20% drop for contractors** compared to 2023.



In response to the growing vulnerability of certain road customers, we've launched targeted road safety campaigns to safeguard pedestrians, cyclists, and motorcyclists. We are also strengthening the Accident Reduction Programmes (ARP) in our operations and working towards establishing a road safety strategy for 2030. Our goal is to implement the Safe System Approach, focusing on its four pillars: Infrastructure, Customers, Vehicles and Roadside Assistance.

3. Environmental sustainability has become a strategic focus for leading infrastructure companies. In a time of heightened regulatory and social demands, ALEATICA has reaffirmed its commitment to reducing emissions and promoting sustainability throughout its value chain. What specific progress was made in 2024 regarding emission mitigation, energy efficiency, and sustainability promotion among stakeholders, and how does such progress align with the company's long-term strategy?

This year, we have made major advances in reducing our environmental footprint, reinforcing our sustainability strategy. For instance, we transitioned part of our operating fleet to **hybrid and electric technologies**. Furthermore, we have **installed new photovoltaic plants and signed power purchase agreements**. Such action has enabled 60% of our operations to run on clean energy, reducing our reliance on fossil fuels and lowering emissions associated with our electricity consumption. We also increased our solar power generation by 7% compared to last year.

We have also taken a decisive step in scaling up initiatives to reduce the environmental impact of our supply chain. **We promoted sustainability best practices** through trainings, engaging **340 team members and 35 strategic suppliers**. In this way, we have fostered a culture of sustainability throughout our organisation and supply chain, ensuring that our staff and suppliers align with our principles.

We recognise that collaboration is key to sustainable development, and we strive to promote it among our stakeholders. Our commitment to sustainability reflects our dedication to responsible growth and creating a positive legacy for future generations.

4. Social impact and community relations have emerged as determining factors for the success and acceptance of infrastructure operations. ALEATICA has been recognised for its ability to create shared value through social and community development projects. What key initiatives were implemented in 2024 to strengthen community connections and create a positive social and economic impact?

Community engagement is an essential pillar of our business strategy. In 2024, we established projects that go beyond infrastructure, aiming to create a lasting, positive impact in every location we serve. This commitment is backed by the nearly 6.7 million euros we allocated to address the primary issues and needs of the communities we serve.

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

This year, 706 team members joined our volunteer projects, contributing a total of 3,477 hours. Similarly, **we continued to prioritise education**, health, road safety, and entrepreneurship, which has strengthened our ties with communities, promoted capacity building, and the creation of new opportunities.

5. Innovation has revolutionised the transport infrastructure sector, improving operational efficiency and the experience of our customers. In a highly competitive market, ALEATICA has embraced advanced technological solutions to deliver a safer and more efficient service. What innovative projects have made a difference in 2024, and how are these solutions improving customer experience, safety, and sustainability?

Innovation is one of the key drivers of growth and transformation for ALEATICA. This year, we promoted projects that improve our operational efficiency and enrich our customers' experience.



One of the most notable improvements was the development of new features in the **ALEATICA and TeleVía apps**, which now allow easier invoicing, greater accessibility to satisfaction surveys, and more efficient contact with customers. These updates have simplified the management of our services and significantly enhanced our customers' overall experience, resulting in a 9% decrease in contact in the TeleVía app and a significant increase in downloads.

A key principle in strengthening our commitment to the highest standards of service quality is the regular use of satisfaction surveys, which aim to enhance and consolidate a comprehensive system. Innovation in this area has significantly improved the average satisfaction rating, achieving an average of 9.2 in 2024. Such success has led us to reinforce our commitment to seeking constant connection.

Furthermore, **we are making significant strides in the development of smart roads**, incorporating sensors and cutting-edge technology to optimise road maintenance while reducing costs and emissions released into the atmosphere.

6. The success of a global company like ALEATICA is not only determined by its operational strategy but also by its ability to attract, develop, and retain talent. In a world where diversity, inclusion, and employee well-being are increasingly important, what steps have been taken to strengthen the organisational culture and ensure that your teams are aligned with the company's strategic objectives?

ALEATICA's success is made possible by the dedication and expertise of our more than 2,700 team members. A significant milestone was the **introduction of our global DEI Strategy** and the **creation of a Diversity, Equity, and Inclusion Council**, a key initiative to ensure that our work environment is respectful, diverse, and representative. As a result of our efforts to foster greater equity and the presence of women in decision-making, this year saw a significant **increase in women in leadership positions**, from 51 to 63 women in executive roles.

In 2024, we reached a major milestone by deploying the Leadership Manifesto across the entire organisation, accompanied by training programmes in leadership, communication, and effective negotiation. These actions have significantly strengthened our team's strategic competencies, fostering a more agile, collaborative, and

results-oriented decision-making process. **As part of our comprehensive talent development efforts**, we provided a total of 80,103 hours of training through our ALEATICA programme, fostering a culture of continuous learning that permeates every level of the organisation.

We also promote comprehensive wellness programmes that encompass both physical and emotional care, fostering a more inclusive and healthy work environment. Among these initiatives, the **La vuelta al mundo en ALEATICA** programme stands out, promoting physical exercise among our staff and their families.

7. Corporate governance and regulatory compliance are crucial to maintaining the stability and trust of our stakeholders. How have compliance policies been strengthened, and what steps have been taken to ensure that operations across all regions align with the highest ethical and regulatory standards?

At ALEATICA, we have reinforced our internal compliance and ethics policies to adapt to the latest market demands and international regulations. We have revised our internal rules on donations, sponsorships, and interactions with public officials, ensuring they align with international best practices and regulations. Collaboration among teams from different regions and functional areas has been crucial in implementing these measures uniformly and fostering a culture of integrity throughout the organisation. This approach has also strengthened our relationship with public authorities and administrations, as it is based on collaboration and transparency.



During this period, **2,699 employees participated in ethics and anti-corruption training sessions**, ensuring that all levels of the organisation were prepared to identify and adequately respond to ethical and regulatory challenges. For several years, the company has had an ethical channel called I CARE to deal with complaints and queries.

Furthermore, in line with our focus on cybersecurity, **99% of individuals in non-operational administrative roles across the Business Units and corporate offices have successfully completed the Cybersecurity Certification Course**. This initiative strengthens our ability to prevent and mitigate risks in a constantly evolving digital environment.

8. The global operating landscape is constantly evolving, and leading companies must be able to anticipate and adapt to new market dynamics. Looking ahead, what are ALEATICA's strategic priorities for the coming years and what legacy does the company aim to leave in terms of safety, sustainability, and innovation in the transport infrastructure sector?

We are building the future of sustainable and smart mobility with a clear and ambitious vision. Our roadmap is shaped by strategic objectives that embody our commitment to sustainability.

For us, the top priority is **Safety First**. To achieve this, we have aligned ourselves with the UN's goals to **reduce fatal accidents by 50% by 2030**. By implementing advanced technology and best operating practices, we can achieve this goal, safeguarding the lives of those who travel through our highways.

On the other hand, in terms of **Social Sustainability**, community engagement is also a key priority. We will continue to strengthen our relationship with communities through **high-impact projects in education, security, and economic development**, ensuring that each project contributes to local well-being and growth.

In **Environmental Sustainability**, one of our primary goals is to achieve **net-zero emissions by 2050**. To achieve this, we will be incorporating hybrid and electric vehicles into our fleets and adopting renewable energy in our operations.

Furthermore, innovation and technology will serve as the foundation for continuing to deliver **Excellence in Service**. We will continue to develop smart highways, incorporating digital solutions such as payment and customer service apps, rapid emergency response systems, and real-time information platforms. Our ongoing pursuit of operational efficiency and the feedback we receive from our road customers will be key to enhancing the quality of our service and building trust of our customers.

We will continue to strengthen our **Corporate Integrity** by maintaining a robust integrity and compliance policy, ensuring the trust of our stakeholders. Transparency and good governance will remain fundamental pillars of our operation and reputation.



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

The comprehensive well-being of our teams will continue to be a top priority, with initiatives focused on physical and emotional health. We will ensure that each team member feels valued and motivated to contribute to the company's success.

DAVID DÍAZ
ALEATICA CEO



SUSTAINABILITY AND CUSTOMER SERVICE DIRECTOR Q&A



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

1. Sustainability has become a cornerstone of ALEATICA's strategy. How has this approach evolved, and how have you integrated it into your day-to-day operations?

The Sustainability and Customer Service Management has solidified its role as a strategic guide for ALEATICA's operations, driving a fundamental shift in our approach to sustainability. This has evolved from being the sole responsibility of certain areas to becoming a cross-cutting axis that guides our strategy and operations.

Throughout the year, we have witnessed the company's various departments seamlessly embracing sustainability principles, elevating their professionalism, and aligning with the expectations of our stakeholders. This process enabled various functional areas to incorporate ESG (Environmental, Social, and Governance) criteria into their daily decisions and concession operations.

The regulatory landscape, the demands of our shareholders, and the expectations of the communities we serve have shaped a framework where sustainability is considered as a competitive advantage and a corporate responsibility. Cross-functional collaboration has enabled

us to align objectives and achieve a more efficient implementation of our ESG strategy.

2. ALEATICA has set ambitious targets for reducing emissions and adapting to climate change. What were the key achievements in the 2024 strategy for reducing emissions and adapting to climate change?

ALEATICA's Climate Change Mitigation and Adaptation Strategy is in line with international sustainability goals and the expectations of our stakeholders. We are committed to achieving net-zero emissions by 2050 and reducing our emissions by 42% by 2030. We are doing this by implementing technological, operational, and infrastructure solutions that minimise our environmental footprint and strengthen our operations' resilience to extreme weather events.

To adapt, we conducted a vulnerability analysis to pinpoint the primary physical and transitional risks associated with climate change. This analysis enabled us to establish targeted action plans to mitigate risk exposure and enhance operational resilience. Collaborating with finance departments was crucial in integrating this strategy into decision-making and ensuring projects align with European regulations and international sustainability standards.



3. Customer experience is a key component of ALEATICA's value proposition. What steps did ALEATICA take to enhance mobility and customer satisfaction?

In 2024, we committed to enhancing every point of contact for those who travel our roads, from infrastructure to digital platforms and support services. A key milestone was the consolidation of the Customer Experience strategy, which established operational and service standards for all our business units. Through cross-functional customer experience committees, each business unit identified critical points in the customer journey and designed solutions to improve service perception and satisfaction.

This year we held ONE ALEATICA Day, aimed at emphasising the importance of excellence in service and fostering cross-departmental collaboration to transform customer journey challenges into opportunities for improvement.

We also foster a culture of data-driven decision-making, leveraging mobility patterns and feedback from those who travel on our roads to design more efficient and personalised solutions. Collaboration between operations and technology has been key to optimising traffic at toll plazas, reducing incident response times and improving safety on our roads.

4. The ALEATICA Foundation has increased its impact on road safety globally. How has the Sustainability and Customer Service Department been integrated into this initiative, and what are the expectations for the coming years?

Our collaboration with the ALEATICA Foundation has been a strategic move in establishing a comprehensive approach to road safety. The Foundation has led key initiatives, such as co-organising the First Regional Meeting for Latin America of the Global Alliance for Road Safety. This event brought together 60 organisations from 20 countries and more than 200 specialists, helping to define strategies for the 2030 road safety goals.

The Sustainability and Customer Service Department has collaborated with the foundation to implement road safety education and tactical urbanism programmes. The “We Are All Road Safety Education” Programme has trained thousands of students and community members in road safety practices, complemented by infrastructure actions such as the installation of signage and the adaptation of pedestrian crossings.

Our future goal is to expand the reach of these programmes, strengthen strategic alliances with international organisations, and establish ALEATICA as a global leader in road safety.

5. ALEATICA has been working to strengthen its human rights strategy and positive social impact in the communities it serves. What actions have been taken in this area, and how have they affected these communities?

We understand that respecting and promoting human rights is fundamental to building strong and sustainable relationships with the communities we serve.

A key example of our actions in this line is the Autopista Río Magdalena (ARM) Human Rights Programme, which was developed following a comprehensive evaluation conducted by the University of Monterrey (UDEM) in 2022. This programme has enabled ARM to achieve a “social label” rating under the Loan Market Association’s (LMA) Social Loan Principles (SLP) market standards, which recognises the positive impact of our actions in the community.

We are also working on establishing a human rights school in collaboration with local actors, aiming to educate children and young people about the significance of fundamental rights and social responsibility. In other regions, such as Mexico, we continue to promote programmes focused on preventing gender-based violence and empowering women to become economically independent.

Our long-term goal is to continue strengthening this agenda through ongoing assessments and constant collaboration with communities, ensuring our actions have a direct and positive impact on their social and economic development. Our commitment to human rights and social responsibility will continue to be a strategic pillar in our operations and community relations.

VANESSA SILVEYRA

SUSTAINABILITY AND CUSTOMER SERVICE MANAGEMENT



ACHIEVEMENTS

SAFETY FIRST



93%

(+5% compared to 2023)
of the Brownfield Business
Units have achieved ISO
45001 certification.

The Lost Time Injury (LTI)¹
indicator for company
personnel **decreased by
8.82%** compared to 2023.

The Lost Time Injury (LTI)
indicator for contractors
**decreased by 19.t.y
dp58%** compared to 2023.

-2.9% people with minor
injuries in road accidents
between 2023 and 2024.

-11% people with serious
injuries in road accidents
between 2023 and 2024.

-29.9% customer fatalities
in road accidents between
2023 and 2024.

+9.4% minor traffic accidents
between 2023 and 2024.

-9.5 serious traffic accidents
between 2023 and 2024.

-22.3% fatal traffic accidents
between 2023 and 2024.

-4.3% serious traffic accidents
between 2023 and 2024.

SOCIAL AND ENVIRONMENTAL SUSTAINABILITY

6,691,289

euros in social investment.

We **strengthened our
social impact** assessment
methodology.

In 2024, we **updated
our procurement and
contracting standard**
to incorporate a new ESG
assessment into our supplier
contracting process.

96.63%

of suppliers were local.



We **succeeded in reducing
fuel consumption** by
renewing our fleet with hybrid
and electric vehicles, as well
as fuel efficiency initiatives.

33%

reduction in our Scope 1
and 2 emissions vs. 2019.

7%

increase in our solar power
generation over last year.

60%

of the electricity we consume
comes from renewable sources.

80%

survival rate of the 94 hectares
reforested in the last five years
in the AT-AT Business Unit.

We successfully achieved
certification in emission
measurement for two
business units, Autopista del
Norte (AUNOR) and Autopista
Río Magdalena (ARM), in
accordance with the **ISO
14064-1:2018** standards.

This year, we completed
the **installation of three
rainwater harvesting
systems** for self-consumption
in our Business Units' offices.

¹ Lost-Time Injury (LTI). Work-related accident rate indicator that measures lost-time injuries.



EXCELLENCE IN SERVICE



4.3

rating in the Play Store
for the ALEATICA app.

4.8

rating in the Apple Store
for the ALEATICA app.

378,367

downloads of the TeleVía app.

9.2 OUT OF 10

in the average satisfaction
rating in surveys compared
to 9.0 in 2023.

PASSION FOR THE TEAM

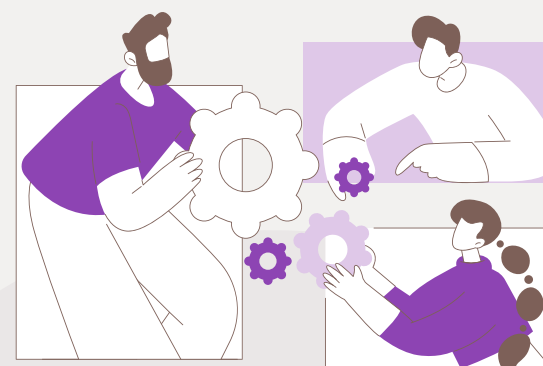
100%

deployment of the Leadership
Manifesto within the organisation,
achieved through Champions and
theoretical and practical training.

96.2%

of our workforce was
trained in 2024.

This year we presented
our **DEI Strategy**.



CORPORATE INTEGRITY



99%

of individuals in non-operational
administrative roles across the Business
Units and Corporate completed the
Cybersecurity Certification Course.

2,699

employees received
specific training on the
Anti-Corruption Policy.

764

third parties were assessed
for corruption-related risks.

AT-AT and CEM completed their
human rights diagnoses.

22%

of the members of the Board of Directors
of ALEATICA, S.A.U., are women.

98%

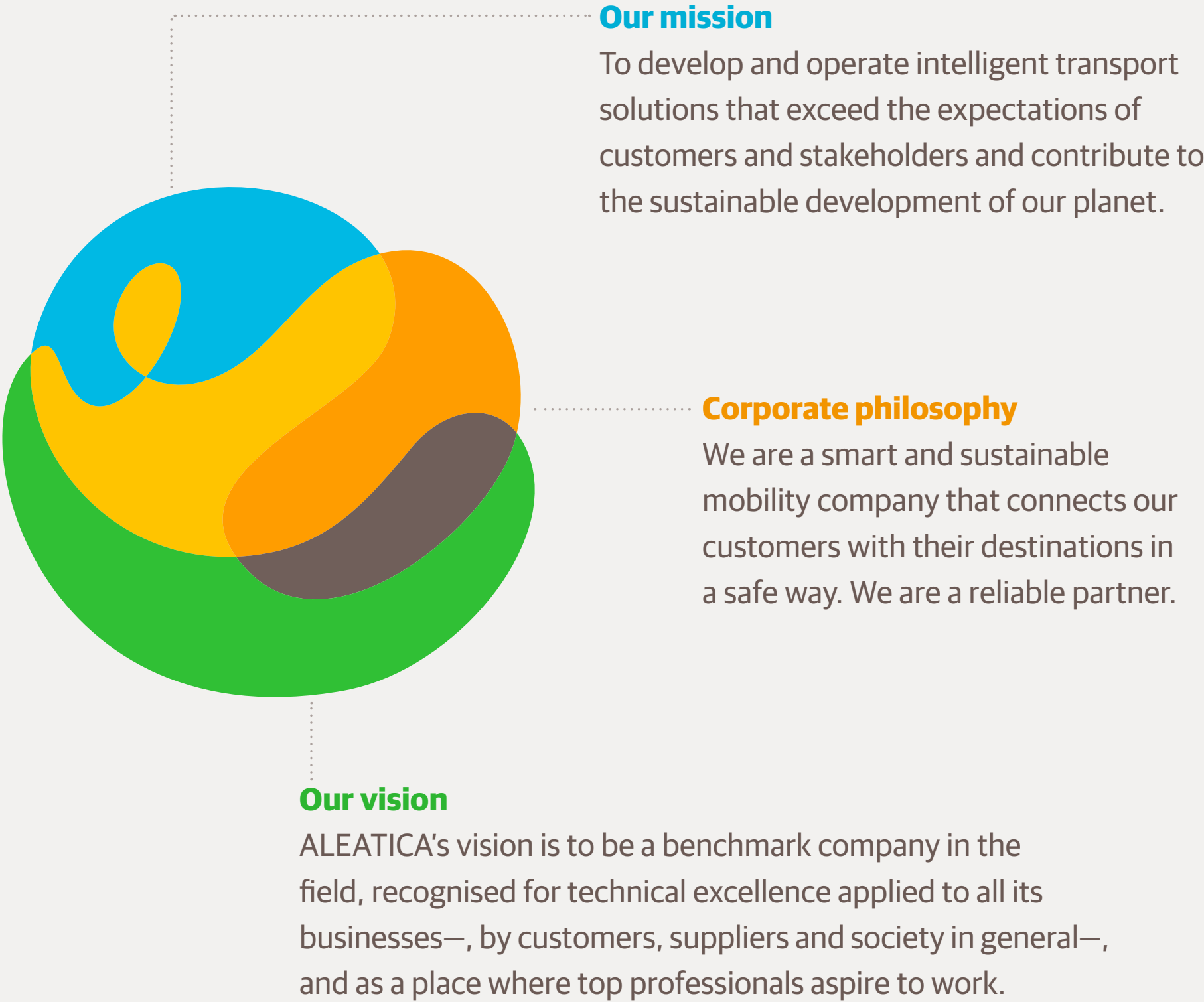
average attendance in the
seven sessions of the Board of
Directors of ALEATICA, S.A.U.

ALEATICA obtained the
UNE-ISO 31000 certification for
risk management in August 2024.



BUSINESS MODEL AND VALUE CHAIN

OUR MISSION, VISION AND CORPORATE PHILOSOPHY



Our corporate philosophy is based on five essential pillars that guide our actions and decisions. These pillars reflect our commitment to social responsibility, innovation and sustainable value creation in all our activities:



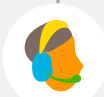
SAFETY FIRST

Safety is our top priority. We seek the well-being of our customers, our team, and the community in every action we take.



SOCIAL AND ENVIRONMENTAL SUSTAINABILITY

We are committed to improving the environmental and social conditions in which we operate, upholding human rights and promoting inclusion.



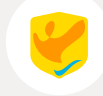
EXCELLENCE IN SERVICE

We seek to serve and care for our customers with an innovative and efficient approach, offering a high-value service.



PASSION FOR THE TEAM

Our team's dedication and passion are the driving forces behind every achievement. We value the results, collaboration, and talent of our people, fostering their holistic well-being.



CORPORATE INTEGRITY

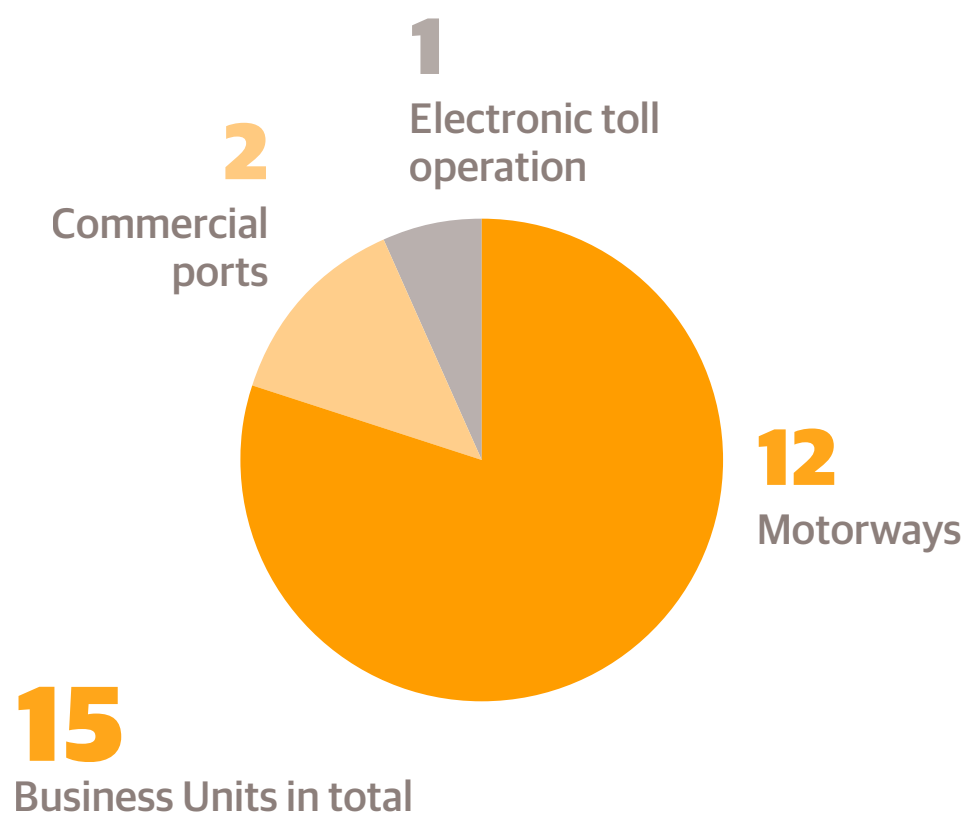
We uphold the highest standards of Corporate Governance and implement the best international practices to ensure transparency, efficiency, and integrity.



OUR BUSINESS

ALEATICA is a leading company in the management of transport infrastructures, specialising in the development and operation of motorways and mobility solutions in Europe and Latin America. We are dedicated to providing safe, efficient, and sustainable transport services that allow us to continue transforming routes and transforming lives.

BUSINESS UNITS



VALUE PROPOSAL

Our value proposition is to provide high-quality transport infrastructure that:

- Prioritises customer safety through advanced technologies and constant maintenance.
- Adopts environmentally friendly practices that minimise ecological impact and promote sustainable development.
- Incorporates cutting-edge technology solutions to optimise operational efficiency and customer experience.

OPERATING MODEL

We operate under a long-term concession model, working with governments and local entities to develop infrastructure projects. Our approach includes:

- 1 Funding
- 2 Building
- 3 Operation and Maintenance



COMMITMENT TO SUSTAINABILITY

We strive to reduce our carbon footprint, promote the use of renewable energy, and contribute to the social well-being of communities through corporate social responsibility initiatives.



Autopista Río Magdalena, Colombia.

Every piece of infrastructure we build and operate is not just a road; it is an opportunity to innovate, protect, and connect. Because transforming routes also means transforming lives.



BUSINESS UNITS AND GEOGRAPHIC LOCATION ²

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

2024 DATA



² This report only considers companies that are fully consolidated or controlled by Grupo ALEATICA. Those NOT included in this report are: Autopista Vespucio Oriente (Chile), Aeropuerto Internacional de Toluca (México), Libramiento Elevado de Puebla (Mexico), Supervía Poniente (Mexico), Autovía A-2 - Tramo 1 (Spain), Metro LigerO Oeste (Spain).

³ Average Daily Traffic (ADT). Total km travelled by all motorway customers, divided by total km in highway operation. This metric represents the number of customers that would have travelled the full length of the motorway in operation. Average Equivalent Paying Traffic (AEPT).

⁴ Circuito Exterior Mexiquense (CEM): Spanning a total of 155 km, CEM encircles Mexico City's Metropolitan Area from north to south along the east, and from east to west along the north. The project is structured in four phases. Phases I, II and III are currently in operation, totalling 110.7 km. In 2022, the interconnection with AIFA (Aeropuerto Internacional Felipe Ángeles) was put into operation, which means an additional 8.1 km.

⁵ Viaducto Bicentenario (VB) is an elevated motorway that extends over Periférico Norte of the Metropolitan Area of the Valley of Mexico, up to kilometer 44 of the Mexico-Querétaro Highway, with a length of 32 km. The project comprises three phases: Phase I is currently in operation and is reversible, consisting of a 22 km viaduct between the ex-Toreo and Tepalcapa; Phase II, with 5 km in operation, consists of a viaduct parallel to the current reversible motorway; and Phase III will extend into both viaducts by 10 km in the future. Phase I (22 km) and Phase II (5 km), currently in operation, are parallel viaducts, so they do not add up and total 22 km.

⁶ Business Unit dedicated to electronic toll collection.

⁷ Number of accumulated TEU (Twenty-foot Equivalent Unit) movements.

⁸ ADT. Average Daily Transit.

Mexico	Ha	Km in operation	Km to be built	ADI / AEPT ³	
Circuito Exterior Mexiquense (CEM) ⁴	N/A	118.8	0	503,941	AEPT
Amozoc-Perote (AP)	N/A	122.5	0	56,309	AEPT
Viaducto Bicentenario (VB) ⁵	N/A	22.2	0	34,906	ADI
Autopista Urbana Norte (AUN)	N/A	9.8	0	59,352	ADI
Atizapán-Atlacomulco (AT-AT)	N/A	0	77.2	Under construction	
TeleVía ⁶	N/A	N/A	N/A	N/A	
Spain				ADI / No. of movements ⁷	
M45 Euroglosa (M45)	N/A	8.3	0	103,583	ADI
TMS Alicante (TMS)	32	N/A	N/A	57,025	No. of movements
TCTenerife (TCT)	15.3	N/A	N/A	150,758	No. of movements
Italy				ADI	
A35 Brebemi (A35)	N/A	62.1	0	27,117	ADI
United Kingdom				ADT ⁸	
M6toll ⁹	N/A	43.4	0	44,811	ADT
Chile				AEPT	
Puente Industrial (PI)	N/A	0	6.4	Under construction	
Nogales-Puchuncaví (NP) ¹⁰	N/A	27	0	6,202	AEPT and phase under construction
Colombia				AEPT	
Autopista Río Magdalena (ARM) ¹¹	N/A	83	70.3	4,020	AEPT and phase under construction
Peru				AEPT	
Autopista del Norte (AUNOR)	N/A	356		76,438	AEPT

⁹ M6toll joined ALEATICA on June 23, 2023.

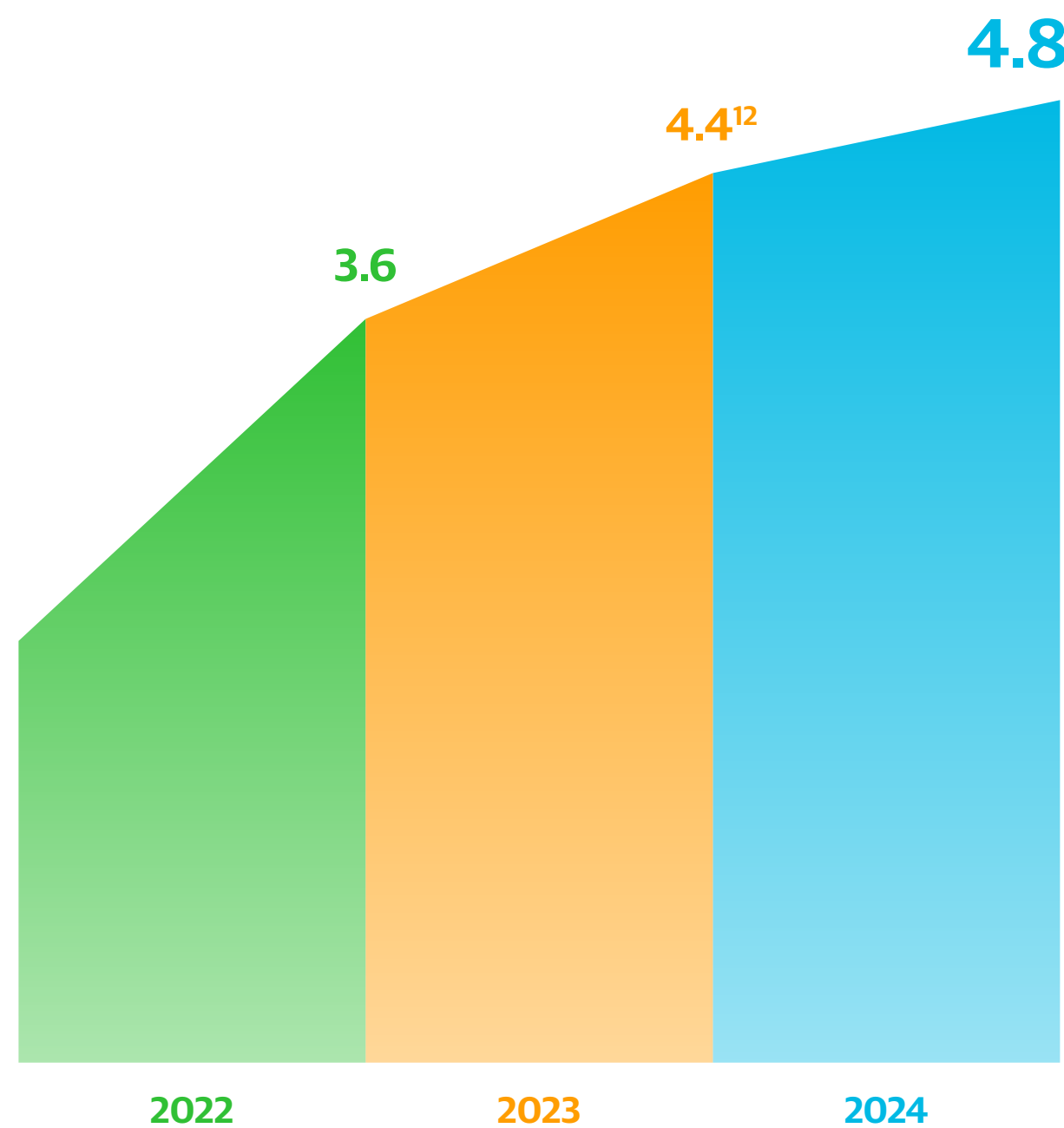
¹⁰ The total route of NP Business Unit spans 43 km, extending from east to west over 27 km, adding 16 km of new roads corresponding to the Puchuncaví Bypass (7 km) and the Ventanas Bypass (9 km). Currently, only the first 27 km are in operation.

¹¹ Autopista Río Magdalena (ARM) will span a total of 153.3 km, of which 82 km will be new construction and the remaining 71.3 km will be renovation and improvement of the existing route. As of 2024, 83 km are in operation.



Annual traffic

(billions of veh-km)



¹² 4.4 billion veh-km in 2023, including M6toll. Without this new operation, annual traffic would have been 3.8 trillion veh-km in 2023; that is, M6toll contributed 0.6 trillion veh-km in 2023.

MARKETS SERVED

GRI 2-6

Mexico

Circuito Exterior Mexiquense (CEM) connects the main high-density areas of the Mexico City Metropolitan Area, spanning 19 municipalities in the State of Mexico. It links six of the most important access roads to the capital. This asset benefits local residents, motorists, transport operators and businesses by providing an efficient route for light and heavy vehicles and buses.

[Learn more about Circuito Exterior Mexiquense here.](#)

Amozoc-Perote (AP) crosses the states of Puebla, Tlaxcala, and Veracruz, providing a strategic connection for motorists, freight operators, and businesses. The main customers include light vehicles, cargo trucks and holiday travellers.

[Learn more about Autopista Amozoc-Perote here.](#)

Viaducto Bicentenario (VB) connects the State of Mexico with Mexico City, running through Naucalpan, Tlalnepantla, and Cuautitlán Izcalli, with a broader impact on nearby urban zones such as Atizapán, Tultitlán, Cuautitlán, and Tepotzotlán.. This important road corridor is linked to Autopista Urbana Norte (AUN), Autopista México-Querétaro, Circuito Exterior Mexiquense (CEM), and Autopista Chamapa-Lechería.

[Learn more about Viaducto Bicentenario here.](#)



Autopista Urbana Norte, Mexico.

Autopista Urbana Norte (AUN) connects northern and southern Mexico City, starting in Toreo and ending at Avenida San Antonio (Mixcoac). It traverses Miguel Hidalgo, Álvaro Obregón and Benito Juárez municipalities, linking Viaducto Bicentenario to Autopista Querétaro and Segundo Piso Libre towards Autopista Cuernavaca.

[Learn more about Autopista Urbana Norte here.](#)

Atizapán-Atlacomulco (AT-AT) currently under construction, will link the north-west of the State of Mexico with the north and west of the country, facilitating access to important cities such as Morelia and Guadalajara.

TeleVía is active in Mexico City and 31 states across Mexico, serving both corporate and individual electronic toll collection customers. It also provides services to road concessions with electronic toll collection systems.

[Learn more about TeleVía here.](#)



M6toll, United Kingdom.

Spain

M45 Euroglosa (M45) serves the municipalities of Madrid, Leganés and Getafe.

TMS Alicante (TMS) operates in the port of Alicante, providing container stevedoring services to shipping lines, cement companies, freight forwarders, and passenger terminal customers.

[Learn more about TMS Alicante here.](#)

TCTenerife (TCT) provides services at the Tenerife terminal, benefiting the entire logistics chain, including shipping companies, freight operators, consignees, shippers, and final recipients of goods.

[Learn more about TCTenerife here.](#)

Italy

A35 Brebemi connects Milan with Brescia, offering direct access to Linate Airport from the east and to various logistics and distribution centres. It serves one of the most prosperous and industrialised regions in Italy, benefiting both travellers and supply chain customers.

[Learn more about A35 Brebemi here.](#)

United Kingdom

Located in the UK Midlands near Birmingham, **M6toll** offers a fast connection to cities such as Cannock, Burntwood, Walsall, Tamworth, Lichfield, and Sutton Coldfield. It also provides easy access to key destinations in the region, including the NEC, Birmingham Airport, McArthurGlen, Drayton Manor, and Snowdome.

[Learn more about M6toll here.](#)

Chile

Puente Industrial (PI), currently under construction, will improve the connectivity and logistical development of the Biobío Region by linking communes and ports in the north and south of the Gran Concepción.

[Learn more about Puente Industrial here.](#)

Nogales-Puchuncaví (NP), located in the Valparaíso Region, covers the communes of Nogales and Puchuncaví. It benefits tourists, mining companies, freight operators, and local residents, contributing to tourism, local commerce, and the mining-port industry.

[Learn more about Nogales-Puchuncaví here.](#)

Colombia

Autopista Río Magdalena (ARM) runs through the municipalities of Remedios, Vegachí, Yalí, Yolombó, Maceo, and Puerto Berrío in Antioquia, as well as Cimitarra in Santander. It benefits road customers and nearby communities.

[Learn more about Autopista Río Magdalena here.](#)

Peru

Autopista del Norte (AUNOR) is part of the Panamericana Norte in Peru and is a key axis for communication and trade in the northern region of the country. It serves the sectors of heavy freight transport, interprovincial public transport, tourism (archaeological, beach and gastronomic), export agro-industry, fishing, and mining.

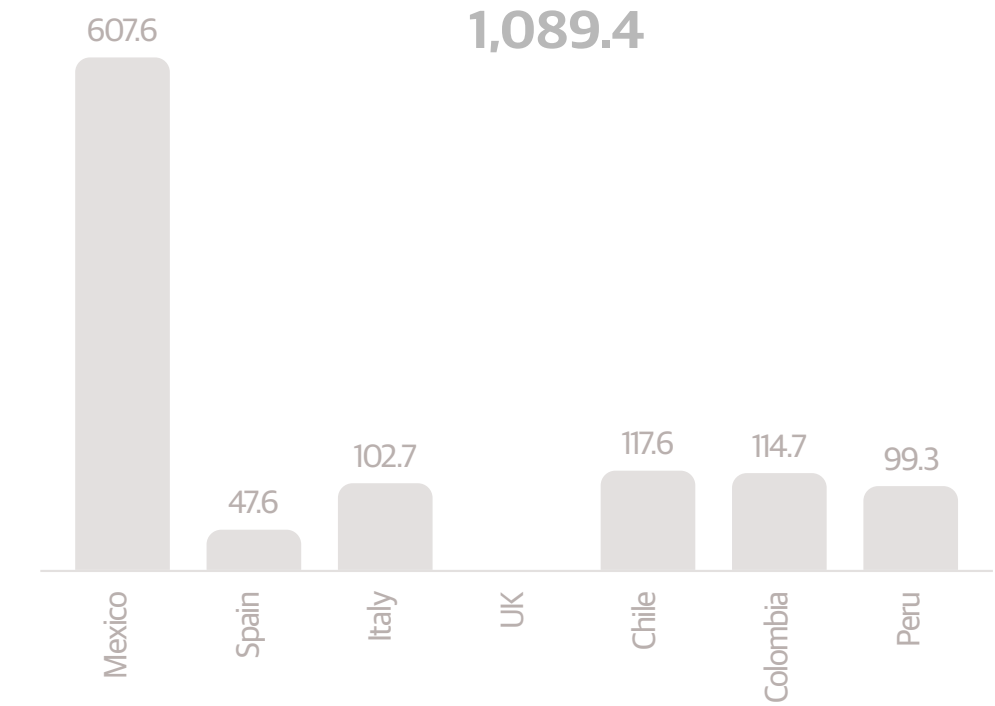
[Learn more about Autopista del Norte here.](#)



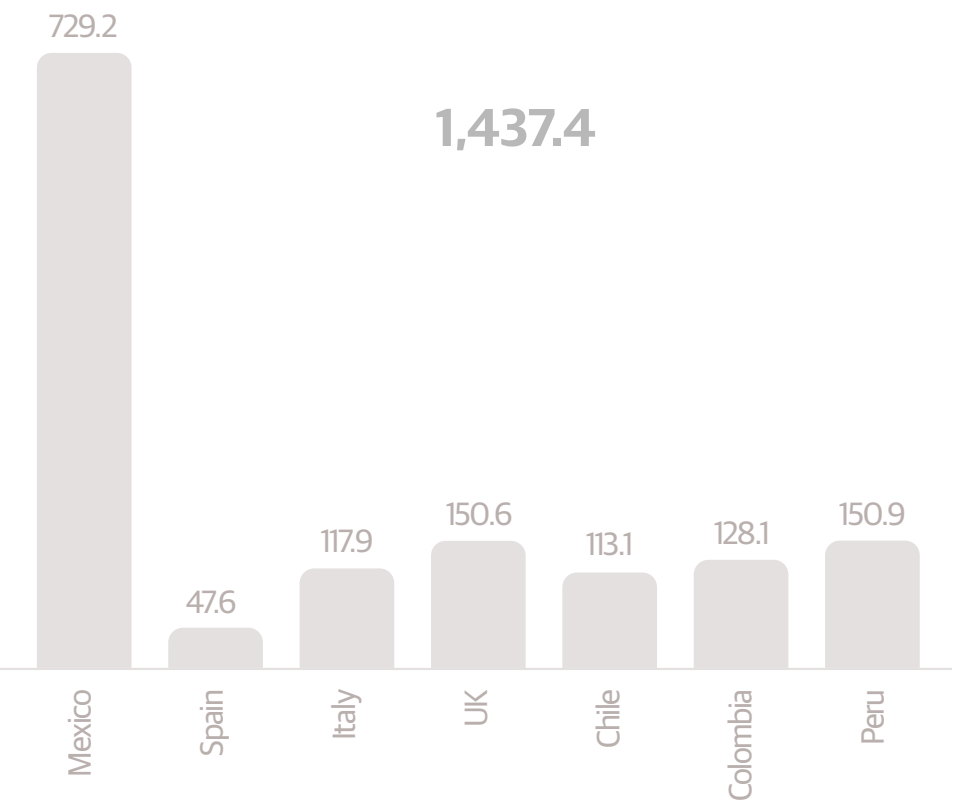
Net Sales¹³

(millions of euros)

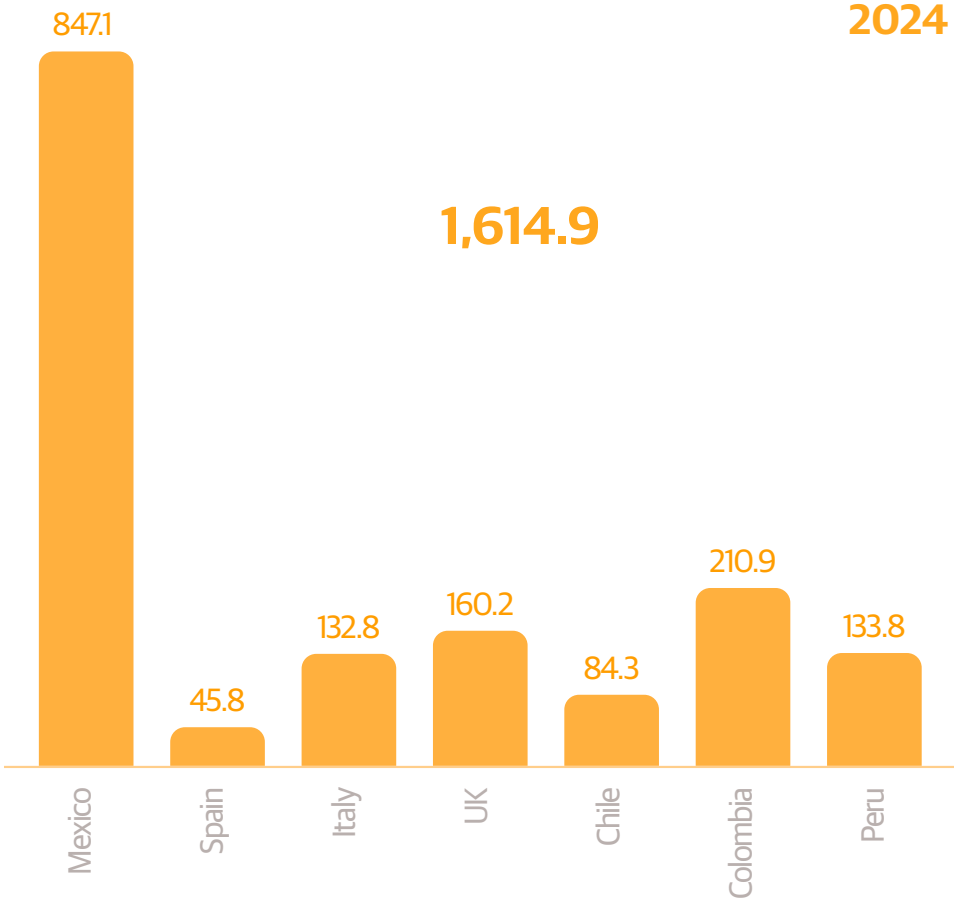
2022



2023

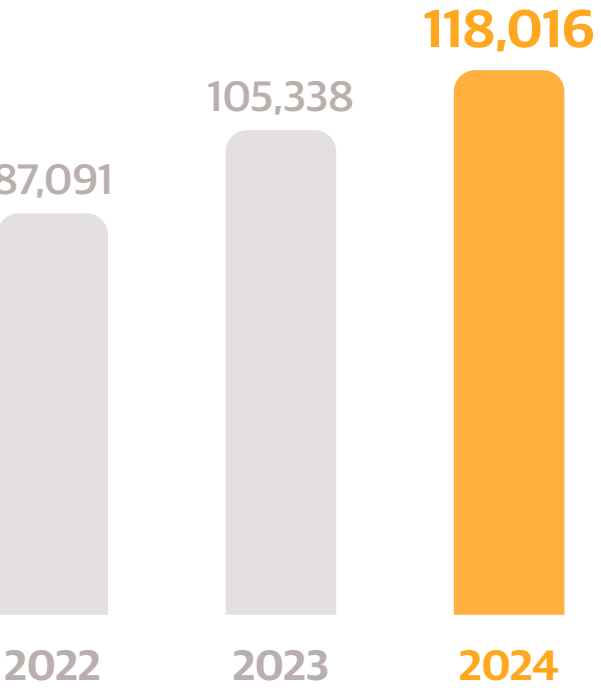


2024



Personnel expenses

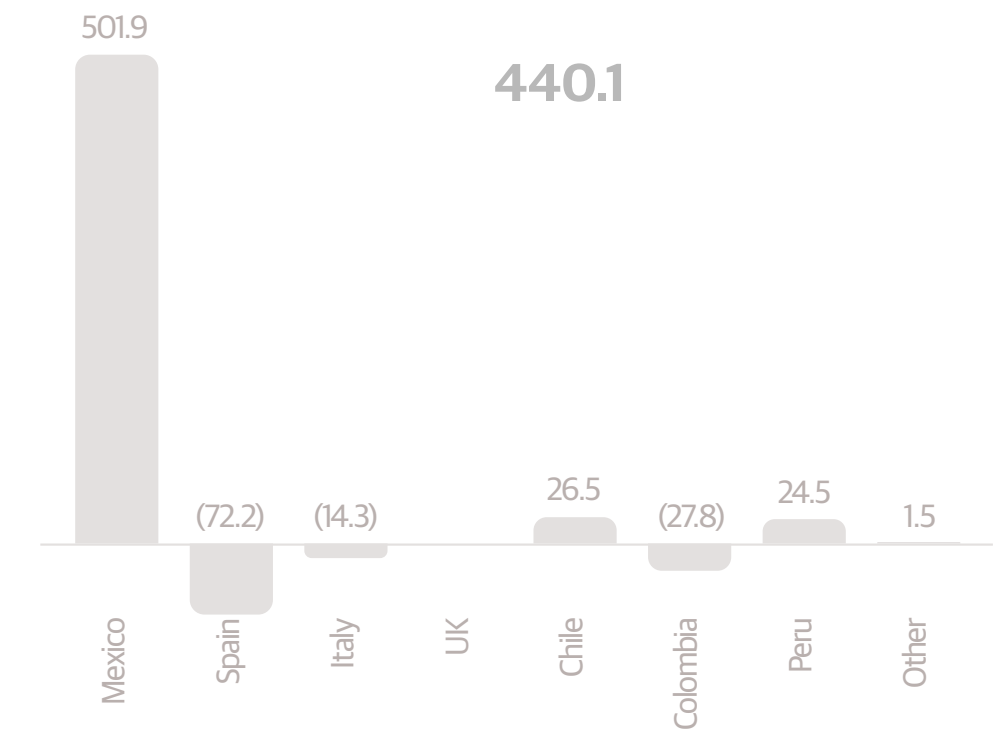
(thousands of euros)



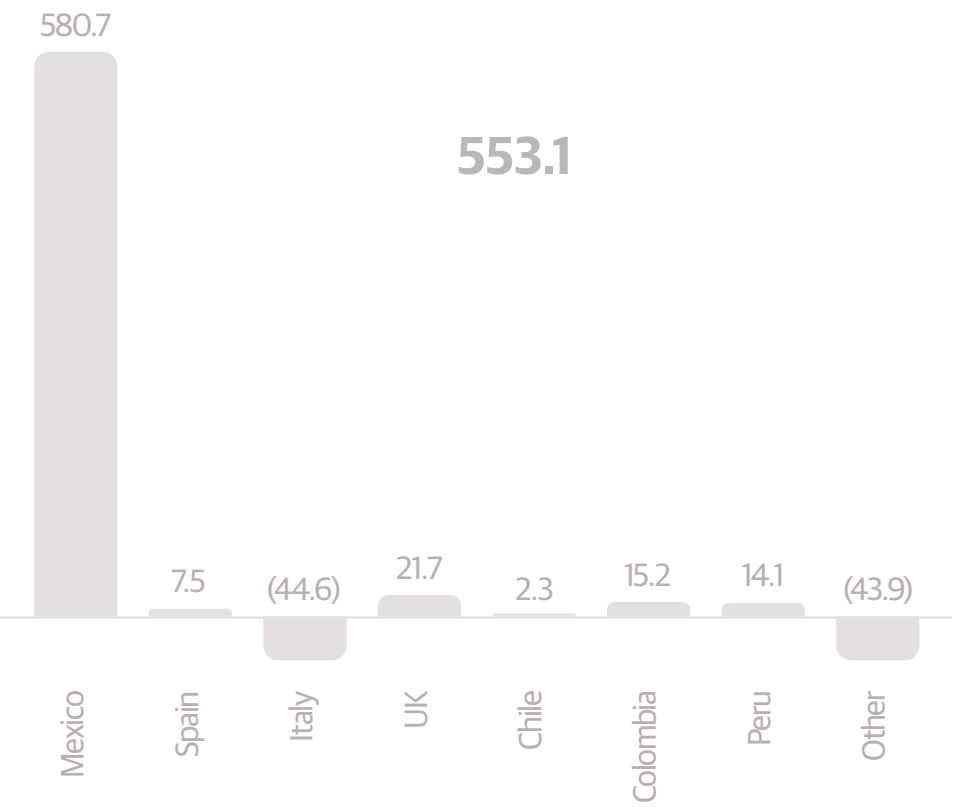
Profit after tax

(millions of euros)

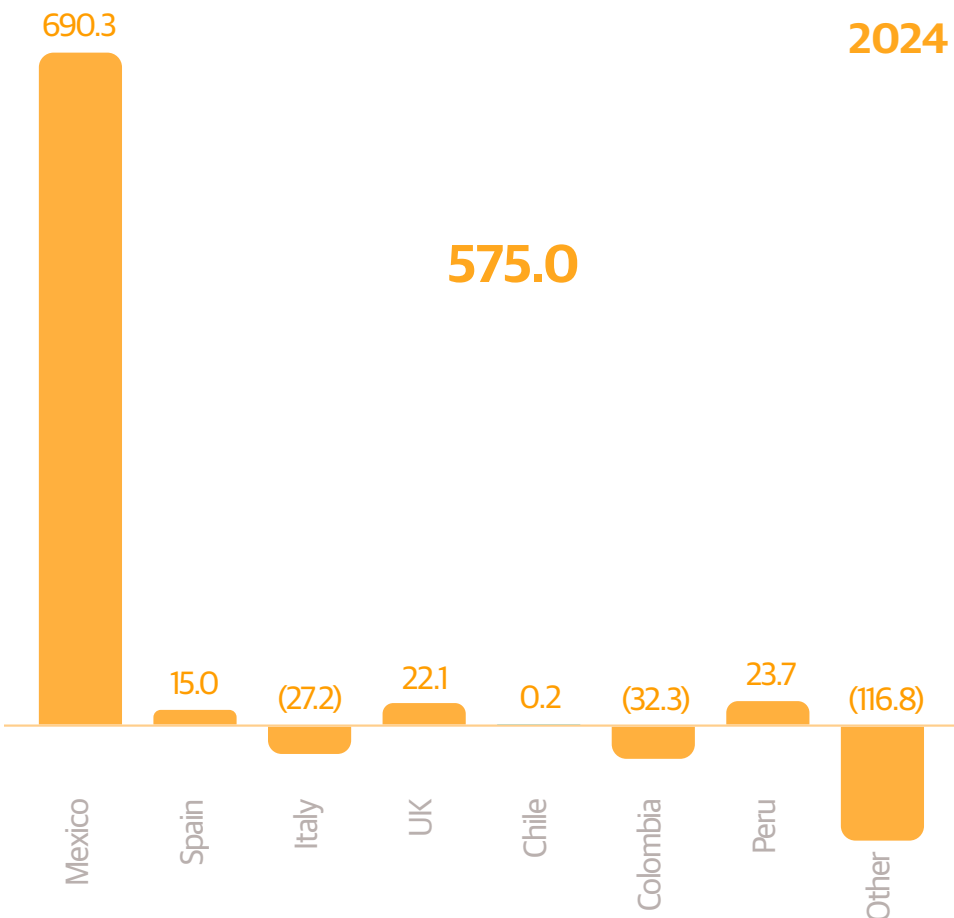
2022



2023

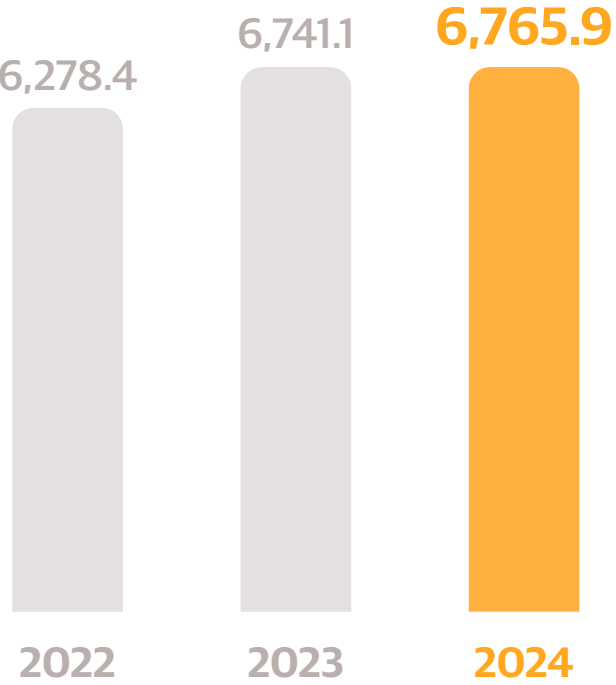


2024



Asset investment

(millions of euros)



¹³ Sales generated by the business, excluding IFRIC (sales from the construction business), totalled 1.149 billion euros in 2024. Net sales in millions of dollars in 2022: 1,179.66; 2023: 1,556.49; and 2024: 1,745.34, with average annual exchange rates of 0.923489, 0.923489, and 0.925262, respectively.



COMMUNICATION STRATEGY

ALEATICA's Communication and Institutional Relations Department has established a comprehensive strategy to build our brand and position the company as a reliable partner committed to the highest environmental, social, and governance (ESG) standards. This strategy focuses on effective communication, which increases our visibility in the industry and validates our actions through constant interaction with stakeholders.

To strengthen our leadership, we maintain close relations with the media, participate in key events, and seek recognition in rankings that recognise our initiatives. Among the main activities carried out are:

- Constant **focus on media and opinion leaders** in the countries where we operate.
- Regular **publication of newsletters**, press releases and content on our website and social media.
- **Focus on interviews** and opinion articles in national and international media.
- **Participation** of our senior executives in **forums**, panels, summits and roundtables.

- **Supporting communication** milestones across our Business Units worldwide.
 - 10th anniversary of A35 Brebemi.
 - 20th anniversary of M6toll.
 - Progress in the construction of our projects: Puente Industrial, Autopista Río Magdalena, Autopista Atizapán-Atlacomulco, Evitamiento Chimbote (Autopista del Norte).
 - iRAP certification of eight of our Business Units.

We have successfully reached different audiences by publishing articles, interviews, opinion pieces, and feature stories in a variety of national and international media, both in print and digital formats.

68 MILLION
people reached with 227 media publications.





DIGITAL PRESENCE

We seek to consolidate our position as a global leader in smart, safe, and sustainable transport and mobility infrastructure. To achieve this goal, our digital strategy focuses on strengthening our position in the sector, by emphasising our leadership and commitment to innovation. Along this path, we have implemented new actions that enable us to differentiate channels, diversify content formats, and continuously monitor results, thereby ensuring a constant evolution aligned with our objectives.

We have enhanced our digital presence by generating relevant content on websites and social media platforms, such as Facebook, LinkedIn, X, and Instagram. These channels have enabled us to continue showcasing the value offer of the company and its Business Units, as well as promoting initiatives, achievements and strategic actions. Growth at the cut-off date of this report has been +1000% vs. 2023.¹⁴

This strategy has allowed us to achieve important results:



Website performance

493,000

visits to our corporate website (+167% vs. 2023).

SEO growth, with more keywords/terms appearing on the first page of search engines.

Growth of the digital community

300%

increase in our social media reach, impacting 7.9 M people.

+100K

interactions with content.

Audience expansion in Colombia, Mexico, Chile, Peru, and Spain.

Digital campaigns

#TuDestinoNuestrosCaminos

achievements, +41 thousand new followers on Facebook and +62 thousand positive reactions.

#MobilityInsights

reached +955 thousand impressions on LinkedIn and 927 positive reactions.



¹⁴ The significant increase in this indicator is due to the fact that, for the first time, we implemented sustained paid media campaigns throughout the year with the aim of generating greater reach, visibility, and interaction among our followers, as well as to impact new customers.



EXTERNAL COMMUNICATION

ESG mobility roadmap

In partnership with the Centre for the Future of Cities of Tecnológico de Monterrey, Mexico, we lead the construction of a roadmap for sustainable mobility, guiding decision-makers in the adoption of ESG criteria.

The results were:

A **workshop** with more than 35 national and international organisations.

A launch **event** and 20 **publications** in specialised media.

3.7 MILLION people reached, and one whitepaper published.



Campaña Gran Vecino

360° campaign to highlight the positive impact of environmental and social sustainability programmes in communities near Circuito Exterior Mexiquense and Viaducto Bicentenario, focusing on women's empowerment, road education, and safety.

As a result, we obtained:

78 media publications, reaching 22 million people.

11 MILLION digital impressions, 195K clicks, and 9,221 press room visits.

Premio AMCO in the External Communication Campaign category.

18 MILLION impacts through billboard and bus advertising.



ESG Microsite

To further promote our ESG strategy, we launched a specialised microsite in the final quarter of 2024 that features information on environmental, social, and governance programmes and results.

Results:

+1,000 customers visited the site between September and December 2024.



Learn more at: asg.aleatica.com



External communication strategy and opinion leadership

In 2024, we positioned ALEATICA as a leading company in terms of ESG through communication and dissemination of best practices.

As a result, we achieved:

8 participations in specialized forums.

9 top rankings.

42 media publications.

208 social media posts.





INTERNAL COMMUNICATION

Through strategies and materials designed specifically for our teams, we seek to create a working environment where safety, trust, and commitment are shared priorities. In this sense, the creation of clear, accessible content aligned with our operational needs allows us to inform while raising awareness and actively involving our staff in building a preventive culture.

Internal campaigns

During 2024, we strengthened our internal communications with strategic campaigns focused on safety, high performance, compliance culture, and sustainability. In line with our five core pillars, these initiatives had a significant impact on our organisation, fostering participation and a sense of belonging among our teams.

10

communication
campaigns implemented.

+58,000

views on our content.

ESG

Through this campaign, we seek to communicate our ESG strategy effectively by ensuring that our management and operational teams in all countries where we operate understand its impact and relevance.

132

publications, disseminating key
information about our strategy.

48

pieces of content sent via email,
directly reinforcing the message.

22

publications on Workplace, generating
interaction within the organisation.

20

screen-based pieces of content,
reaching 500,059 views.

Two internal podcasts addressing key issues such
as diversity, inclusion, and workplace harassment.



Workplace

In 2024, we established Workplace as a crucial platform for communication and collaboration within ALEATICA, achieving an 80% participation rate, with a balanced representation of 52% from the administrative team and 48% from the operational team.

2,421 people activated.

1,477 active people per month.

666 active people per week.

In addition to the internal communication initiatives that reach across the entire organisation, this report highlights our campaigns, aligned with ALEATICA's focus areas and pillars:

- Safety Squad
- We Are All Safety
- Compliance Week
- *La Vuelta al Mundo*
- High-performance Culture
- One ALEATICA Day
- One ALEATICA monthly newsletter
- *Premios INNOVA* Call for entries



ENGAGEMENT WITH STRATEGIC STAKEHOLDERS

We strive to maintain constant communication with our various stakeholders:

Stakeholder	What do they expect from ALEATICA?	What does ALEATICA expect from them?	Communication channels	Stakeholder engagement results
Shareholders	• Profitability • Added value • Alignment and execution of the five strategic pillars • Transparency • Accountability	• Financing • Clarity in requests • Support to improve competitiveness	• Shareholders' meeting • Email • Website • Ethics channel • Corporate newsletters • Investor relations contact	• Business strategy aligned with expectations • Strategic decision making
Employees and trade unions	• Fulfillment of work commitments • Freedom of association • Training and education • Decent employment conditions • Professional growth • Work-life balance	• Contribution to the fulfilment of the company's strategic objectives • Professional growth and daily application of corporate values	• In-person and/or virtual meetings • Website • Intranet • Ethics channel • Corporate newsletters • Email • Social media • Surveys	• Decent and safe working conditions • Compliance with labour standards
Suppliers	• Agile and transparent selection processes • Clear and effective communication • Efficient payment systems • More opportunities to collaborate with Business Units	• Compliance with commercial contracts • On-time delivery of services and products • Quality assurance on every delivery	• In-person and/or virtual meetings • Website • Ethics channel • Email • Social media • Contracts	• Quality and timely contract fulfilment
Customers	• Satisfactory experience using ALEATICA's services • Efficient and agile channels to resolve complaints or incidents • Roadside assistance and road safety • Personal data protection • Competitive pricing and transparent processes	• Responsible and proper use of roads • Safe and respectful driving • Use of technological tools for invoicing and complaint management	• Telephone support • Website • Email • Control/emergency centre • Contact centre • Social media • WhatsApp • ALEATICA app	• Safe and high-quality infrastructure that facilitates mobility • Effective service



Stakeholder	What do they expect from ALEATICA?	What does ALEATICA expect from them?	Communication channels	Stakeholder engagement results
Local communities	- Promoting road safety and transparency - Support for communities facing significant social challenges - Compliance with social projects and agreed collaborations - Respect for established agreements - Protection of housing and public spaces	- Responsible and proper use of roads - Collaboration and understanding - Contribution to the improvement of the environment	- In-person and/or virtual meetings - Website - Ethics channel - Email - Social media - Agreements or minutes of agreements - Direct approach	- Projects with a positive social impact on communities - Social contribution of ALEATICA and its Business Units - Constant monitoring of communities' needs
Media	Transparent and timely information	Clear communication and dissemination of truthful information about the company	- Website - Press releases - Email - Social media - Corporate publications - Interviews - Participation in events - Press conferences - Approach to Communications and Institutional Relations Department	Increased positioning of the ALEATICA brand as a benchmark for sustainability
Public administrations and regulatory bodies	- Fulfillment of contractual obligations - Efficient project management - Fostering innovation - Transparency and accountability	- Support in meeting objectives - Collaboration and mutual understanding	- In-person and/or virtual meetings - Website - Ethics channel - Email - Social media - Contracts - Platforms of regulatory bodies - Approach to Communications and Institutional Relations Department	- Improved infrastructure and proper maintenance - Service optimisation - Compliance with safety and quality standards - Economic and social development
Foundations and civil society organisations - partners	- Cooperation to achieve social and environmental objectives - Innovation to meet sustainability challenges	- Fulfilment of contractual commitments - Transparency and contribution to the SDGs - Active participation in the communities where we operate	- In-person and/or virtual meetings - Website - Ethics channel - Email - Social media - Contracts - Agreements or minutes of agreements	- Strategic synergies to implement initiatives - Proactive collaboration for the advancement of sustainability



EVALUATIONS AND RECOGNITIONS

At ALEATICA, we strive for continuous improvement, adhering to the highest international standards. This commitment has enabled us to stand out in industry evaluations and rankings in terms of infrastructure, corporate integrity, sustainability, people, and culture, solidifying our performance as increasingly valued in the industry.

For the fifth consecutive year, we renewed our commitment to the UN Global Compact, presenting our Communication on Progress (CoP) through its platform, thus reaffirming our focus on corporate governance, human rights, labour standards, the environment, and the fight against corruption, and contributing to the achievement of the 2030 Agenda for Sustainable Development and the Sustainable Development Goals (SDGs).



Environmental

6 CLEAN WATER AND SANITATION

7 AFFORDABLE AND CLEAN ENERGY

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

11 SUSTAINABLE CITIES AND COMMUNITIES

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

13 CLIMATE ACTION

15 LIFE ON LAND

Human Rights

Environment

Social

3 GOOD HEALTH AND WELL-BEING

4 QUALITY EDUCATION

5 GENDER EQUALITY

Human Rights

Labor Standards

Governance

8 DECENT WORK AND ECONOMIC GROWTH

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

17 PARTNERSHIPS FOR THE GOALS

Human Rights

Anticorruption





The following are some of the main recognitions we have received, reaffirming our commitment to excellence and continuous improvement in the sector.

EXPANSION

11th place in the ranking of the **"Most Important Construction Companies in Mexico 2024."**

16th place in the ranking of **"Empresas Responsables"** and Governance Roll of Honour.

119th place in the ranking of **"Super Companies 2024"** (only infrastructure company within the ranking).

125th place in the ranking of the **"500 most important companies in Mexico."**

100/100 points on the Corporate Integrity Index of Mexicanos contra la Corrupción/Transparencia Mexicana/Expansión.



"12 responsible companies 2024."



Infrastructure Asset Benchmark Report

In 2024, we ranked **second** among companies evaluated in the infrastructure sector in **Latin America and the Caribbean** (97/100 points and 5/5 stars in the ESG performance evaluation, with assets in operation in Mexico).



1st place in the ranking of the **"50 most important infrastructure firms in Mexico."**



"Socially Responsible Company" Award

Circuito Exterior Mexiquense and TeleVía won the award for the 4th consecutive year.

ALEATICA Mexico, Viaducto Bicentenario and Autopista Urbana Norte achieved recognition for the 3rd consecutive year.

Autopista Amozoc-Perote received the award for the 2nd year in a row.



20th place and "Diamond" award in the Construction and Infrastructure category in **"The Best Socially Responsible Companies in Mexico."**



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



367th place in **"1,000 most important companies in Mexico."**



1st place in **"Leading Company in Sustainability."**



¹⁵ The Business Units included in the 2024 GRESB were CEM, AP, LEP, SP, AUN, VB, and AUNOR. LEP and SP are not Business Units for which ALEATICA, S.A.U., consolidates accounts in this report.



PARTNERSHIPS FOR DEVELOPMENT

As part of our commitment to sustainable development and strengthening relationships with communities, neighbours, and other stakeholders, we have forged strategic partnerships that drive social, economic, and environmental progress in the regions where we do business. These partnerships allow us to create synergies, promote responsible practices, and actively contribute to collective well-being.



LEED certification from the U.S. GREEN BUILDING COUNCIL for the offices in Parque Toreo - ALEATICA



University of Monterrey (UDEM) - ALEATICA



Save the Children - ALEATICA



Women's Secretariat of the State of Mexico - CEM



Mexican Red Cross, We All Are Road Safety Education Programme - CEM, AP, VB and AUN



Colombian Chamber of Infrastructure - ARM



National Apprenticeship Service (SENA) - ARM



Chamber of Commerce of Magdalena Medio and Northeastern Antioquia - ARM



Road Safety Directorate of the Ministry of Transport and Communication (MTC) - AUNOR



La Libertad and Ancash Firefighters - AUNOR



Ancash and *La Libertad* Regional Health Directorate (DIRESA) - AUNOR



La Libertad Regional Transport and Communication Management - AUNOR



National Society of Construction and Infrastructure - AUNOR



Lima Chamber of Commerce - AUNOR



National Confederation of Private Business Institutions (CONFIEP) - AUNOR



Pact for Road Safety of the National Traffic Safety Commission (CONASET) - ALEATICA Chile, NP and PI

Association for Road Safety Education, Autostrada facendo - A35

In 2024, we participated in 25 key strategic institutional relations meetings, seven of which were with local authorities and 18 with other authorities.

Our goal was to establish spaces for dialogue that foster close and collaborative relationships with our stakeholders. These meetings enabled us to promote synergies on key industry topics, including sustainable mobility, road safety, smart infrastructure, ESG projects, collaborations, public-private partnerships, and investments for economic development.





We have evolved and solidified our position as a global infrastructure operator, with a strong commitment to safety, sustainability, and transparency.

INNOVATION

Innovation is a cross-cutting process throughout the organisation, involving most internal stakeholders, all Group functions and Business Units. It consistently aims to support transformations and the implementation of innovative tools. Mainly, we have focused on projects such as:

- Digital transformation to adapt to changes in mobility and transport.
- Commitment to reducing carbon footprint, climate change adaptation, circular economy, and water efficiency.
- Use of new materials.

Implementation strategy

Although our team is compact, we play a key role in identifying and testing new technologies, ensuring their effective adoption in the different Business Units. We also foster strategic alliances with suppliers, enabling our team to accelerate the implementation of innovative solutions and strengthen our competitiveness in the sector.

Culture of innovation

To foster a culture of innovation, we prepare reports on technology watch and publish both internally on Workplace and externally on LinkedIn or at the events we attend, usually addressing innovative topics related to the infrastructure sector.

Premios INNOVA

Every year, we hold an internal call for proposals, where any member of our team, regardless of their position, can suggest an innovation in the following categories:

- Improving safety.
- Boosting sustainability.
- Revolutionising our processes.



Featured innovation projects

Harnessing artificial intelligence and thermal sensors for road maintenance.

- Detects asphalt temperatures to prevent premature defects.
- Optimises asphalt lifespan by 20%, cutting costs and emissions.

Innovation in building materials and processes.

- Developing solutions to enhance infrastructure efficiency and sustainability.

Engagement in innovation spaces

- Participation in the Smart Transportation Alliance, a European association dedicated to promoting intelligent transport.
- Membership on the Board of Trustees of IMDEA Networks, a public scientific research organisation dedicated to advancing communication networks.



Premios INNOVA call for entries

We recognise the value of innovation and the impact that team ideas can have on the future of the organisation. Premios INNOVA was an initiative designed to publicise the 11th edition of INNOVA and reward those who, with their creativity and dedication, develop projects aligned with the company's strategic pillars. This campaign encouraged participation and recognition of internal talent among our administrative and operational teams in the seven countries where we operate.

33,639
views

449
interactions



SUSTAINABLE FINANCING

As part of our commitment to Social and Environmental Sustainability, one of our five strategic pillars, at ALEATICA we promote sustainable and/or green financing as a key component of our corporate policies.

We currently have a Business Unit in Colombia (ARM) with a financing plan that includes a social loan, labelled as such, in accordance with the Loan Market Association's (LMA) Social Loan Principles (SLP). We are also exploring the potential to implement similar processes in other operations, making progress in the development of sustainability-linked loans, which are financed based on the fulfilment of specific social and environmental objectives. In the future, we plan to expand these initiatives to projects supported by sustainable bonds.

While implementing these mechanisms may initially cost more and have a more complex structure than traditional financing, we believe that with the support of all parties involved, these challenges can be gradually overcome.

Moreover, these models can become a differentiating factor when compared to traditional financing models.

Currently, one of the most viable options involves implementing penalties or bonuses within the financial margins that are linked to the annual achievement of sustainable objectives. This approach not only promotes the disclosure of requirements across the organisation but also fosters greater awareness and alignment with the company's strategic pillars. It also requires the preparation of annual sustainability reports, which include key indicators on the social and environmental impact of the asset.

In seeking alignment with international best practices, in ALEATICA we are guided by the Principles for Social Debt, established by the Loan Market Association (LMA), Loan Syndications and Trading Association (LSTA) and Asia Pacific Loan Market Association (APLMA). As these standards evolve, we will continue to adapt as a company to stay at the forefront of sustainable financing.

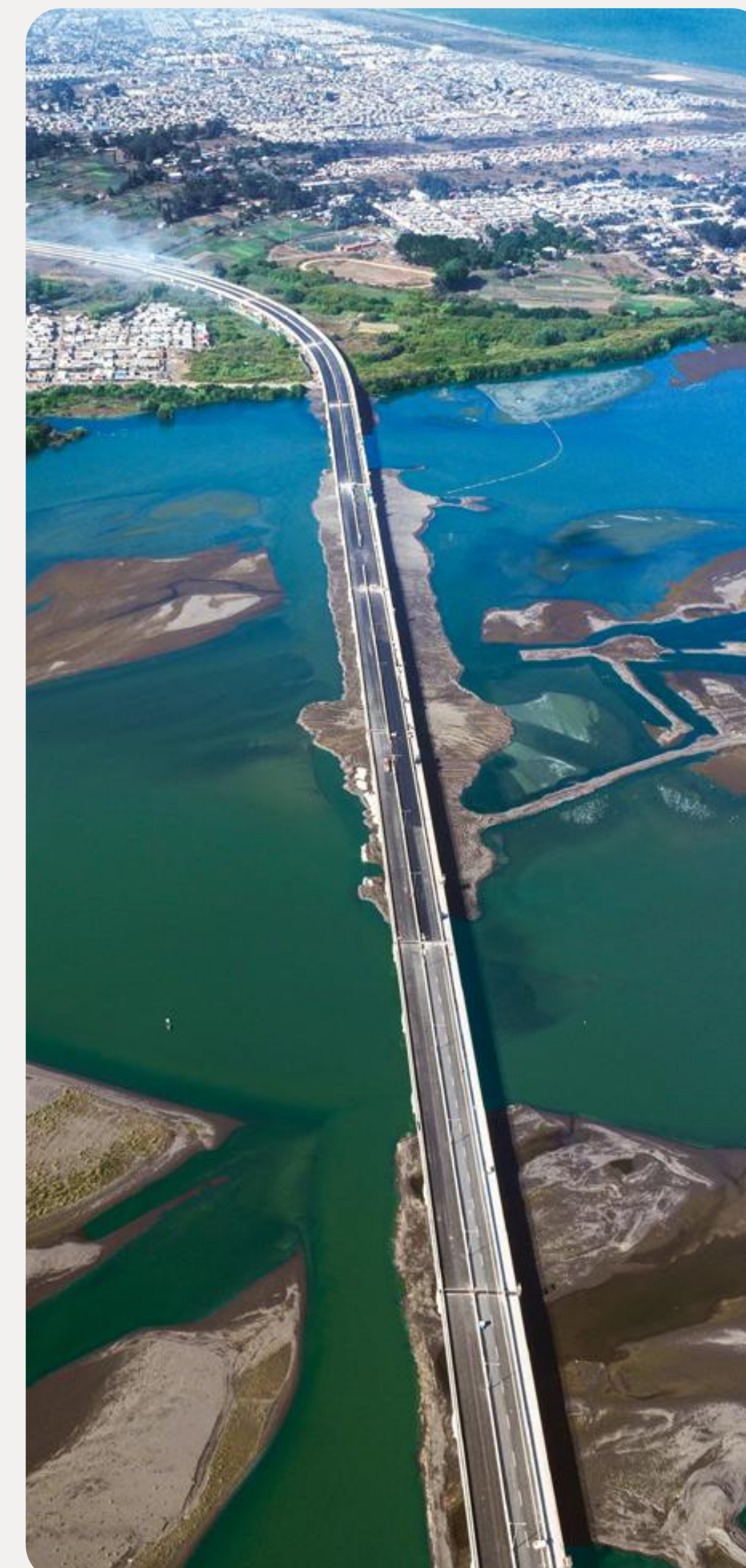




RESPONSIBLE MANAGEMENT AND LEADERSHIP

Good Corporate Governance fosters a company's sustainability, reputation, stability, and competitiveness, ensuring responsible conduct towards its stakeholders, including shareholders, financiers, authorities, employees, customers, suppliers, clients, and communities.

Transforming routes, transforming lives.



Puente Industrial, Chile.

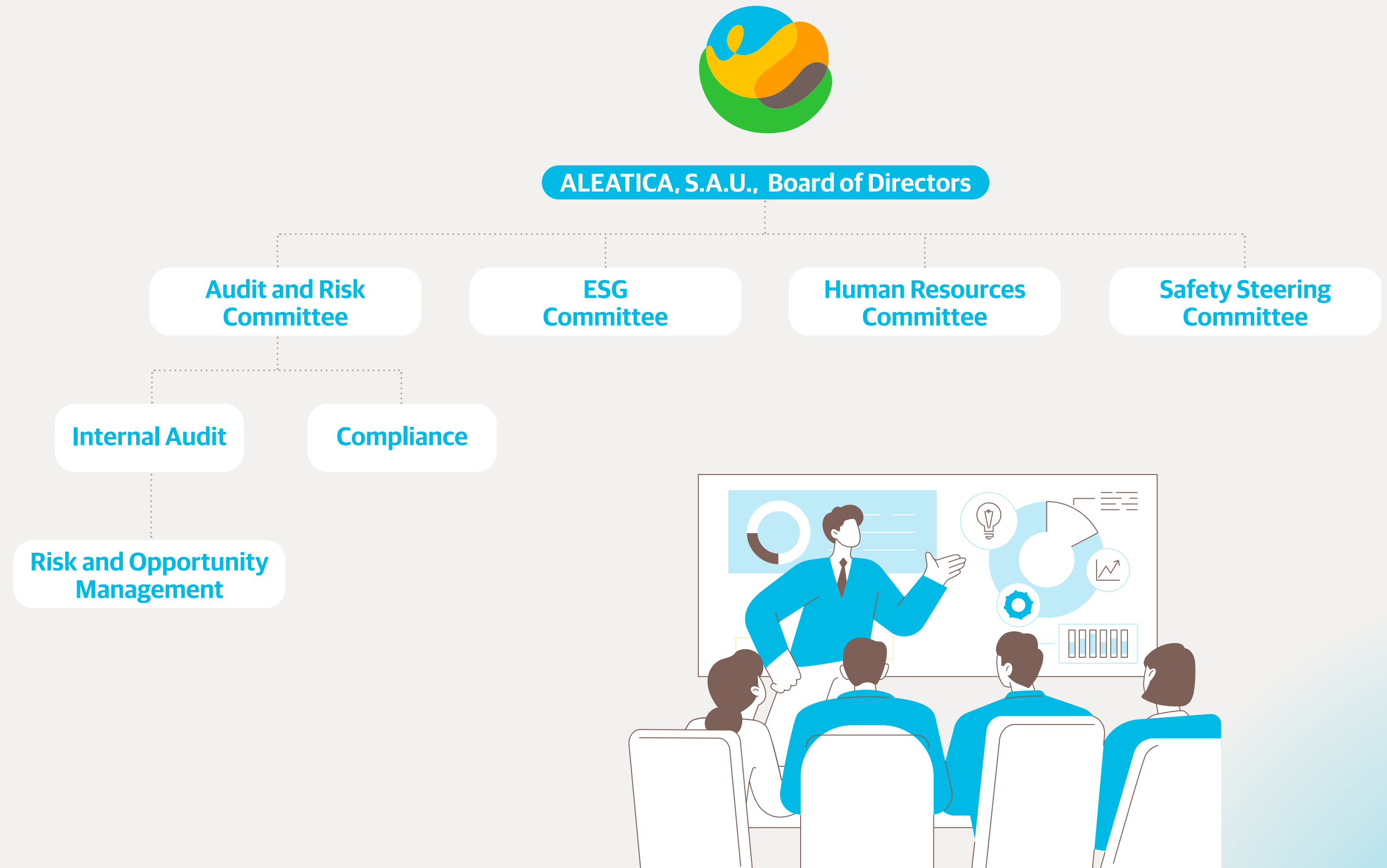


OUR APPROACH AND STRATEGY

At ALEATICA, we structure our **organisation and leadership to ensure the efficient, transparent, and responsible management** of resources for shareholders and financing entities. In this way, we also meet the expectations of management, employees, and other stakeholders such as clients, customers, suppliers, authorities, communities, and society at large. In doing so, we protect the rights of shareholders and ensure that strategic decisions are made ethically and efficiently.

Furthermore, the current global business landscape presents constant and growing challenges. In response, **we have strengthened processes, procedures, and organisational structure** over several years to meet these challenges in a **competitive and resilient** manner.

In the following sections, we will outline the leadership structure responsible for executing **Corporate Governance** activities, from the highest governance body to its supporting committees. Additionally, we will delve into the roles of **Internal Audit and Risk and Opportunity Management**, as well as the ways they complement these tasks. In the Corporate Integrity pillar, we will explain in detail the Compliance activities.





CORPORATE GOVERNANCE

GRI 2-9, 2-10, 2-11, 2-12, 2-14, 2-17, 2-18, 2-19, 2-20, 405-1
ESRS G1-ESRS 2 GOV-1-5

At ALEATICA, S.A.U., we follow the principles of integrity, transparency, and good Corporate Governance, which are fundamental to our operations. We strive to be recognised by customers, employees, suppliers, partners, governments, and communities as a reliable and predictable partner. We are supported by IFM Investors, our majority shareholder, who is a signatory to the United Nations Principles for Responsible Investment and oversees our operations.

Our governing bodies recognise the importance of maintaining high standards of integrity and transparency in all our activities. Participate in decision-making to establish and update our Corporate Governance, approving corporate policies based on these principles. We have also implemented internal procedures to ensure that these bodies receive impartial information, enabling them to assess ALEATICA's compliance in various aspects of its corporate life.

ALEATICA, S.A.U., our parent company, is a Spanish company based in Madrid, which holds direct and indirect stakes in all the companies of the organisation.

Grupo ALEATICA has subsidiary companies, which in turn are responsible for the concessionary companies in the following countries: Spain, Mexico, Colombia, Chile, Peru, Italy, and the United Kingdom. **ALEATICA, S.A.U., is a public limited company with a single shareholder.**

On the Board of Directors of ALEATICA, S.A.U., we have nine members as of 31 December 2024. Of these nine members, one serves as president, four as vice chairmen, three as executive directors, one as secretary, and one non member vice secretary.

22% of the members of the Board of Directors of ALEATICA, S.A.U., are women.

The sole shareholder, Global Infracore Silver Spain, S.L., appoints the directors on the basis of experience, solvency and professionalism. In the Board of Directors, we appoint the positions within the Board itself, including the chair, secretary, and executive director. We are also the body in charge of appointing members of the specialised committees.





STRUCTURE OF THE HIGHEST GOVERNING BODY

GRI 2-9, 2-12, 2-13, 2-14, 405-1
ESRS G1-ESRS 2 GOV-1-5

In the Board of Directors of ALEATICA, S.A.U., we held **seven sessions** throughout 2024, during which an **average attendance of 98%** was recorded.

ALEATICA, S.A.U.,¹⁶ BOARD OF DIRECTORS

Mr. Kenneth Frederick Daley

NON-INDEPENDENT DIRECTOR
CHAIRPERSON

Seniority: As of April 12, 2018.
Significant positions: Two positions as a member of Boards of Directors.
Sex: Male.
Competencies: Master of Engineering Science (Transport) from Monash University.

Mr. Michael John Roy Kulper

NON-INDEPENDENT DIRECTOR
FIRST VICE CHAIRPERSON

Seniority: As of April 12, 2018.
Significant positions: One position as a member of Boards of Directors.
Sex: Male.
Competencies: Bachelor of Economics (with Honours). University of Sydney.

Mr. Aaron Wai-Yan Lehane McGovern

NON-INDEPENDENT DIRECTOR
SECOND VICE CHAIRPERSON

Seniority: As of April 12, 2018.
Significant positions: One position as a member of a Supervisory Committee.
Sex: Male.
Competencies: Bachelor of Commerce (with Honours). Bachelor of Laws (with Honours) from the University of Melbourne. Associate of the Institute of Actuaries of Australia.

Ms. Kittredge Murphy Zuk

NON-INDEPENDENT DIRECTOR
THIRD VICE CHAIRPERSON

Seniority: As of October 10, 2018.
Significant positions: No other positions.
Sex: Female.
Competencies: Bachelor of Arts (Economics and Russian Area Studies) from the Washington and Lee University.

Ms. Xu Ling Zhang

NON-INDEPENDENT DIRECTOR

Seniority: As of November 6, 2023.
Significant positions: No other positions.
Sex: Female.
Competencies: Bachelor of Arts (Economics) from New York University.

Mr. Brennan Reed Hudson

NON-INDEPENDENT DIRECTOR

Seniority: As of November 6, 2023.
Significant positions: No other positions.
Sex: Male.
Competencies: Bachelor of Business Administration (with Honours) from Wilfrid Laurier University. Bachelor of Mathematics (with Honours) from the University of Waterloo.

Mr. David Antonio Díaz Almazán

EXECUTIVE DIRECTOR
FOURTH VICE CHAIRPERSON

Seniority: As of March 3, 2022.
Significant Positions: No other positions.
Sex: Male.
Competencies: Bachelor's degree and Master's degree in Business Administration and Management from ESADE / Polytechnic University of Catalonia.

Mr. Gabriel Núñez García

EXECUTIVE DIRECTOR

Seniority: As of November 6, 2023.
Significant Positions: No other positions.
Sex: Male.
Competencies: Degree in Economics and Business Administration from the Universidad Autónoma de Madrid, MBA from the Instituto de Empresa de Madrid.

Mr. Pablo Olivera Massó

SECRETARY
EXECUTIVE DIRECTOR

Seniority: As of December 4, 2018.
Significant Positions: No other positions.
Sex: Male.
Competencies: Law degree from Universidad San Pablo CEU in Madrid. LLM from Georgetown University.

Ms. Cristina Santos Rodríguez

VICE SECRETARY
EXECUTIVE DIRECTOR.

Seniority: As of January 15, 2024.
Significant Positions: No other positions.
Sex: Female.
Competencies: Law degree (with Honours) from the Universidad Complutense de Madrid. Executive Master's in Tax Consulting, Tax Law, and Master's in International Business Law, Competition Law, European Law, Civil and Commercial Law from Universidad CEU San Pablo.

¹⁶ When talking about significant positions, reference is made to similar positions in companies other than ALEATICA.



The members of the Board of Directors of ALEATICA, S.A.U. actively participate in one of the support committees. The involved board members actively engage in all economic, operational, legal, environmental, social, security, and Corporate Governance matters in all Grupo ALEATICA companies. They also meet regularly to monitor the progress of these topics and identify potential improvements in these areas.

**AUDIT AND RISK
COMMITTEE**

PRESIDENT
Aaron McGovern

MEMBERS OF THE COMMITTEE
Kitt Zuk
Brennan Hudson
Xu Ling

SECRETARY
Pablo Olivera

ESG COMMITTEE

PRESIDENT
David Díaz

MEMBERS OF THE COMMITTEE
Kitt Zuk and Xu Ling Zhang

OBSERVERS
Vanessa Silveyra
Marco Padilla
Diego de Lapuerta
Fernando Sotos
Itzel Meyenberg
Rubén Aranda

SECRETARY
Cristina Santos

**HUMAN RESOURCES
COMMITTEE**

PRESIDENT
Kenneth Daley

MEMBERS OF THE COMMITTEE
Michael Kulper
Brennan Hudson

SECRETARY
David Díaz

**SAFETY AND STEERING
COMMITTEE**

PRESIDENT
David Díaz

MEMBERS OF THE COMMITTEE
Kitt Zuk and Xu Ling Zhang

OBSERVERS
Rick Fedder
James Hodson
Vanessa Silveyra

SECRETARY
Álvaro Serrano



ALEATICA, S.A.U. ESG COMMITTEE

GRI 2-12, 2-13, 2-14, 2-16
GRESB LE5

At ALEATICA, S.A.U., we established the ESG Committee to ensure the company's long-term commitment to generating value for our shareholders and other stakeholders. We recognise the importance of aligning returns with our objectives and responsible practices in Environmental, Social and Corporate Governance areas.

Our primary purpose in this ESG Committee is to establish an operational process to facilitate the achievement of the company's ESG goals and targets while ensuring alignment with the 2030 Agenda's Sustainable Development Goals (SDGs), which we have adopted across the organisation.

Responsibilities of the ESG Committee of ALEATICA, S.A.U.

- We establish and continuously review ESG strategies to ensure their integration into the company's overall strategy, aligning social, environmental, and economic activities.
- We encourage dialogue with stakeholders to understand their expectations and knowledge on ESG topics.
- We ensure that the company recognises and responsibly manages the impact of its activities on shareholders, customers, employees, suppliers and the community.

- We assess social, environmental, and human rights risks before making decisions that will impact the operation and communities.
- We keep the Board informed about strategic and business changes.
- We created an effective plan for implementing ESG policies with clear objectives and metrics.
- We monitor compliance with these policies and the results obtained.

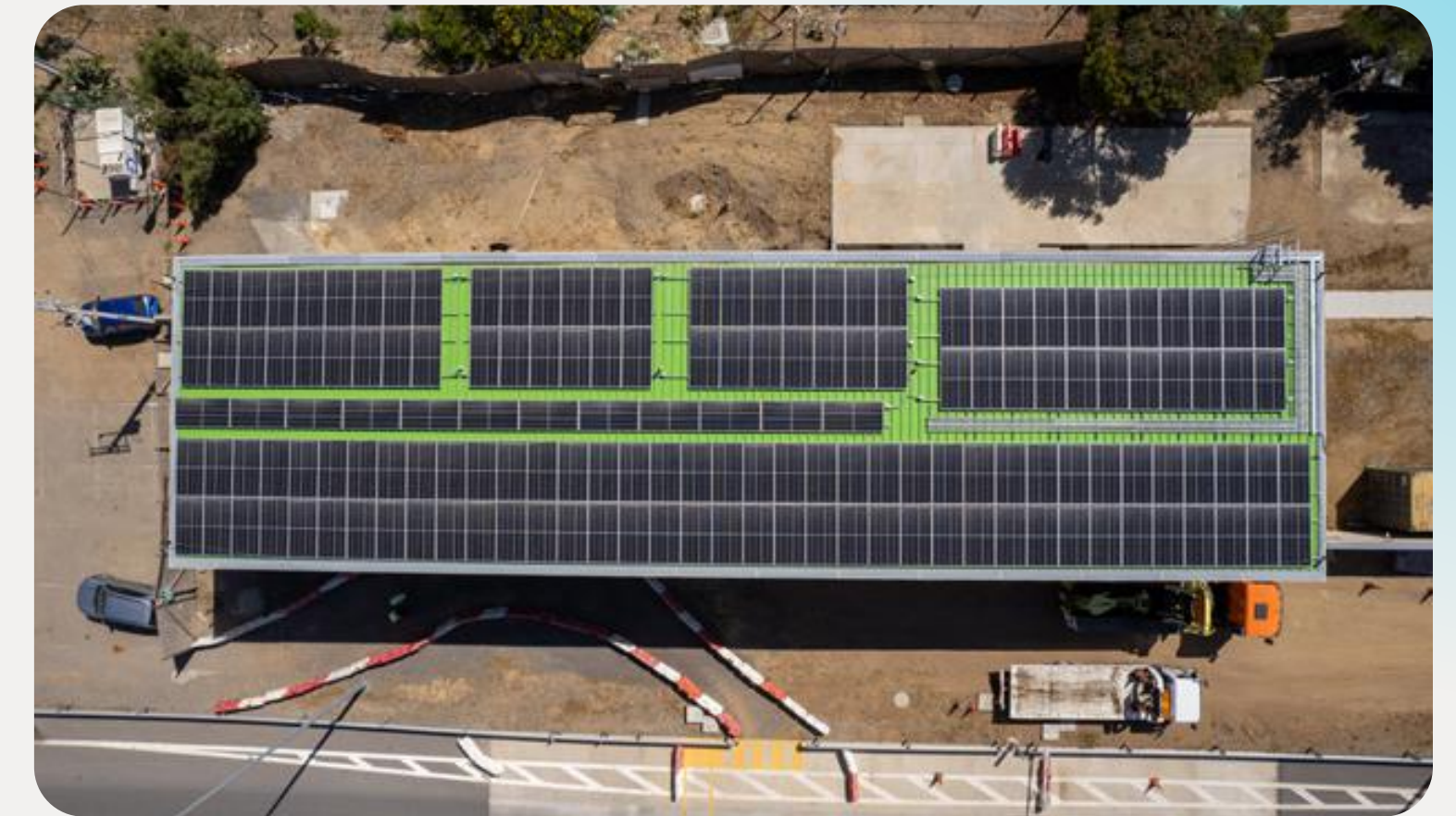
Sessions in 2024

In 2024, as per the statutes of the ESG Committee of ALEATICA, S.A.U., we held two regular sessions:

- June 7, 2024
- November 12, 2024

Topics addressed in 2024

As a follow-up to the Reporting Plan, we reported on the progress and results of the Mitigation and Adaptation Strategy, Human Rights Diagnostics, Biodiversity Diagnostics, Social and Environmental Projects and Actions Compliance Programme, Volunteering and Environmental Compliance, as well as the relevant topics of the ESG Communication Strategy and ESG risk management.



In addition to the ESG Committee, in the Sustainability and Customer Service Department, our strategic structure has a director, a sustainability leader, and an environmental and social sustainability specialist, as well as a sustainability or environmental representative in each Business Unit who reports on the sustainability strategy's performance to the Management and the Board on a regular basis.

The work of each and every one of ALEATICA's Functional Management, as well as the Steering Committee and the Business Unit Divisions, is of vital importance for the execution of the company's strategies and the operational continuity of the projects. Therefore, it is important to mention that all the Management Departments are involved through their leadership and actions to implement the Sustainability Strategy in a transversal and permanent way.



SUBSIDIARY BUSINESS UNITS

The internal **DAJ-NORM-01 Standard for the Composition and Operation of the Management Bodies**, which applies to the entire Group, aims to create consistent guidelines for setting up the management teams of subsidiary and investee companies and choosing their representatives in these teams.

As a general rule, in these subsidiary companies we 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.U. to the Board of Directors of ALEATICA S.A.U. For the Mexican subsidiaries, this decision to appoint Directors is made by the Board of Directors of ALEATICA S.A.B. 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 from the People and Culture Department.

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

PERFORMANCE EVALUATION AND COMPENSATION OF THE BOARD OF DIRECTORS

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

- Three out of nine of the individuals in advisory roles are part of the company's management team, and their performance and compensation are evaluated as part of the management team rather than in their advisory role.
- Employees serving as executive directors are compensated for their role in the company, not for their board duties.
- In the 2024 financial year, the members of the Board of Directors received a remuneration of 3.186 thousand euros for their executive roles within the framework of their commercial relationship with the Parent Company.
- The compensation received by individuals in advisory roles with executive functions is based on the fulfilment of those executive functions and is not related to their roles on the Board.





PERFORMANCE EVALUATION AND REMUNERATION OF SENIOR MANAGEMENT

The review of executive staff compensation, as part of the Business Units' Management Committee, is approved by the respective Boards of Directors. For members of the Executive Committee who report to the CEO of ALEATICA, S.A.U., any changes to their compensation must be approved by the Board of Directors. The Board of Directors of ALEATICA, S.A.U. approves the annual compensation for that company's CEO. We have short- and long-term performance metrics, as well as shared objectives that specifically include sustainability or ESG topics.

For the Executive Committee, we define both shared and individual annual objectives, with different KPIs. Following the evaluation of the results and with the approval of the respective Board, we authorise the incentives and compensation changes. We regularly update the market salary benchmarks that guide how compensation is allocated.

No executive holds shares in ALEATICA.

The **CEO's performance evaluation** includes three main topics:

SHARED GOALS

- **Employee safety performance indicator:** employee safety index (LTIFR: Lost Time Injury Frequency Rate) and implementation of the Safety-First Plan.
- **Customer safety performance indicator:** customer Accident Rate (IF1: number of accidents with casualties/injuries) and implementation of the main actions of the Accident Reduction Programme - ARP.
- **Carbon emissions:** compliance with the tCO₂ emissions target.
- **Compliance rate:** ratio of complaints versus traffic.
- **Training Compliance:** number of employees trained.
- **Improvement in employee engagement:** score achieved in the annual employee work environment survey.
- **Cost budget adherence:** Recurring OpEx.
- **Major maintenance:** budget execution.

INDIVIDUAL GOALS

- Organise the Business Units in an efficient way in centralised activities.
- Implement and execute strategies defined in the Business Plan.
- Undertake the Business Units' main projects.

HIGH PERFORMANCE COMPETENCIES

- Communication
- Humility and learning
- Unconditional Responsibility
- Impeccable commitments and requests
- Effective negotiation



Camino Nogales-Puchuncaví, Chile.

¹⁷ See Road Safety section and appendices.

SHORT-TERM METRICS FOR CEO COMPENSATION

Through our Short-Term Incentive (STI) Programme, we reward people in executive positions for achieving short-term business results. Its purpose is to align management behaviours with business objectives.

Through Short-Term Incentives we foster teamwork and effective coordination of actions between Functional Areas and Business Units, as well as individual achievements.

The programme is divided into three main components:

- 1 Evaluation of Shared Objectives Achievement.
- 2 Evaluation of Individual Objectives Achievement.
- 3 Evaluation of Leadership-Related Behaviours.

Furthermore, the results in customer Safety may have an impact on Short-Term Incentives, depending on how the IF1 indicator behaves¹⁷.

LONG-TERM METRICS FOR CEO COMPENSATION

We also have Long-Term Incentive Plans (LTI), which we typically evaluate based on three-year results and primarily rely on the Internal Rate of Return (IRR) indicator for ALEATICA's assets.

NEXT STEPS IN CORPORATE GOVERNANCE

- Complete the implementation of the support tool for the operation of the Group's subsidiaries' boards of directors. This technological tool aims to:
 - Inform those affected by the decisions made by the boards of directors.
 - Ensure the alignment of the board of directors' calendars.
 - Track the decisions made in these board meetings.
- Implement a tool to manage and use electronic signatures in the Group's operations.
- Develop a technological tool to monitor and supervise the obligations of concession contracts and financing contracts signed by the Group.



INTERNAL AUDIT

GRI 2-12

In Internal Audit, we follow the mission, organisation, roles, and responsibilities of the Internal Audit Charter approved by the Board of Directors. We abide by the international regulations of the Global Institute of Internal Auditors.

We provide audit and consulting services independently and objectively. Our mission is to add value and improve ALEATICA's operations, supporting governance, risk management, and internal control processes. We carry out detailed work on the annual plans approved by the Audit and Risk Committee. These plans are global and encompass all processes, business areas, and geographies, focusing on identified risks and primarily including the following aspects:

- Financial and operational processes.
- Information technology and cybersecurity processes.
- Regulatory compliance.

We report to the Group's Audit and Risk Committee, ensuring our independence and the fulfilment of our assigned roles. We provide quarterly reports on our activities to this Committee, covering the following topics:

- Compliance with the Audit Plan, tailored to address specific risks.
- Results of the conducted reviews, identifying risks, remarks, and areas for improvement on the analysed processes.
- Degree of implementation of the recommendations issued to address the identified incidents and areas for improvement.
- Results of the quality surveys completed by the audited areas.

Furthermore, we report our activities in Business Units or Companies that have their own Audit and Risk Committee.

In 2024, we successfully completed the Audit Plan. Among the many actions taken this year, the following stand out:

- As part of the implementation of the Strategic Digitalisation Plan, we conducted a pilot audit test in the Purchasing process in a Business Unit, which has been automated through a data analytics tool. We are evaluating the results of this test and will implement the improvements in 2025 in order to use this data analytics tool in future audits of the Procurement process.

- A gap analysis was conducted on the recent change and issuance of the Global Standards for Internal Auditing by the Global Institute of Internal Auditors. This analysis led to the development of an action plan to address these gaps. We will be executing this plan starting in 2025.
- We have conducted collaborative audits based on the audit map from 2023. Specifically, we've had the support of Mexican personnel from the Safety department, who primarily contribute their specialised knowledge to the audit process.
- Based on the aforementioned audit map, we have coordinated with the Data Protection area to conduct joint audits.





In 2024, two significant events occurred: the first was the change of leadership in the Internal Audit Department, and the second was the unification of this area with the Risk Department. This integration, coupled with the new leadership, builds upon the collaborative efforts of both areas in the past, paving the way for more efficient and coordinated processes.

In line with the above, we have carried out a diagnosis of these functions and their alignment with best practices. We have defined a three-year plan for the function, aiming to improve the maturity level of both functions.

NEXT STEPS IN INTERNAL AUDIT

- Improve the audit map, expanding lines and strengthening a collaborative approach with all Group functions.
- Continue to develop the actions outlined in the Strategic Digitalisation Plan and implement improvements based on the results of the pilot audit test in the Procurement process.
- Implement the action plan to address the recent changes and the Global Standards on Internal Audit issued by the Global Institute of Internal Auditors.
- Boost the team's technical expertise through training and technical certification.
- Enhance the methodology and risk-based approach of audits.



Viaducto Bicentenario, Mexico.



Risk Management is a process that is implemented in all Business Units and in every corporate function. It promotes the achievement of our goals and, ultimately, turns uncertainty into a path to success.

RISK AND OPPORTUNITY MANAGEMENT

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

Today, the world is facing a multitude of challenges, including social, geopolitical, technological, and environmental issues such as climate change, pollution, the proliferation of armed conflicts, disinformation, cyberattacks, and even the emergence of new forms of artificial intelligence (AI). If not addressed properly, these challenges could have significant consequences for both society at large and organisations in particular.

At ALEATICA, we are exposed to a wide range of risks inherent to our operations and the countries in which we operate. These risks could impact our performance and hinder or prevent us from achieving our objectives. In this context, Risk Management plays a crucial role in our organisation, enabling us to effectively manage risks and opportunities. This involves effectively managing uncertainty in all our activities and projects, preventing or minimising unwanted outcomes (risks) and maximising or amplifying desirable effects (opportunities), thereby contributing to the achievement of planned results.

RISK AND OPPORTUNITY MANAGEMENT SYSTEM

CORPORATE GOVERNANCE

Risk management in ALEATICA is a systematic, continuous, strategic and transversal process promoted and supervised by the **Board of Directors** through its **Audit Committee**, with the support of **Senior Management**. This process is an integral part of the company's corporate culture, based on the Corporate Integrity pillar.

By actively managing risks and opportunities at all levels of the organisation, we seek to integrate and apply these principles to all activities and projects developed by ALEATICA. This approach serves as the foundation for decision-making, aligning us with the corporate strategy and objectives to facilitate their achievement.



At ALEATICA, risk management is a process of continuous improvement that enables us to adapt and respond effectively to the challenges and changes in our business. In the Business Units and corporate functions, we collaborate closely with the Risk Management Department to identify and evaluate risks, define controls and actions, and ensure their effectiveness. We also develop mitigation plans and monitor their implementation and identify and update existing risk information in response to potential changes in the internal and/or external environment.

At ALEATICA's Executive Committee, alongside the Board and its Committees, we exercise appropriate leadership in risk management. This leadership is demonstrated through our commitment to the subject, communicating its importance, fostering a genuine risk culture at all levels of the organisation, and ensuring the proper allocation of resources, as well as effective supervision and monitoring.

At ALEATICA, we have a comprehensive **risk management policy and process, approved by the Board of Directors**, which is reviewed annually. In this document, we outline the principles, guidelines, and methodology for managing the most significant risks and opportunities to which we as an organisation are exposed over the course of our operations. The policy and process also clearly outline the roles and responsibilities of all participants within this risk management framework, as well as the reporting mechanisms associated with it.

In addition, at ALEATICA we have other policies and regulatory documents that contribute to risk management including:

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

Some of these documents can be consulted on the ALEATICA website www.aleatica.com or at asg.aleatica.com/downloads/

It is important to note that the risk management and control system in place at ALEATICA follows the three-line model:

Front-Line Roles

Staff responsible for identifying, evaluating, managing, and reporting on risks in the processes within their area of responsibility.

Second-Line Roles

Areas related to ALEATICA's internal control system and risk management. They oversee risk management and reporting by the front line.

Third-Line Roles

This Internal Audit Department provides reasonable assurance on the proper functioning of governance, risk management and internal control systems.

In August 2024, at ALEATICA we achieved the UNE-ISO 31000 certification for risk management, demonstrating our commitment to effectively and efficiently managing risks and opportunities, and reinforcing our Corporate Integrity pillar.



In 2024, we published five articles on risk management in our internal ALEATICA magazine, broadcast six information messages on screens with a total playback time of 710 minutes, issued four press releases on risk-related topics, and had two articles published in external magazines.

RISK CULTURE

At ALEATICA, we follow the framework of COSO's Enterprise Risk Management, Integrating with Strategy and Performance (ERM 2017), which emphasises the importance of integrating risk management fundamentals into corporate culture. To promote adequate risk management throughout ALEATICA, **we provide education and training (face-to-face and digital) at all levels of the organisation**, including new hires. The objective is to inform about our approach, documentation, regulations, methodology, responsibilities and the role that each one plays in risk management.

During FY2024, at ALEATICA we provided risk management training through on-site and online courses, using our corporate training tool. Specifically, the training provided during this exercise has been:

- **Emerging risks, key risks, and KRIs:** two in-person workshops in Italy and the United Kingdom, focusing on emerging risks, with a total participation of 14 team members.
- **Risk update course:** A five-minute training video aimed at 167 employees to reinforce the concept of risk and emerging risks.

- **Webinar on risks associated with artificial intelligence:** online training involving team members and independent advisors (one-hour virtual workshop led by an expert in the field, with a total of 521 participants).
- **Introduction to risk management:** one-hour individual training for 38 participants and individual training through the corporate training application for 152 new hires.

We also use internal communication channels, including emails and fixed screens, to disseminate messages related to risk management. Additionally, we have a dedicated section in the monthly newsletter, One ALEATICA, which is distributed to the entire global workforce.

Furthermore, as part of the company's Executive Committee's 270-degree annual evaluation exercise, we assessed the members' attitude and mindset towards enterprise risk management. The results of this evaluation had an impact on the compensation of executives.



RISK AND OPPORTUNITY MANAGEMENT PROCESS

Through our Comprehensive Risk Management framework, we continuously identify, evaluate, control, monitor, and report the full spectrum of strategic, financial, operational, and compliance risks and opportunities we face as an organisation:

ASSESSMENT

Risks are assessed based on their impact and likelihood of occurrence. This involves three assessments: an **inherent** one, prior to the adoption of risk mitigation controls; a **residual** one, following the adoption of controls; and an objective one, following the implementation of action/mitigation plans. An IT tool is available to support the whole process.

IDENTIFICATION

Risks are identified by the owners in each of the Business Units and functional areas. To support the identification, **we have a risk taxonomy (universe)** that is regularly updated and reflects the potential risks to which the organisation is subject. **This universe includes ESG risks, such as environmental, human rights and work safety, among others.** Climate change risks are also included, following line with the categorisation suggested by the TCFD (Task Force on Climate-related Financial Disclosure). All risks are classified based on the risk taxonomy categories to analyse their exposure, facilitate their aggregation and reporting, and show their interaction with other risks rather than approaching them individually.

RESPONSE

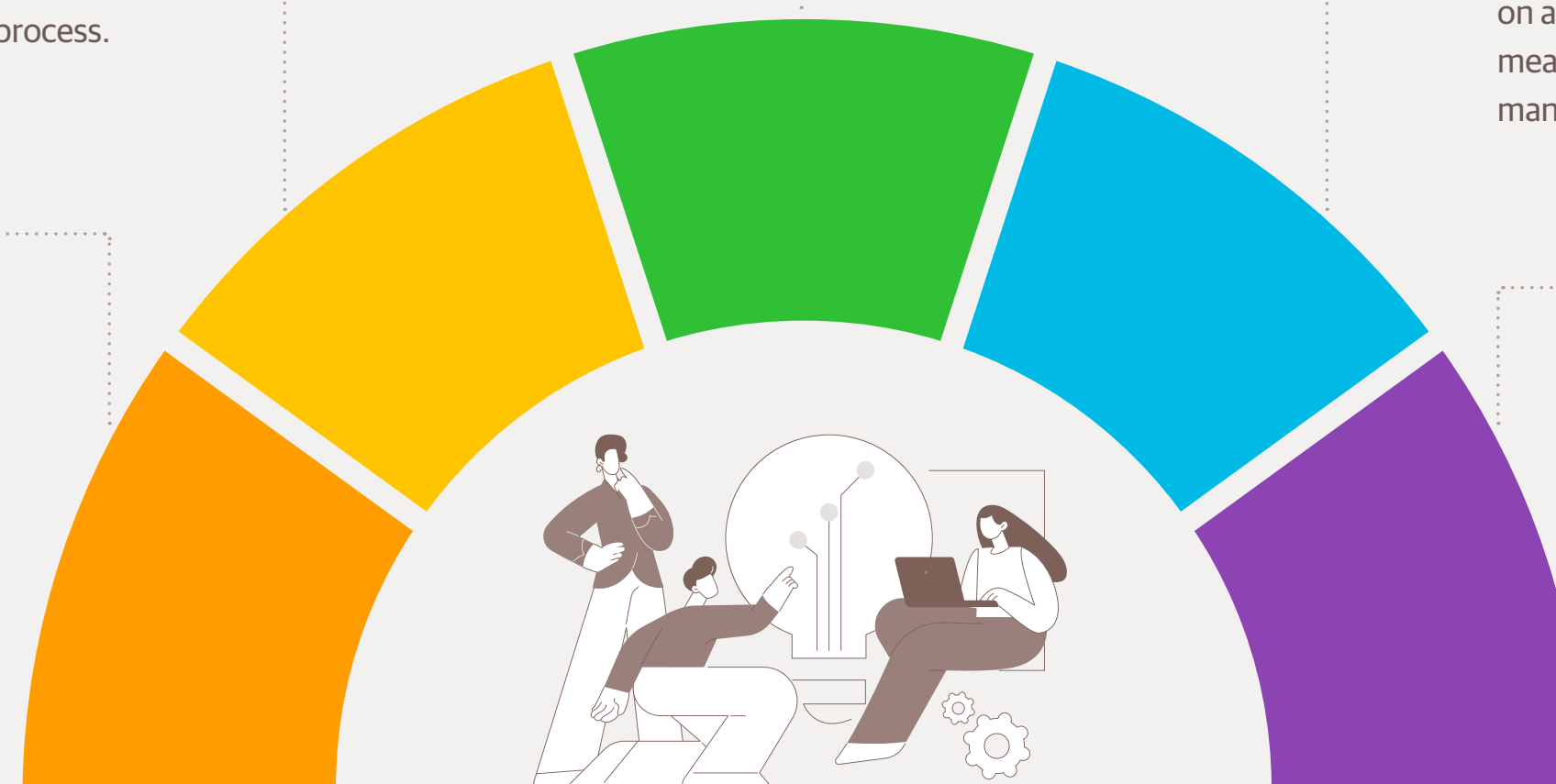
Regarding risks, the **Business Units and Functional areas define control measures and mitigation plans for each identified risk**, documenting and monitoring them on an ongoing basis. It is crucial to consider that, while we strive to mitigate risks, some of them are beyond our control. These include changes in regulations, political, economic, or social conditions, and exchange rate volatility. However, these risks are identified, assessed and regularly monitored. Each risk is assigned a responsible person, who must ensure its proper management and the adequate implementation of mitigation plans.

MONITORING AND REPORTING

The Risk Management Department, in collaboration with the Business Units and Corporate Functions, regularly monitors the progress of mitigation plans and the **behaviour or evolution** of risks. The most significant risks and material changes are communicated to and reviewed by the Executive Management, including regional directors, and then presented and discussed in the Committees and/or Boards of each Business Unit, the Group, and the ESG Committee. Furthermore, the organisation's top executives and Business Units' leaders certify on a quarterly basis their awareness of risks, controls, and mitigation measures (within their respective areas of responsibility) that help manage or reduce their exposure.

INFORMATION, COMMUNICATION AND REPORTING

Significant risks and material changes **are communicated and reviewed by Executive Management**, including regional directors. The status of risks and mitigating actions are reported at least quarterly to the **Committees and/or Boards of each Business Unit, the Group and the ESG Committee**. Furthermore, the persons in the organisation's top executives and Business Units' leaders **certify on a quarterly basis the awareness of risks, controls and mitigation measures** (within their scope of responsibility) that help control or reduce their exposure.





CONTINUOUS IMPROVEMENT OF THE RISK AND OPPORTUNITY MANAGEMENT SYSTEM

We continue to evolve our risk management processes to support the organisation's objectives and strategy.

During 2024, we continued to **train** our team on risk management. Among other activities:

- We conducted individual and group training workshops with the Business Units to explain and consolidate the risk methodology applicable to ALEATICA. We delved into concepts such as "emerging risks," "key risks," and "key risk indicators" (KRIs). From these workshops, we developed a watchlist of emerging risks for consideration and potential future action. We drafted a methodology for creating KRIs and launched a pilot exercise on this subject with the Business Units.
- As part of the climate change risk assessment, we conducted the following through a third party:
 - - **Transition risks:** We conducted a climate risk assessment for carbon pricing (policy) based on operational data and relevant greenhouse gas emission data, along with other climate-related transition risks (market and reputation) using quantitative and qualitative comparisons.

- - **Physical risks:** We assessed climate-related physical risks, focusing on eight physical risk indicators (tropical cyclones, droughts, wildfires, extreme temperatures, water stress, river flooding, pluvial flooding and coastal flooding) under two climate change scenarios (SSP2 and SSP5).
- We modified the risk management standard to include more general guidelines and documented the risk management process, including a flowchart. We updated this process to include all improvements and modifications that occurred in 2024.
- We updated and approved a new version of the Risk Management Policy, which reflects the company's current situation and includes a dedicated section on the concept of risk appetite.
- We documented the first draft of the risk appetite statement.
- We carried out two self-assessments of the risk function's maturity to better understand ALEATICA's current risk management status in terms of best practices and the organisation's strategic needs. This also helped identify areas for improvement to further strengthen and mature the risk function.

- We migrated to a new version of the corporate risk management tool, taking advantage of the new features this update offered to the risk function.
- We defined specific risk assessment criteria (probability and impact) for project risk management.



758

training hours in Risk and
Opportunity Management in 2024.



MAIN RISKS

GRI 2-25

Our organisation is exposed to a variety of risks and uncertainties. The following are some of the most significant risks to our business and performance at the moment. It's crucial to consider that, in the future, we may encounter unknown or non-material risks that could potentially impact our finances and performance. This list is not intended to be exhaustive:

Risk	Description	Level of Risk	Mitigation Measures
Health & Safety	Inadequate occupational safety environment for employees or third parties working in our facilities (e.g., lack of safety measures, occupational controls, etc.), increasing the likelihood of occupational accidents. This risk also includes psychosocial risks and their inadequate management.	Moderate	To mitigate these risks, at ALEATICA we have implemented a Health and Safety Management System based on the requirements of ISO 45001, 14001 and 39001.
Business ethics	Lack of monitoring/application of the principles, norms, and regulations of good behaviour governing ALEATICA's interactions with its stakeholders (e.g., team, administrations, suppliers, etc.).	Moderate	To mitigate these risks, at ALEATICA we have a Code of Ethics and Conduct signed by all staff, an ethics channel that provides all the necessary guarantees of confidentiality and protection, an Anti-Corruption Policy and various rules governing ethical behaviour both inside and outside the organisation. Additionally, we provide mandatory training and regular communications on Compliance.
Traffic accidents	Road accident or automobile incident that results in harm to a person or object, potentially leading to death, caused by an external or internal agent.	Moderate	To mitigate this risk, at ALEATICA we have developed a road safety strategy and plan. This framework includes, among other things, an Accident Reduction Programme (ARP) that includes all the initiatives or investments to be made in road safety, focusing on four key areas: Infrastructure, Customers, Vehicles and Road Assistance. It also includes management tools for monitoring road accidents, investments and results, as well as procedures for handling road accidents and road safety training campaigns aimed at customers and communities.
Customer experience	Risk of failing to meet or inadequately meeting quality commitments related to customer care (both internal and external).	Moderate	To mitigate these risks, at ALEATICA we have developed a customer-centric experience strategy that is measured by different indicators and is best exemplified by our service excellence policy. This strategy encompasses several measures, including a specialised tool for electronic toll collection, invoicing and incident management, training courses to enhance excellence in service, investment in smart mobility, customer surveys, communication activities, and so on.



Risk	Description	Level of Risk	Mitigation Measures
Environmental and Social Sustainability	ALEATICA's operational continuity is directly influenced by the communities we serve and our commitment to environmental protection. Our culture of Social and Environmental Sustainability fosters a positive impact on social and environmental benefits, thereby enhancing our business sustainability.	Moderate	To mitigate these risks, we conduct materiality analyses, social intelligence studies, and action plan follow-ups. Additionally, we develop social and environmental projects and actions under specific criteria.
Cybersecurity	Risk associated with our inability as a Company to protect our data from unauthorised access to ALEATICA's systems, networks, and applications, potentially allowing third parties to obtain confidential information about employees, customers, and/or operations. This risk also encompasses inadequate identity and access management, as well as the failure to safeguard the Company from viruses or sabotage due to its own vulnerabilities (for instance, due to inadequate testing and monitoring).	High	To mitigate these risks, we continue to manage the Cybersecurity Framework across all Business Units, implement global cybersecurity awareness programmes, manage cybersecurity incidents, conduct social engineering tests, and conduct annual assessments of the cybersecurity maturity level. Additionally, we offer a cybersecurity resilience and incident response service, featuring independent experts. The aforementioned is further complemented by our compliance with the National Security Scheme's requirements for some of our Business Units, highlighting the implementation of robust security measures aimed at safeguarding our information's security.
Climate Change	Climate change brings with it threats such as floods, landslides, heat waves, droughts, extreme temperatures, and fires. These can harm our infrastructure, disrupt our operations, and pose risks to the physical wellbeing and health of our staff, customers, and communities. Furthermore, the transition to a low-carbon economy involves risks associated with public policies, technology, reputation, and market factors.	Moderate	To mitigate these risks, we educate and train key personnel, conduct climate change adaptation assessments, and create carbon emission mitigation strategies as well as physical and transitional risk manuals to identify, evaluate, and constantly monitor them.
Physical and Property Security	The inability to guarantee the physical safety of individuals, including personnel, suppliers and customers, as well as the security of the company's assets during its daily operations, is a significant challenge in maintaining the viability and continuity of the business. Equity assets may be impacted by physical damage or the destruction of tangible assets, potentially leading to the loss of their use.	Moderate	To mitigate these risks, we maintain a strong presence and coordination with local and federal authorities, deploy surveillance equipment and camera systems along the assets, and implement measures to prevent toll evasion, such as installing retractable barriers or tyre spikes.
Air pollution: gas emissions	Greenhouse gas emissions as a result of ALEATICA's activities, such as the use of polluting machinery, petrol-powered vehicles, and other related operations.	Moderate	To address this risk, ALEATICA has developed a strategy to mitigate greenhouse gas emissions in the atmosphere. This strategy has two long-term objectives: by 2030, a 42% reduction in our Scope 1 and 2 emissions; and by 2050, the elimination of fossil fuel use or energy from fossil fuels in our operations. Specifically, the organisation measures its Scope 1, 2, and 3 GHG emissions and implements targeted reductions based on their feasibility. For instance, upgrading vehicle fleets to electric or hybrid models, installing photovoltaic panels, and other similar initiatives.



Risk	Description	Level of Risk	Mitigation Measures
Harm to biodiversity	Adverse impacts on biodiversity, including terrestrial, marine, and freshwater ecosystems, and other ecological complexes such as specific properties, resulting from ALEATICA's actions. This risk also includes the inability to adequately manage or respond to the environmental harm caused by ALEATICA, resulting in a response strategy that is inadequate or ineffective.	Moderate	To mitigate these risks, ALEATICA identifies and assesses legal requirements in environmental matters and evaluates their impact on biodiversity. Additionally, we conduct biodiversity assessments to design and implement conservation strategies that meet legal requirements and contribute to biodiversity in the areas where we operate. We also have plans in place to prepare for respond to environmental emergencies, wildlife rescue and relocation programmes, reforestation programmes, and various biodiversity initiatives, such as our pollinator garden programme.
Waste and materials	Inadequate disposal, sourcing and/or treatment of waste (anything that a person and/or organisation intends or is required to dispose of) or materials (inputs used to provide services, which may be classified as non-renewable or renewable).	Low	To mitigate these risks, we have designed and are implementing a circular economy strategy. This strategy aims to implement initiatives and actions that reduce waste generated in our operations and increase its recovery percentage. We have also developed a waste management guide and policy that aligns with the applicable legal requirements and best practices. Additionally, we have conducted awareness and training courses on the subject and created recycling campaigns, among other activities.
Diversity, Inclusion and Gender Equity	Failure to ensure proper definition and implementation of diversity and inclusion policies in the workplace, as well as adequate gender equality, can negatively impact elements such as commitment, satisfaction, talent, and leadership quality.	Moderate	To mitigate these risks, at ALEATICA we have developed a comprehensive DEI strategy to enhance talent diversity, equal opportunities and an inclusive environment. We have conducted a comprehensive assessment of Diversity, Equity, and Inclusion to determine the level of understanding of DEI matters within the company, particularly at the management level. We have also approved the DEI policy, which outlines the guidelines for action to ensure all staff feel valued and respected and have equal opportunities to grow and contribute to their full potential. This, in turn, contributes to improved performance, innovation, and job satisfaction.
Financial	We are exposed to different financial risks, including interest rates, exchange rates, and liquidity. Failure to meet our financial obligations could impact our liquidity, affecting our business, financial situation and operating results.	Low	The mitigation measures are described in the Consolidated Annual Statements (see the Financial Risks section of the 2024 Annual Report).



EMERGING RISKS

At ALEATICA, we may encounter emerging risks, which are new or uncertain risks that could become more prominent in the future due to new external contexts. These scenarios could potentially impact our organisation in the medium and long term, making them worthy of close monitoring.

Here are some emerging risks that could potentially impact our business:



- **AI use and regulation:** While AI offers numerous opportunities to enhance efficiency and innovation across the business spectrum, particularly in processes, activities, and informed decision-making, it also carries significant risks that demand our attention. For instance, when it comes to threats, AI can amplify existing biases if the training data is not representative or biased. Additionally, a lack of transparency in algorithms can make it difficult to understand how decisions are made, potentially leading to liability issues. Furthermore, there is a potential for job displacement, as automation can reduce the demand for certain human tasks. Security and privacy may be compromised due to the potential vulnerability of AI to cyberattacks and the misuse of personal data. The misuse of AI in areas such as mass surveillance or the creation of autonomous weapons poses serious ethical and security dilemmas.

These threats, along with the new regulations on the subject, are crucial in developing and implementing preventive control measures. These measures aim to ensure the appropriate use of AI, including technical and organisational measures, risk assessments of the technology's use and impact, monitoring and reporting, and more.

- **New challenges and threats in sustainability:**

We are facing an increasing number of social and environmental challenges. Social and environmental conditions are undergoing significant changes, resulting in the emergence of new threats and risks to be considered. The main risk factors to be assessed are:

- - The impacts of climate change on our business, driven by rising global temperatures, extreme weather events and changes in climate patterns.
- - The scarcity of natural resources could lead to increased competition in terms of demand, conflicts, and higher operating costs for the company.
- - The constant evolution of sustainability-related regulations, their requirements and Scope, giving rise to compliance and reporting risks.
- - Risks related to the so-called social licence to operate and customer expectations. Both communities and customers are increasingly aware of the environmental and social impact of their decisions. Failure to adopt sustainable practices could result in reputational damage, loss of market share, and negative impacts on our operations, among other consequences.

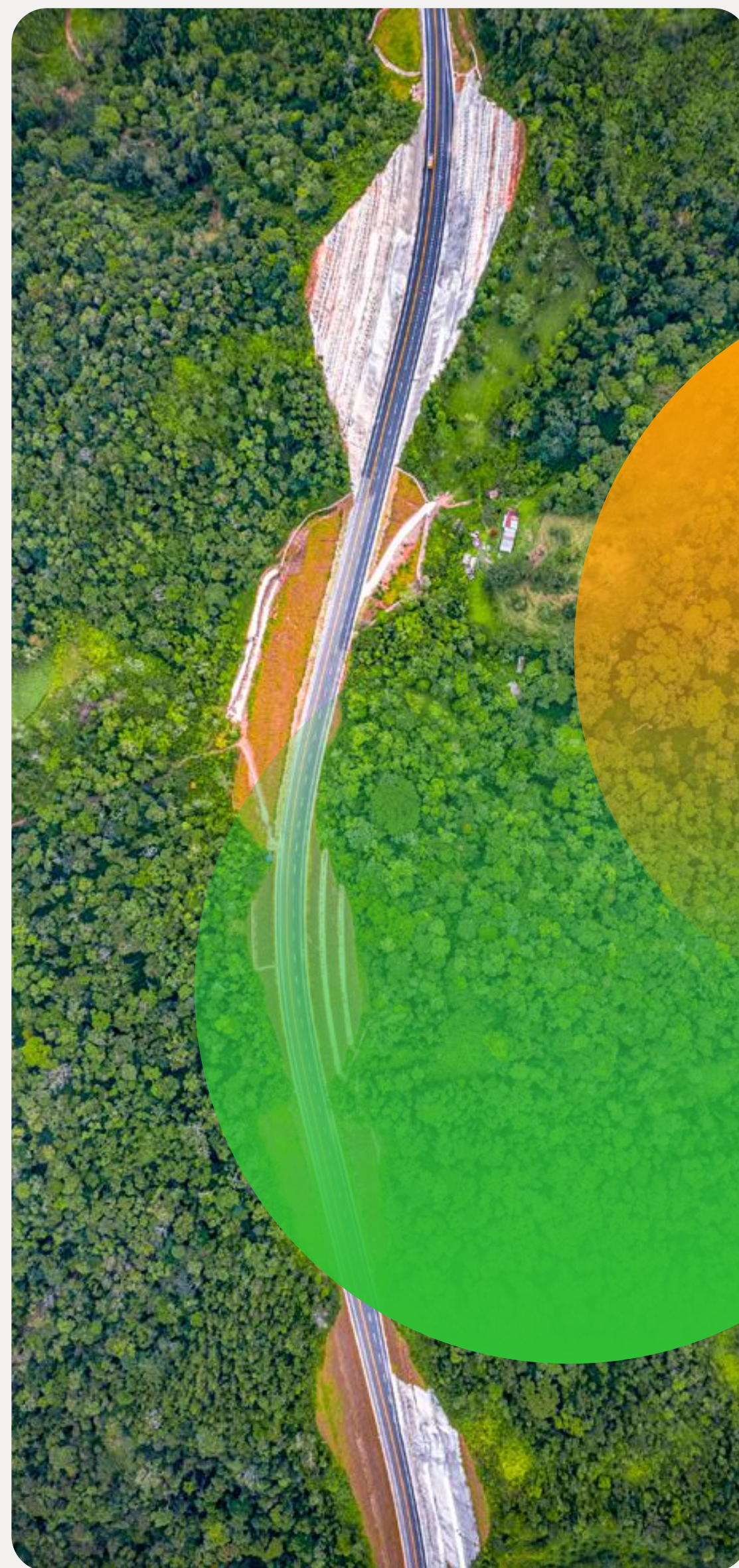


RISK AND OPPORTUNITY MANAGEMENT

- We will integrate the requirements of European sustainability regulations into our risk management framework.
- We will continue to define risk indicators for all Business Units and start monitoring and integrating them into our risk management tool.
- We will formalise our Risk and Opportunity Appetite Statement.
- We will continue with the implementation of the Business Continuity Standard across Gruppo ALEATICA's different Business Units.
- We will review and update our Business Continuity Standard.
- We will review and update our risk framework, criteria, and risk taxonomy as needed.



A35 Brebemi, Italy.



Autopista Río Magdalena, Colombia.

SUSTAINABILITY STATEMENT

We promote economic, social, and environmental development through actions aligned with our corporate principles, because transforming routes also means transforming lives, creating a positive and sustainable impact on the communities where we operate.

Transforming routes, transforming lives.



OUR APPROACH AND STRATEGY

At ALEATICA, we understand sustainability as a comprehensive commitment that encompasses the well-being of individuals, environmental protection, and excellence in road infrastructure management. Our approach is rooted in innovation, responsibility, and continuous improvement, ensuring that our operations have a positive impact on society and the environment.

IDENTIFICATION OF POTENTIAL RISKS AND IMPACTS

We identify and manage environmental, social and governance (ESG) risks to ensure responsible and sustainable operations. In our 2022 materiality analysis, we examined 345 ESG risks and identified ten key topics that have a significant impact on our business and stakeholders.

We believe in safe, efficient and responsible mobility. To achieve this, we continue to embrace cutting-edge technologies, foster sustainable practices, and strengthen our partnerships with communities, customers and staff.

TOP TEN KEY TOPICS

1. Work health and safety

2. Compliance with legislation
and regulations

3. Local communities

4. Employment

5. Customer health and safety

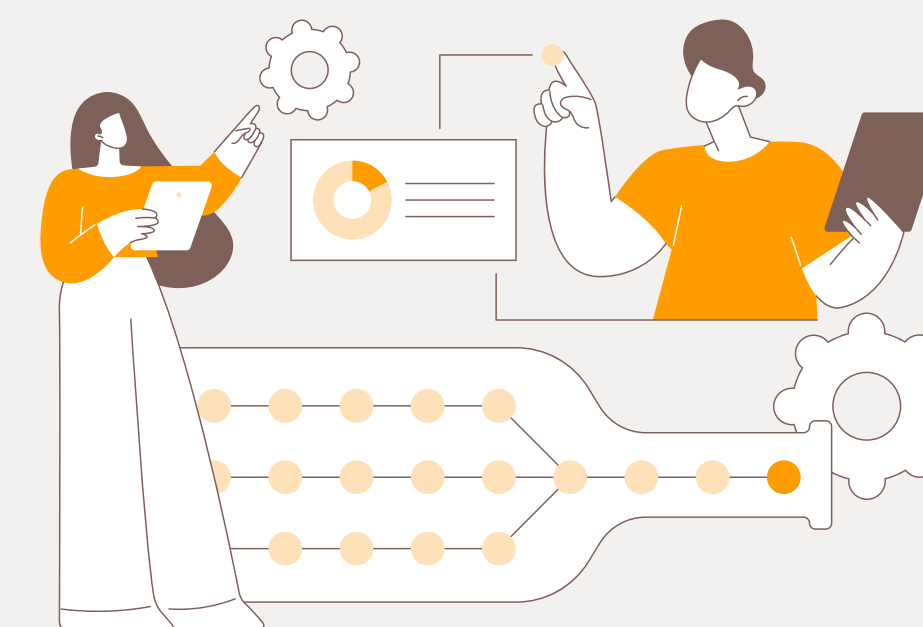
6. Customer privacy

7. Climate change adaptation

8. Training and education

9. Business ethics

10. Management of actual
and potential ESG impacts





To address these material topics, we have implemented a comprehensive management system to enhance work health and safety. This system incorporates training, prevention and continuous monitoring processes to ensure a safe working environment. We improve customer safety by developing high quality and safe road infrastructure, incorporating innovations and using new technologies to optimise the road experience. We also ensure regulatory compliance by aligning with local and international regulations, and we promote business ethics through anti-corruption policies and an effective whistleblowing channel.

Our relationship with local communities is built on active participation programmes and impact assessments that aim to support their development and well-being. When it comes to employment, we advocate for fair, equitable, and inclusive working conditions, ensuring opportunities for growth. To protect the privacy of customers, we reinforce cybersecurity and data protection, ensuring the protection of your information.

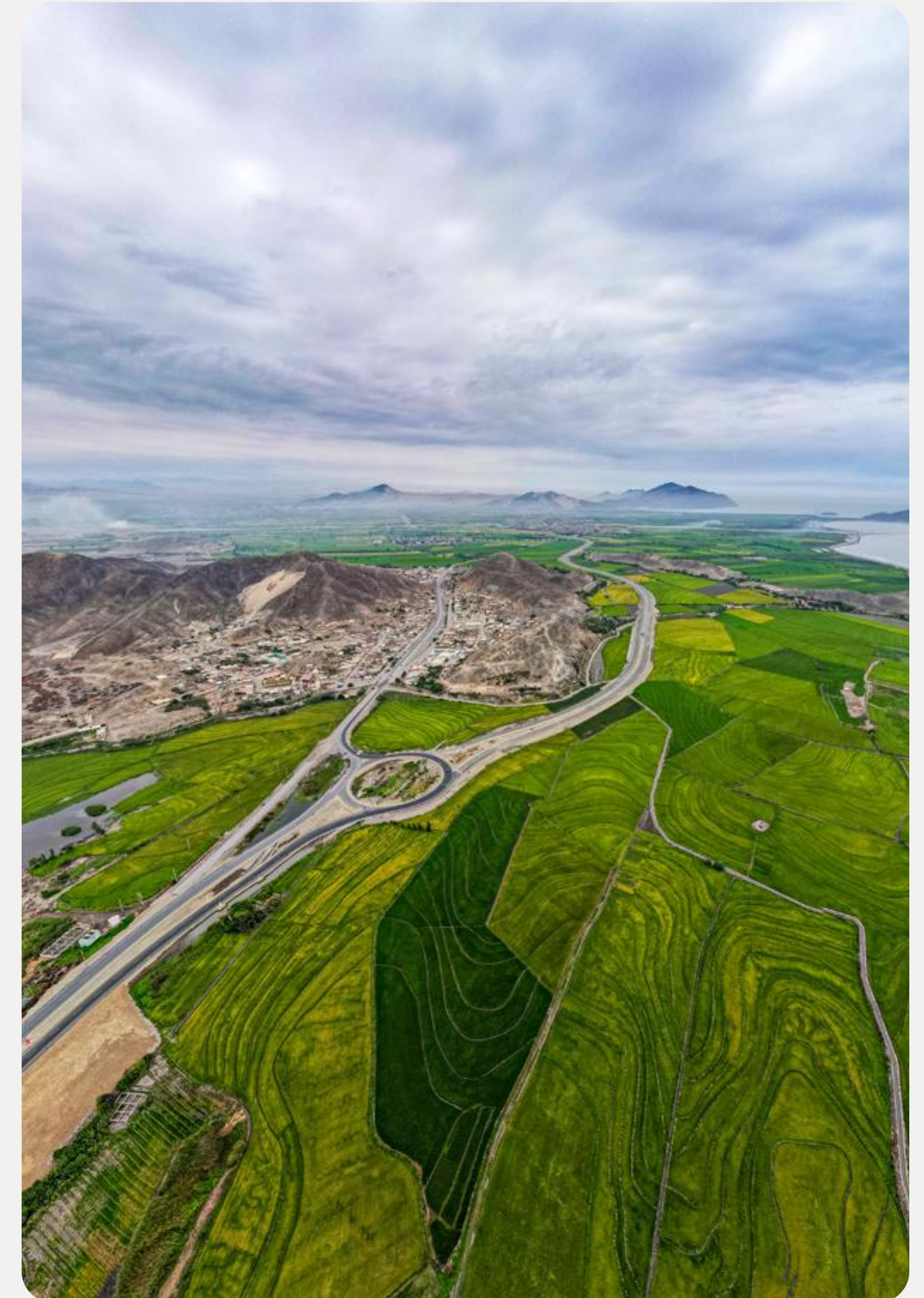
In response to the challenges posed by climate change, we have implemented adaptation and mitigation strategies, focusing on renewable energy and energy efficiency in our operations. We also foster the ongoing training and education of our team, empowering them with the skills they need to excel. Ultimately, we comprehensively manage ESG impacts, minimising risks and maximising our positive impact in the economic, social, and environmental spheres.

INTERNAL POLICIES OR RULES GOVERNING OUR OPERATION

We have a robust internal policy and standard framework that governs our operations, ensuring we meet legal, ethical, and sustainability standards. These guidelines establish the principles that drive our management, promoting safety, transparency and respect for the environment in all our activities.

Some of the policies that enable us to manage successfully are:

- [!\[\]\(bbdfa11d254687ee97c056151d26b7b9_img.jpg\) Code of Ethics and Conduct](#)
- [!\[\]\(b143bc948dcdd6cc9f62a3117a4e88d9_img.jpg\) Supplier Code of Conduct](#)
- [!\[\]\(3730d3f27ebf5546ab4e87863855c1cf_img.jpg\) Diversity, Equity and Inclusion Policy](#)
- [!\[\]\(7ac148a6a2b8b1a1f630264b2728512a_img.jpg\) Anti-Corruption Policy](#)
- [!\[\]\(39189a8de210de28c317530cf95f165e_img.jpg\) Sustainability Policy](#)
- [!\[\]\(57df142a5cb69bd47147ccbb467b3213_img.jpg\) Human Resources Policy](#)
- [!\[\]\(32465284b9212b3d3db4677ea63f43fd_img.jpg\) Human Rights Policy](#)
- [!\[\]\(bf2216a3cf8a7317ba9f5005736c1b10_img.jpg\) Excellence in service policy](#)
- [!\[\]\(8d6ec3a9aade7e04c640bbe20772287f_img.jpg\) Risk Management Policy](#)
- [!\[\]\(4929f6d4bfa5b044a0352edb413b00ad_img.jpg\) Regulatory and Quality Policy](#)
- [!\[\]\(0c591e663144f2ea57cafde89a75b0f0_img.jpg\) Safety and Security Policy](#)



Autopista del Norte, Peru.



SUSTAINABILITY STRATEGY AND MANAGEMENT

Sustainability is a cornerstone of ALEATICA's strategy, guiding our decisions and actions to create a positive impact on the environment we operate in. Our approach incorporates ESG criteria at every level of the organisation, ensuring responsible development that aligns with the expectations of our stakeholders.





MATERIALITY

The materiality analysis enables us to pinpoint and prioritise the most significant topics for our sustainability strategy, aligning them with the expectations of our stakeholders. Through a comprehensive analysis, we assess the economic, social and environmental impacts of our operations, ensuring responsible management.



DESCRIPTION OF THE MATERIALITY ANALYSIS

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

In 2022 we conducted a double materiality analysis to identify the most significant Environmental, Social and Corporate Governance (ESG) topics for ALEATICA and our stakeholders.

This process enabled us to identify key risks and impacts on our business and environment, as well as assess trends and their potential future development. Based on this assessment, we align our strategy with the industry's best ESG practices and measure the level of maturity in each material topic. The results inform the inclusion of relevant topics in our reports, sustainability strategy, and projects.

For this analysis, we engaged in a dialogue with different key stakeholders, including our controlling shareholder (IFM), Functional Departments, Senior Management, Business Unit Directors, administrative and operational staff, strategic partners (Chambers and Associations), suppliers, customers, authorities, and communities.

Additionally, we complemented our analysis with a sector-specific documentary review, which encompassed an industry benchmark, media, ESG risks, Business

Unit materiality, Human Rights risks, and international standards such as GRESB, S&P Global's CSA, SFDR, SASB, and TNFD. We also consider the World Economic Forum's global risks and alignment with ALEATICA's Climate Change strategy (GRESB/TCFD). This process enabled us to develop a comprehensive diagnosis, by identifying and prioritising the topics that require our utmost attention.

STAKEHOLDER OUTREACH

Understanding our stakeholders' expectations is fundamental to effectively managing our actual and potential impacts, maximising the positive ones.

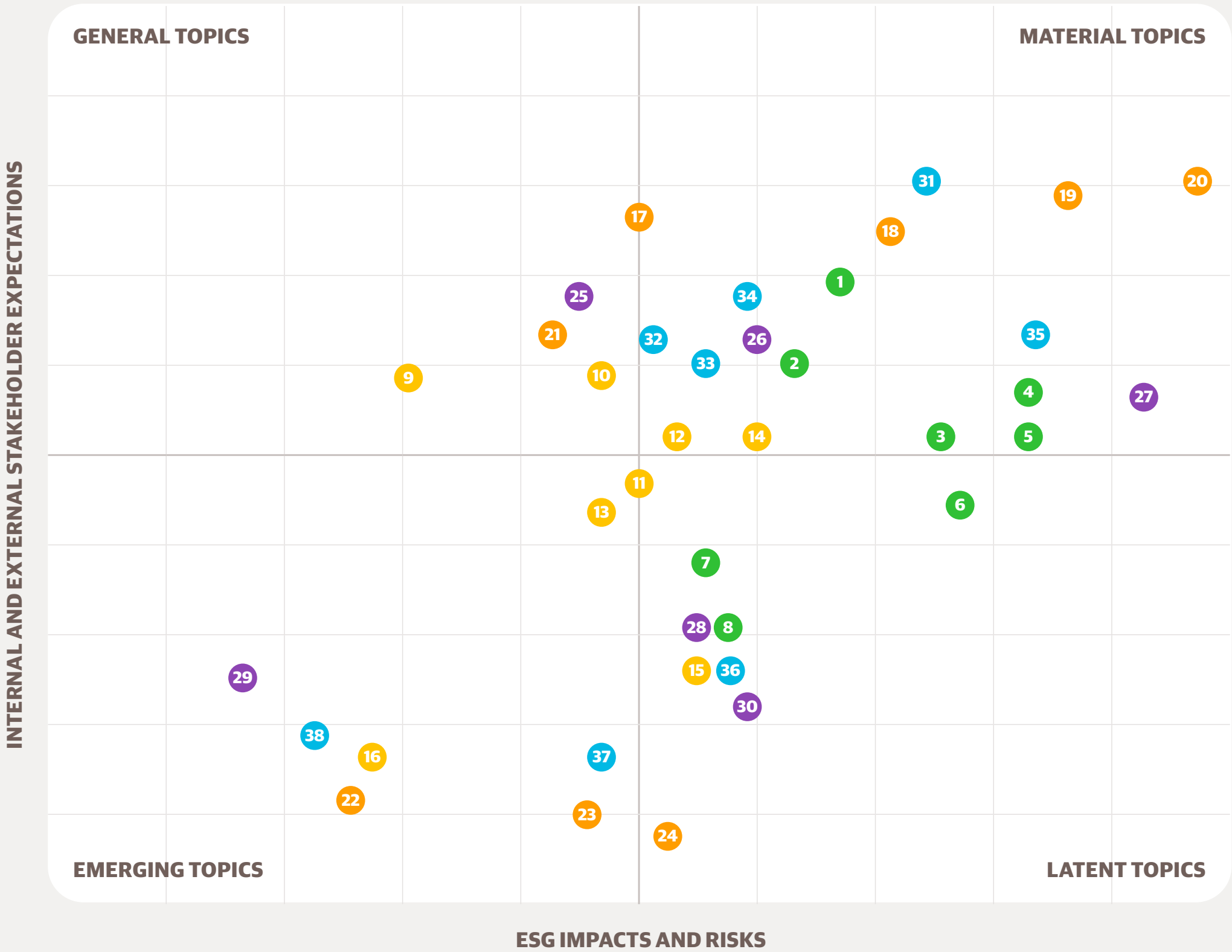
In our materiality analysis, we collaborated with stakeholders to determine the frequency with which each potential topic was selected by different classified groups. We conducted separate assessments for External Stakeholders (government, financial institutions, suppliers, partners and customers), Strategic Vision (management and investors) and Staff, and averaged these ratings.

To select external stakeholders, the Business Units identified their most relevant suppliers, customers and government representatives.



MATERIALITY MATRIX

While the analysis identified 38 relevant topics, we have prioritised 18 that we consider key to consolidating our sustainability strategy.



Environmental Sustainability

- 1. Energy
- 2. Waste
- 3. Climate change adaptation
- 4. Emissions
- 5. Biodiversity
- 6. Water and effluents
- 7. Supplier environmental assessment
- 8. Materials

Social Sustainability

- 9. Universal accessibility and mobility
- 10. Indirect economic impacts
- 11. Active community involvement
- 12. Local communities
- 13. Education and culture
- 14. Social Investment
- 15. Supplier social assessment
- 16. Indigenous peoples' rights

Passion for the Team/Safety First

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

Excellence in Service/Safety First

- 25. Innovation and development
- 26. Customer experience
- 27. Customer health and safety
- 28. Addressing and resolving complaints and disputes
- 29. Access to essential services
- 30. Customer privacy

Transparency and Corporate Governance

- 31. Business ethics
- 32. Corporate governance
- 33. Cybersecurity
- 34. Compliance with legislation and regulations
- 35. Management of actual and potential ESG impacts
- 36. Stakeholder involvement
- 37. Taxation
- 38. Respect for property rights



SUSTAINABILITY STRATEGY

As a global company, at ALEATICA's Sustainability Department, we develop our strategy in line with the international ESG agenda, ensuring its integration with the company's specific needs and priorities. We identify these priorities through a corporate and Business Unit materiality analysis, which allows us to understand the main sustainability challenges and opportunities.

To ensure a structured and effective approach, our sustainability policies and standards, together with other internal guidelines, reflect these commitments, setting clear standards that govern our ESG performance.

These policies aim to mitigate risks and enhance the company's sustainable performance, all while fostering the creation of social and environmental value, resulting in tangible benefits for our stakeholders.

Through this management framework, we reinforce our commitment to responsible growth, fostering innovative practices that align with the industry's top global benchmarks.

As a result, we developed our sustainability strategy, which is based on five fundamental pillars:



SAFETY FIRST

At ALEATICA, we strongly emphasise the safety of our customers and employees; we invest in programmes and technologies that aim to reduce accidents and improve road infrastructure.



SOCIAL AND ENVIRONMENTAL SUSTAINABILITY

We strive to minimise our environmental impact, aiming to eliminate fossil fuel usage from our future operations. Furthermore, we advocate for the use of renewable energies and strive to progressively reduce carbon emissions.



EXCELLENCE IN SERVICE

We continuously improve our service, optimising communication with our customers and offering digital solutions to facilitate mobility and satisfaction on our highways.



PASSION FOR THE TEAM

We foster an inclusive and diverse work environment, promoting gender equality, staff training and professional growth within the organisation.



CORPORATE INTEGRITY

We uphold high standards of corporate governance, promoting compliance, cybersecurity and anti-corruption practices, thus ensuring responsible and trustworthy management.



Our principles

CREATING VALUE FOR ALL ALEATICA STAKEHOLDERS

, including customers, communities, shareholders, staff, and strategic partners, through both internal and external social and environmental investments.

A CULTURE OF INTEGRATED SUSTAINABILITY

, rooted in national and international standards, fostering responsible practices throughout the organisation.

LEGAL AND REGULATORY COMPLIANCE, ensuring adherence to applicable social and environmental laws and regulations.

COMMITMENT TO HUMAN RIGHTS, promoting their respect, protection and guarantee for all our stakeholders.



SUSTAINABILITY COMMITMENTS

GRI 2-23

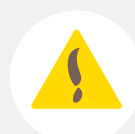


GENERAL

Collaborate in all areas to develop **programmes** that address key topics and assess **ESG impacts**.

Support the achievement of the **Sustainable Development Goals** (SDGs) outlined in the 2030 Agenda.

Report regularly to stakeholders on **ESG actions** and results.



SAFETY FIRST

Support the **Safety-First Plan** through road safety education for communities and customers.



SOCIAL AND ENVIRONMENTAL SUSTAINABILITY

Implement the **sustainability strategy** to identify and address social and environmental needs, both internal and external.

Assess climate risks and reduce emissions, waste and polluting materials, promoting energy efficiency.

Protect the environment through a preventive approach, minimising impacts on our surroundings and respecting biodiversity.

Prevent environmental pollution by reducing waste at the source and promoting its recovery, thereby fostering a circular economy.

Protect soils and groundwater by controlling discharges and preventing environmental incidents.

Optimise the use of water and energy resources, prioritising savings and efficiency.

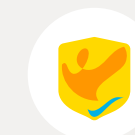
Maintain and integrate the Environmental Management System, adhering to **ISO 14001 standards**, and conduct regular evaluations for continuous improvement.

Address material risks in the communities where we operate, **ensuring a positive and sustainable impact**.



EXCELLENCE IN SERVICE

Ensure a safe, comfortable and agile **Customer Experience** (CX), meeting their needs in our assets.



CORPORATE INTEGRITY

Promote ethics and transparency in all processes and activities.

Manage risks and opportunities.

Protect personal data.
Respect **human rights**.

Comply with the **regulations** applicable in the locations where we operate.

Ensure internal **control processes**.

Address the challenges posed by technological change and protect the company's systems and assets.



PASSION FOR THE TEAM

Foster a culture of sustainability through the **Annual Sustainability Training Programme**.



During 2024, in the Sustainability and Customer Service Department, we focused our efforts on five key topics:

MITIGATION

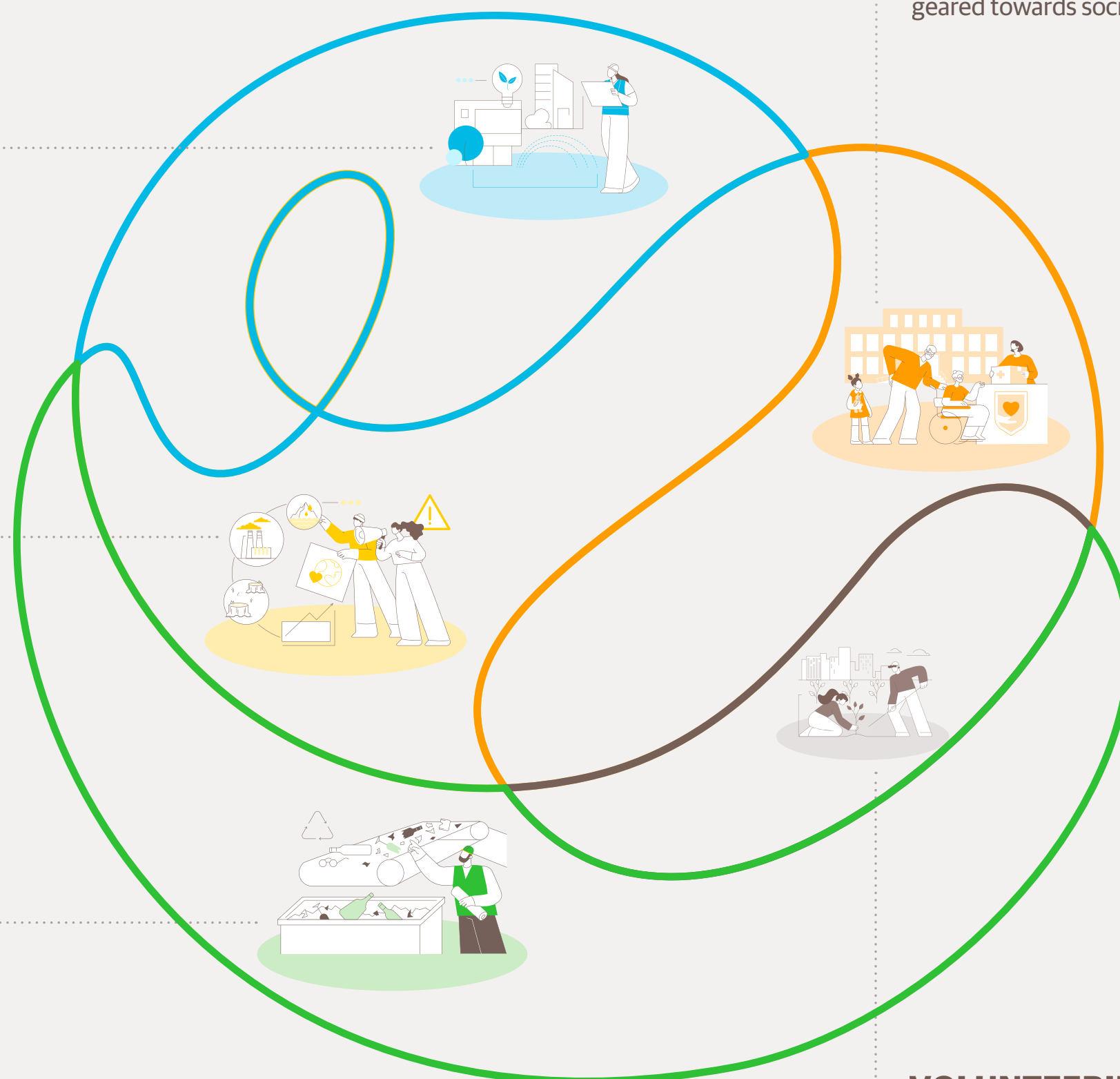
Reducing emissions by identifying sources and implementing targeted action plans.

ADAPTATION TO CLIMATE CHANGE

Strengthening our assets' resilience by identifying physical and transitional risks, conducting vulnerability studies and providing in-house training through the "Learning Networks" project.

CIRCULAR ECONOMY

Minimising waste and increasing its recovery while optimising water use through the reuse of treated wastewater.



SOCIAL IMPACT

Internal evaluation of the economic impact of social projects, using a complementary methodology geared towards social aspects.

ENVIRONMENTAL POLICIES

To further strengthen our commitment to reducing our ecological footprint and protecting the environment, we implement six environmental policies across all our operations:

- 1 Waste policy.
- 2 Material sourcing policy.
- 3 Air pollution prevention and control policy.
- 4 Habitat and biodiversity protection policy.
- 5 Energy and greenhouse gas policy.
- 6 Climate change risk management policy.

VOLUNTEERING

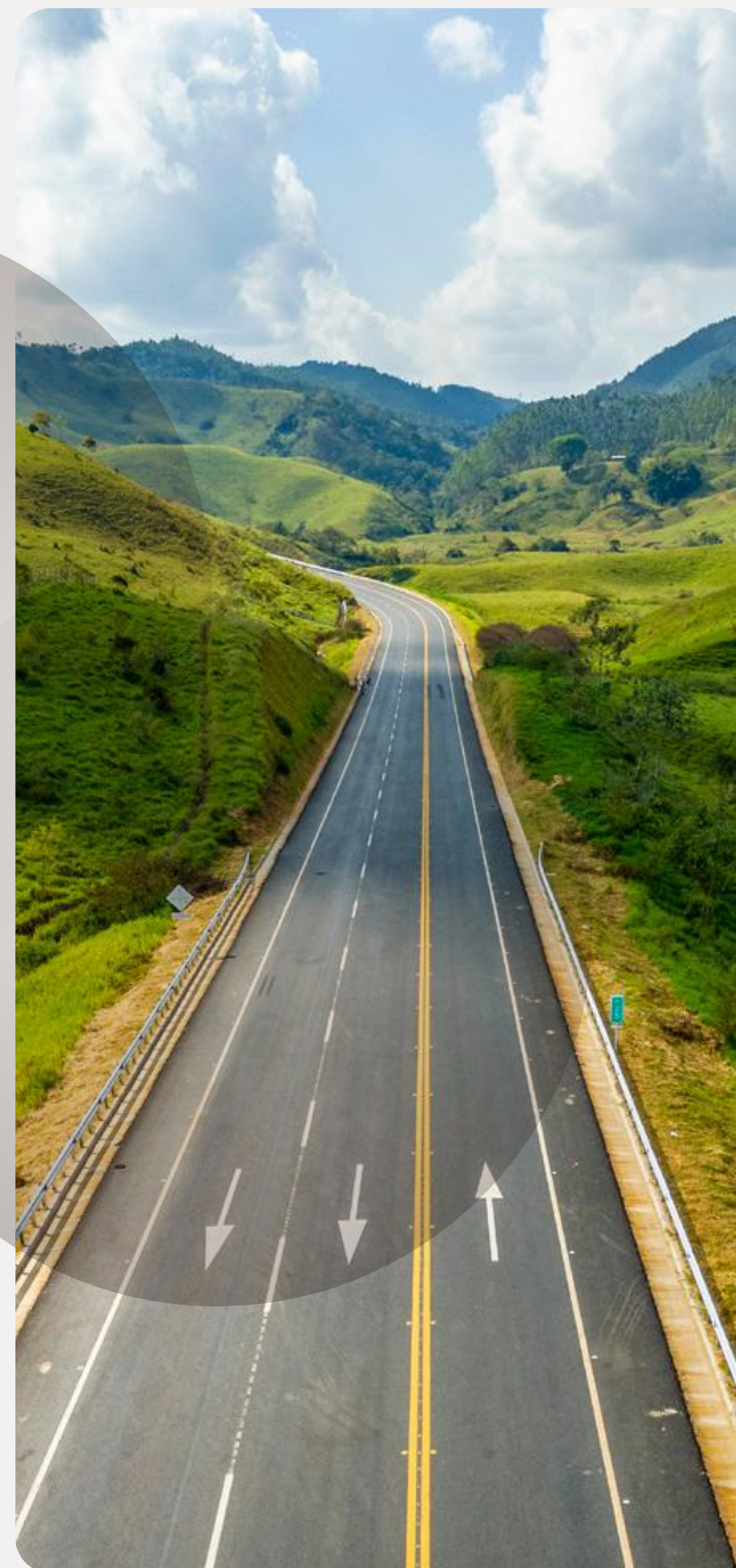
Implementing ALEATICA's Volunteering Programme, enabling Business Units to undertake social and environmental initiatives aligned with their local impact.





ENVIRONMENTAL

Transforming routes, transforming lives.



Autopista Río Magdalena, Colombia





ENVIRONMENTAL SUSTAINABILITY

We are committed to a sustainable future, which is why we strive every day to make a positive impact and foster holistic development in communities.





OUR APPROACH AND STRATEGY

ESRS E1, E4

At ALEATICA, we are aware of the impact our operations have on the planet, the risks that come with it, and the significance of this issue for all our stakeholders. We are committed to implementing strategies for adapting to climate change, conserving biodiversity, and protecting ecosystems. We have also integrated a circular economy model into our operations to foster more sustainable development.

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



The Sustainability Strategy is built on the following priorities:

**Environmental
management system**

**Environmental and
sustainability training**

**GHG emission
mitigation strategy**

**Climate change
adaptation and
resilience strategy**

Circular Economy

**Ecosystems and
biodiversity**





ENVIRONMENTAL MANAGEMENT SYSTEM

GRI 3

SUSTAINABILITY POLICY

Our Sustainability Policy stems from the connection between our commitment to the environment and the need to ensure a sustainable future. It aims to establish the foundations, commitments, and principles that guide our path, ensuring compliance with the legal, environmental, social, and voluntary requirements we have taken on. By respecting, protecting, and promoting the human rights of our stakeholders, we foster a culture of sustainability aligned with national and international standards, reinforcing our commitment to making a positive and lasting impact.

As part of our environmental commitment, we have updated our Purchasing and Procurement Standard, incorporating a new environmental assessment for our suppliers.

Throughout 2024, there were no instances of environmental regulatory non-compliance in our Business Units.

IMPLEMENTATION OF THE ENVIRONMENTAL MANAGEMENT SYSTEM

We are committed to safeguarding the environment, which is why we strive to ensure the continuous improvement and effectiveness of our organisation's environmental processes. To achieve this, we have implemented our **DSA-POLI-01 Sustainability Policy**, which takes a preventive approach and relies on an Environmental Management System that adheres to the guidelines of the ISO 14001 standard.

At ALEATICA, implementing a management system is crucial to solidifying our commitment to sustainability. This system enables us to identify, monitor, and minimise the environmental impacts of our operations, ensuring we comply with current regulations. During 2024, we maintained our focus on integrating the Safety Management System's Environmental Management System, enabling our Business Units to achieve multiple certifications.

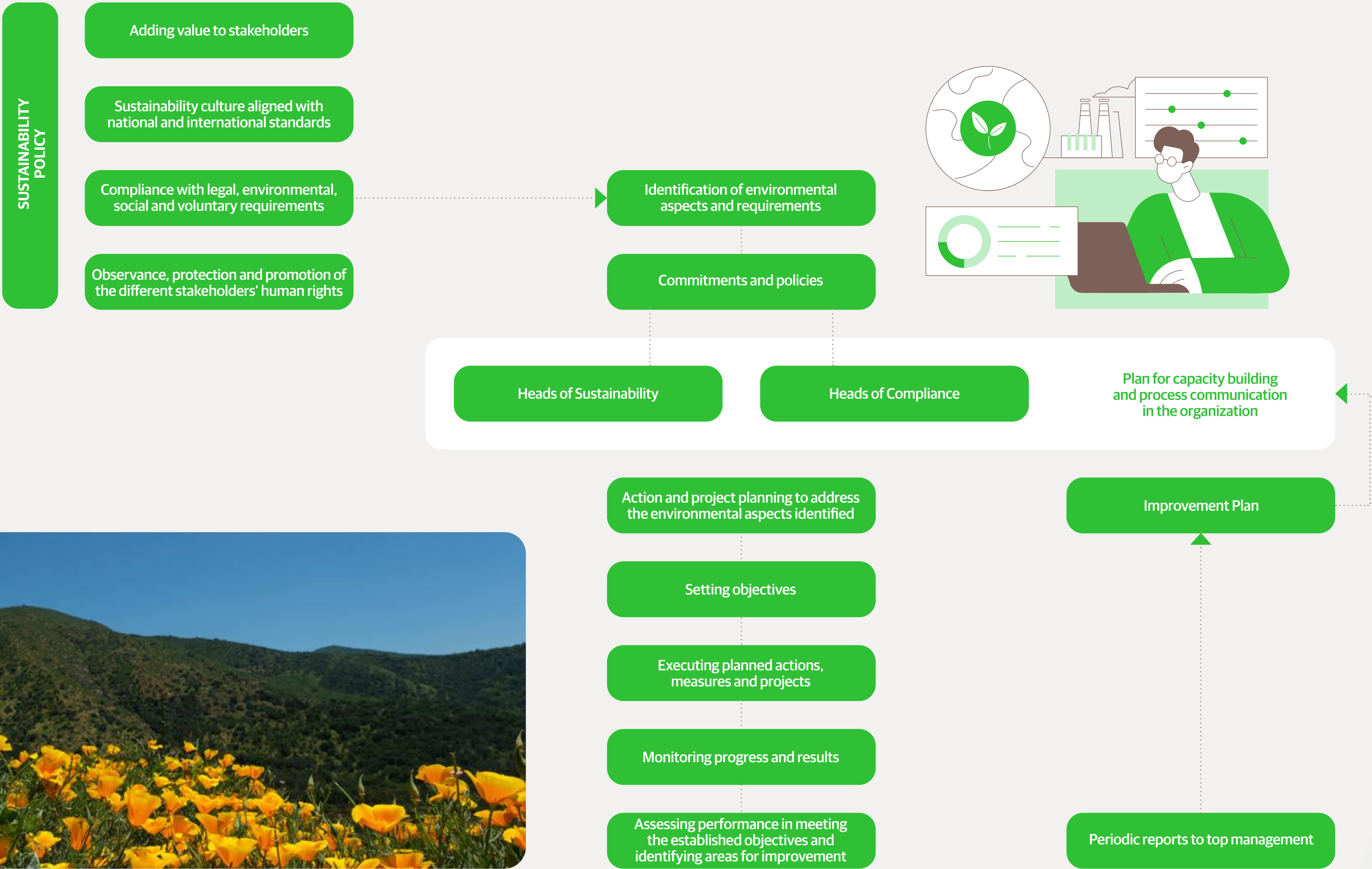
To ensure proper environmental management, we have implemented a framework aligned with applicable environmental regulations. This programme the **DOS-PRCS-2 Identification of Legal and Other Requirements** procedure, allowing us to promptly address any incidents that may arise.



Puente Industrial, Chile.



ENVIRONMENTAL
MANAGEMENT
SYSTEM





To ensure the proper functioning of our environmental management system, we regularly conduct audits by both internal and external experts. The objective was to verify compliance, identify areas for improvement, and develop actions to address any deficiencies.

On this journey of continuous improvement, each Business Unit is driving its own initiatives to achieve environmental certifications, a significant effort that demonstrates our dedication to sustainability. At ALEATICA, we believe that every step towards efficiency and environmental care not only optimises our operations but also transforms lives and leaves a positive footprint on society.

- At Autopista del Norte (AUNOR), we earned certification for our carbon footprint, as per the ISO 14064-1:2018 standards. This guarantees the reliability of our greenhouse gas (GHG) emission measurements. We have also been actively involved in the government's Huella de Carbono Perú programme, earning our first star.
- In 2024, at Autopista Río Magdalena (ARM) we transformed our vehicle fleet, shifting to hybrid and electric units, and reaffirming our commitment to cleaner mobility. Furthermore, we earned the social sustainability seal and verified our carbon footprint in accordance with ISO 14064-1:2018.

- At Viaducto Bicentenario (VB), we earned the Clean Industry Certification in 2024, reinforcing our dedication to sustainability and adherence to high environmental standards. This recognition highlights our commitment to surpassing current legal requirements and implementing best practices that minimise environmental impacts and promote a more responsible operation.

Business Units with ISO14001 certification

A35 Brebemi
ALEATICA

TCTenerife
ALEATICA

Autopista Del Norte
ALEATICA

Viaducto Bicentenario
ALEATICA

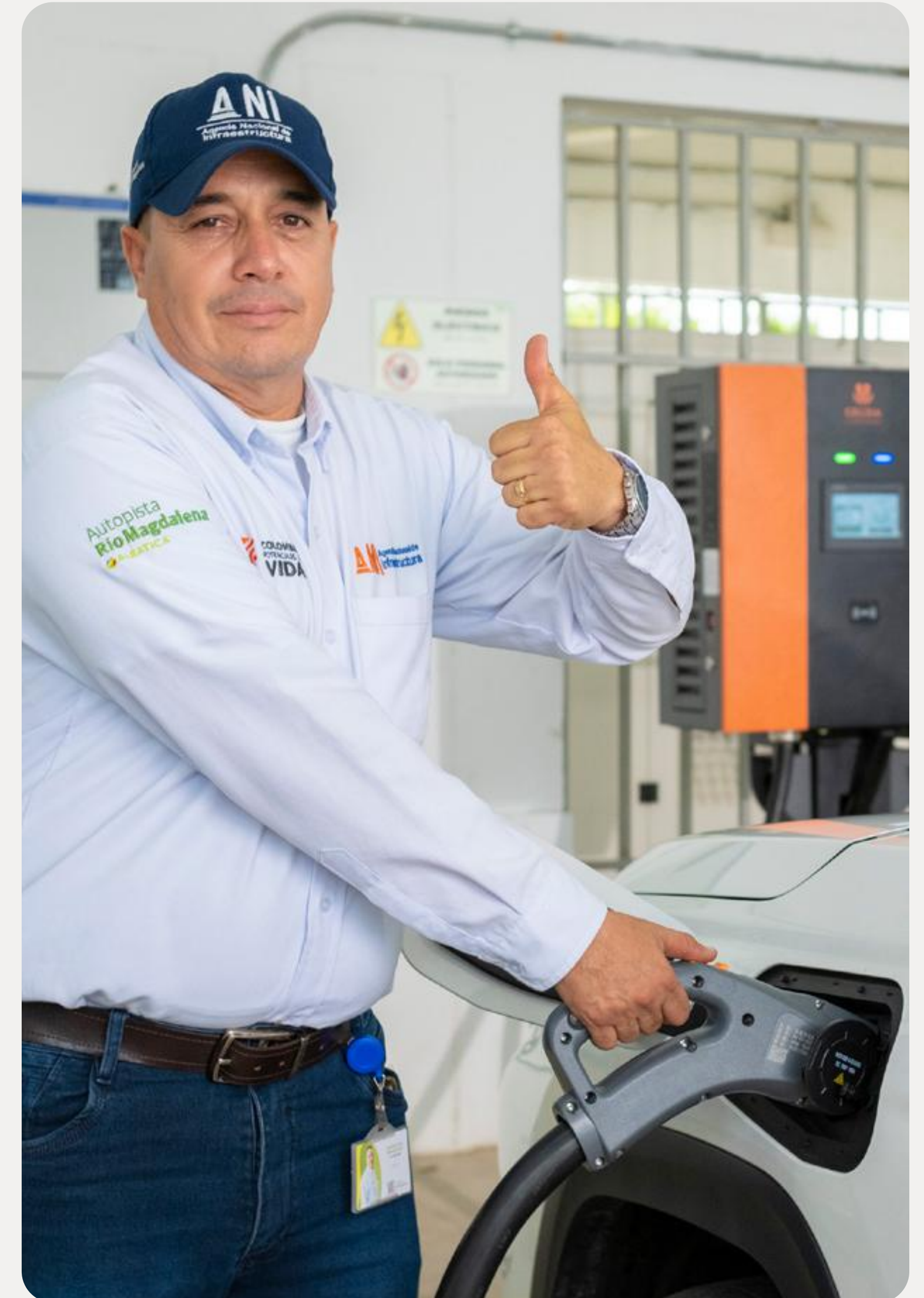
Autopista Urbana Norte
ALEATICA

TMS Alicante
ALEATICA

Autopista Río Magdalena
ALEATICA

M6toll 21 años

TELEVÍA





ENVIRONMENTAL TRAINING

We are committed to embracing an environmental culture, which is why we promote environmental awareness for sustainable and responsible development among our staff through communication campaigns and training programmes. By fostering a culture of environmental protection awareness in all our operations, we strive to achieve our environmental objectives.

During 2024, our **Annual Sustainability Training Programme** focused on:

- Strengthening our staff's culture of sustainability.
- Enhancing a broader awareness of sustainable practices across our supply chain.

- Promoting the efficient use of water and energy resources by prioritising savings and reduction, as well as taking responsibility for the use we make of them.
- Preventing environmental pollution by reducing and recovering waste, embracing a circular economy approach.
- Empowering our Sustainability Officers in each Business Unit to provide training beyond the Programme to other employees and communities so that they can delve deeper into more relevant topics according to the context of each region.

340

employees trained through 611
hours of sustainability instruction.

19

members of the highest governance body
reached through 30 hours of sustainability
training aimed at directors and C-Level.



CLIMATE STRATEGY

ESRS E1

Climate change is not a distant threat but a reality that redefines how we operate. As a transport infrastructure asset management company, we face an increasingly challenging environment. Events such as extreme rainfall, heat waves, hurricanes and floods test the resilience of our highways, bridges and marine terminals.

The vulnerability of our infrastructure not only impacts the mobility and safety of millions of customers but also represents financial, regulatory and operational risks. Adapting is not just an option but a strategic necessity to ensure our investments are sustainable and capable of responding to an uncertain future with innovative and resilient solutions.

Faced with this reality, we have implemented the **Climate Change Mitigation, Adaptation and Resilience Strategy**, prioritising two key lines of action:

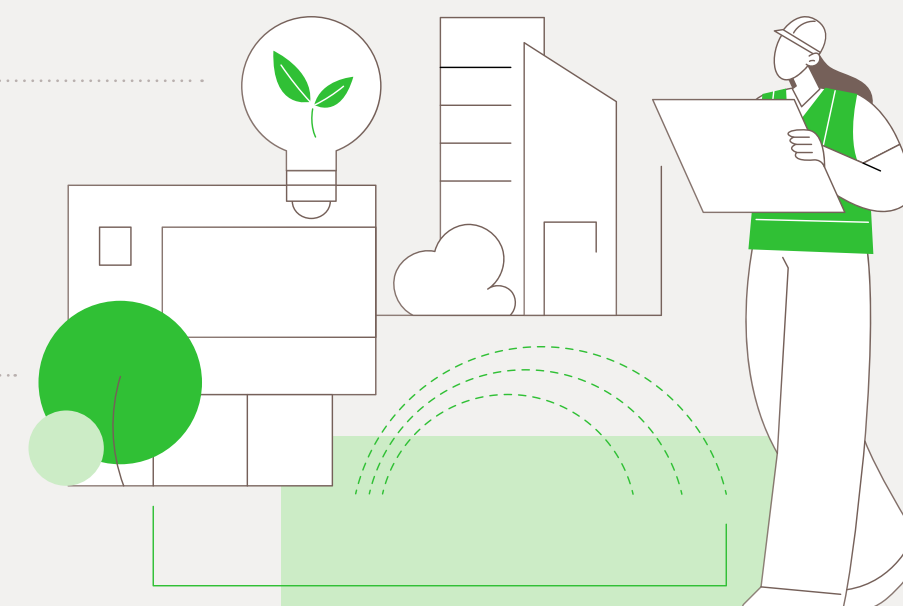
1 Mitigating Greenhouse Gas (GHG) emissions to the atmosphere.

2 Developing and strengthening our infrastructure and operations' resilience to the effects of change.

Each initiative reflects our vision to transform our routes towards a more sustainable future, where mobility and environmental responsibility go hand in hand. In doing so, we reaffirm our commitment to reducing emissions from our operations and fostering a culture of adaptation and resilience. We achieve this through climate vulnerability assessments that provide our Business Units with the necessary tools and knowledge to analyse the physical and transitional risks associated with climate change.

MITIGATION STRATEGY

As part of our mitigation strategy, in 2020 we consolidated the mitigation models of each of our operational Business Units. These models serve as the foundation for planning and implementing actions to reduce emissions in our operations. In this way, we identify, analyse and prioritise mitigation measures that generate the greatest reduction and operational efficiencies.



This year, our emission mitigation efforts focused on reducing fuel consumption by upgrading our fleet with hybrid and electric vehicles. We are also promoting energy efficiency by integrating optimised systems and utilising renewable energy sources, thereby reinforcing our commitment to sustainability.

We are committed to gradually and continuously reducing our greenhouse gas emissions in line with the reduction targets set for 2030 and 2050. We are working together in each of our Business Units to progressively reduce our emissions by 2030.

42% Global Reduction Target by 2030 and Net Zero by 2050 for our Scope 1 and 2 GHG emissions.

We currently measure our carbon footprint using international protocols, such as the GHG Protocol and ISO 14064-1:2018. We continuously measure our Scope 1 and 2 emissions and monitor Scope 3 emissions for the most significant sources in our operation. This includes emissions from our customers' vehicles, consumption of materials for maintenance and operation, and the generation and disposal of waste.

As part of our ongoing efforts, we want to acknowledge the exceptional work of our Autopista del Norte (AUNOR) and Autopista Río Magdalena (ARM) Business Units. They've successfully achieved the ISO 14064-1:2018 certification for their emissions measurement.



SCOPE 1 AND 2 GREENHOUSE GAS EMISSIONS

During 2024, we reinforced our commitment to transform routes and connect with our environment by reducing our Scope 1 and 2 emissions by 10% compared to the previous year. This progress brings us closer to our goal of reducing our emissions by 42% by 2030. Since 2019, we have achieved a cumulative reduction of 33%, mainly stemming from our Scope 2 emission reductions.

In 2024, we solidified our mitigation strategy across all Business Units, driving the implementation of the mitigation measures planned by each one.

Scope 1

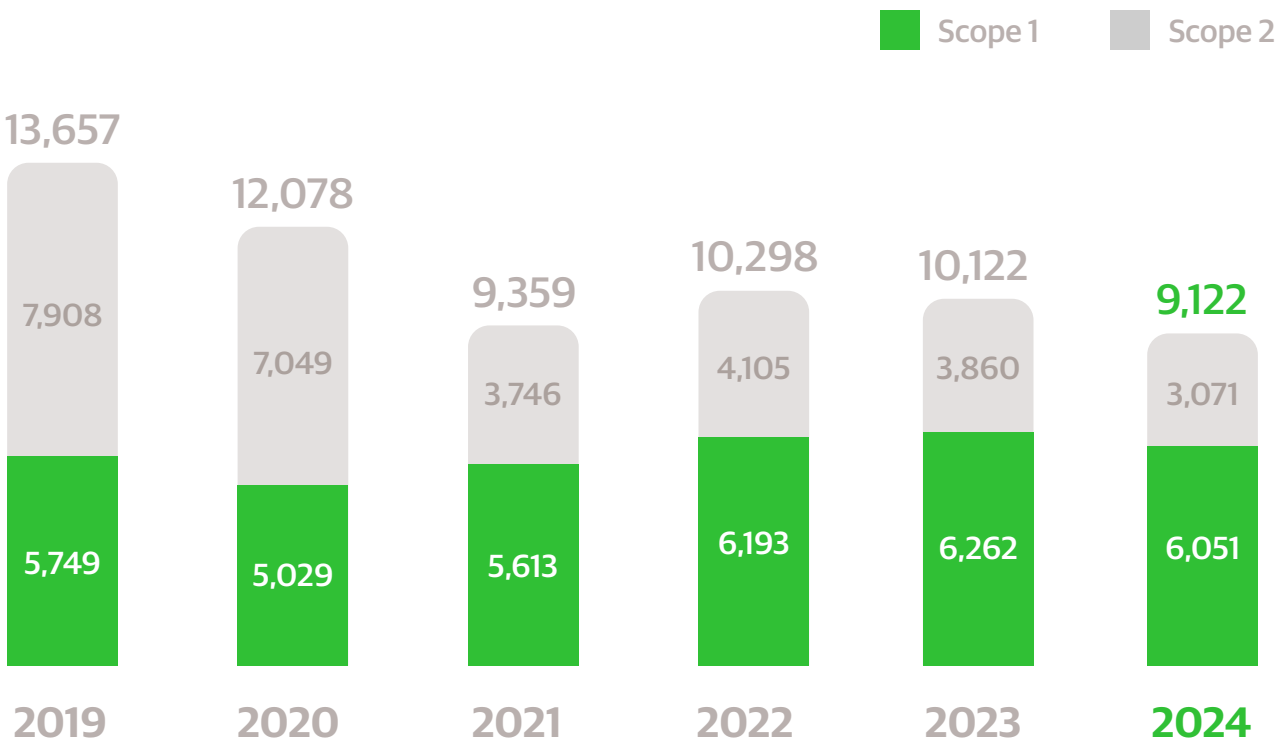
- We implemented energy efficiency initiatives through technoeconomic driving training, which allowed us to raise awareness among personnel with assigned vehicles about best driving practices that increase fuel consumption efficiency.
- We installed catalytic converters on cranes and fixed equipment at our marine terminals (TCT and TMS) to reduce emissions.

Scope 2

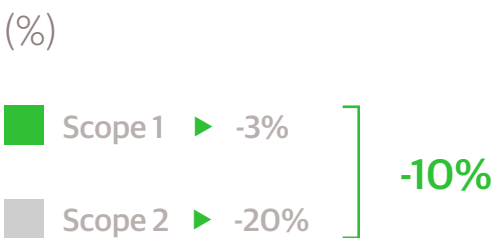
- We installed photovoltaic systems in A35, AP, CEM, NP and PI.
- We made significant progress in the supply of renewable energy, mainly in TCT.

Scope 1 and 2 GHG Emissions

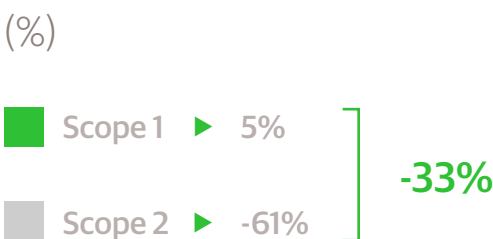
(tCO₂e)



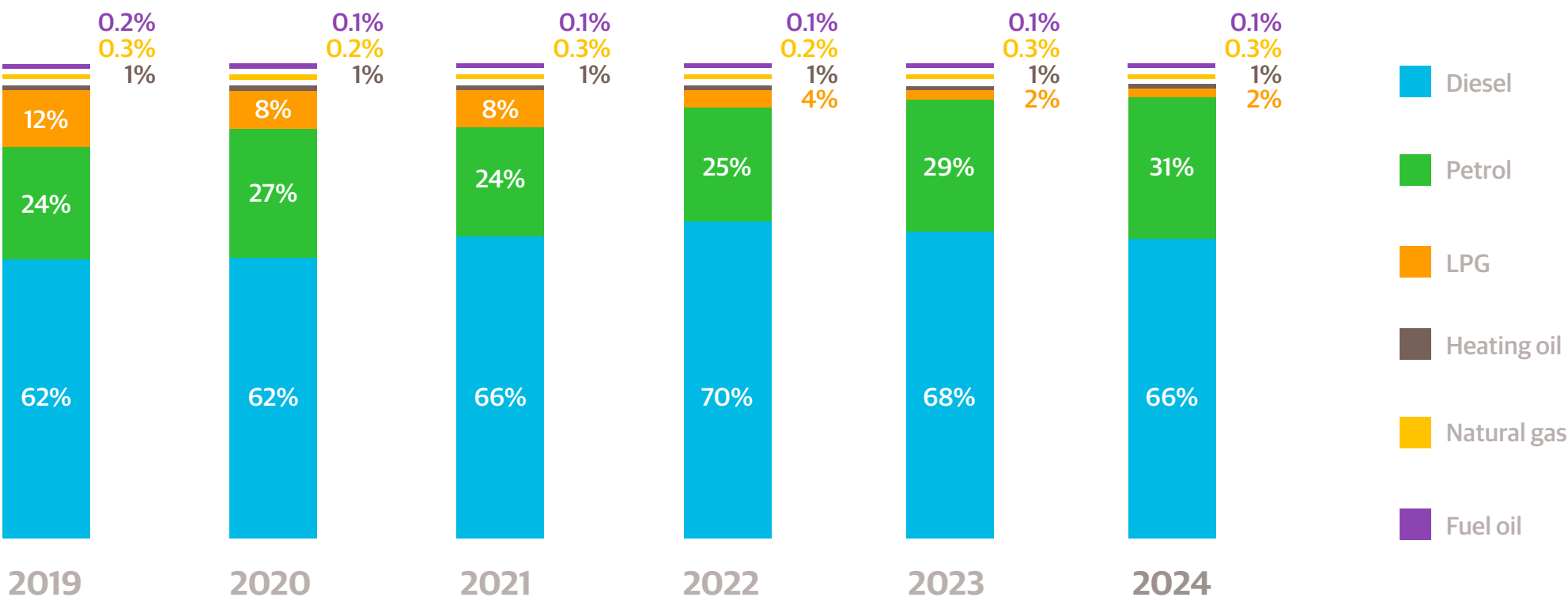
Variation 2024 vs. 2023



Variation 2024 vs. 2019



Contribution to scope 1 emissions by fuel type

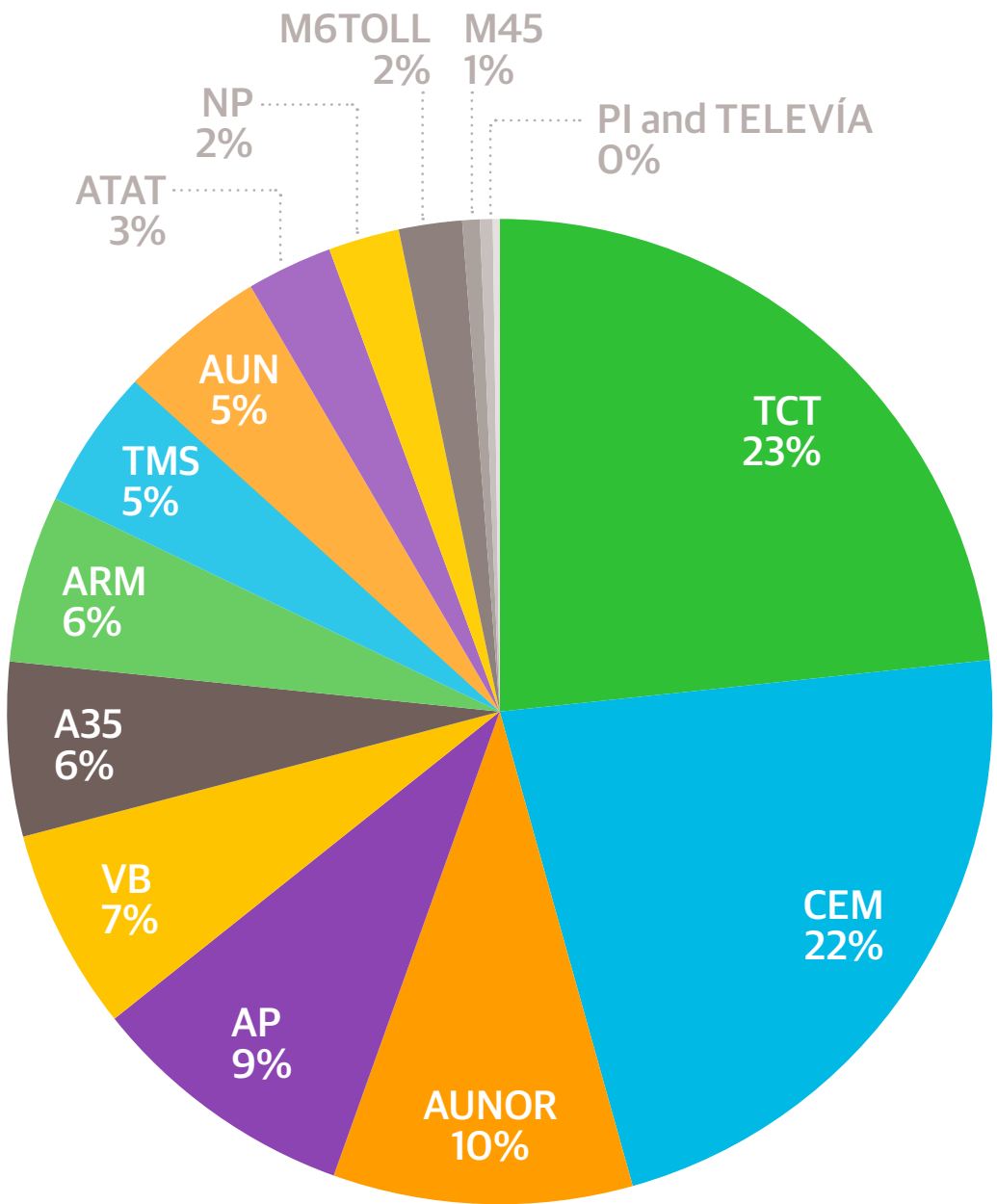




Scope 1 and 2 GHG Emissions by Business Unit

Business Unit	Scope 1 emissions (tCO ₂ e)	Scope 2 emissions (tCO ₂ e)	Total Scope 1 and 2 emissions (tCO ₂ e)
A35	518	3	521
AP	513	292	804
ARM	377	123	500
AT-AT	246	11	257
AUN	210	197	407
AUNOR	791	105	896
CEM	1,289	748	2,036
M45	52	0	52
M6TOLL	189	0	189
NP	126	86	212
PI	34	4	38
TCT	1,026	1,102	2,128
TELEVÍA	17	4	21
TMS	456	0	456
VB	209	395	605
TOTAL	6,051	3,071	9,122

Share of Scope 1 and 2 GHG Emissions by Business Unit in 2024





SCOPE 3 GHG EMISSIONS¹⁸

As part of this year’s efforts, we have strengthened our Scope 3 emissions calculation methodology, which includes the emissions generated by our customers, the materials we consume, and the waste we generate. In 2024, we generated a total of 6,357,385 tCO₂e, representing an increase of 4% over last year, mainly due to the increase in traffic from our customers.

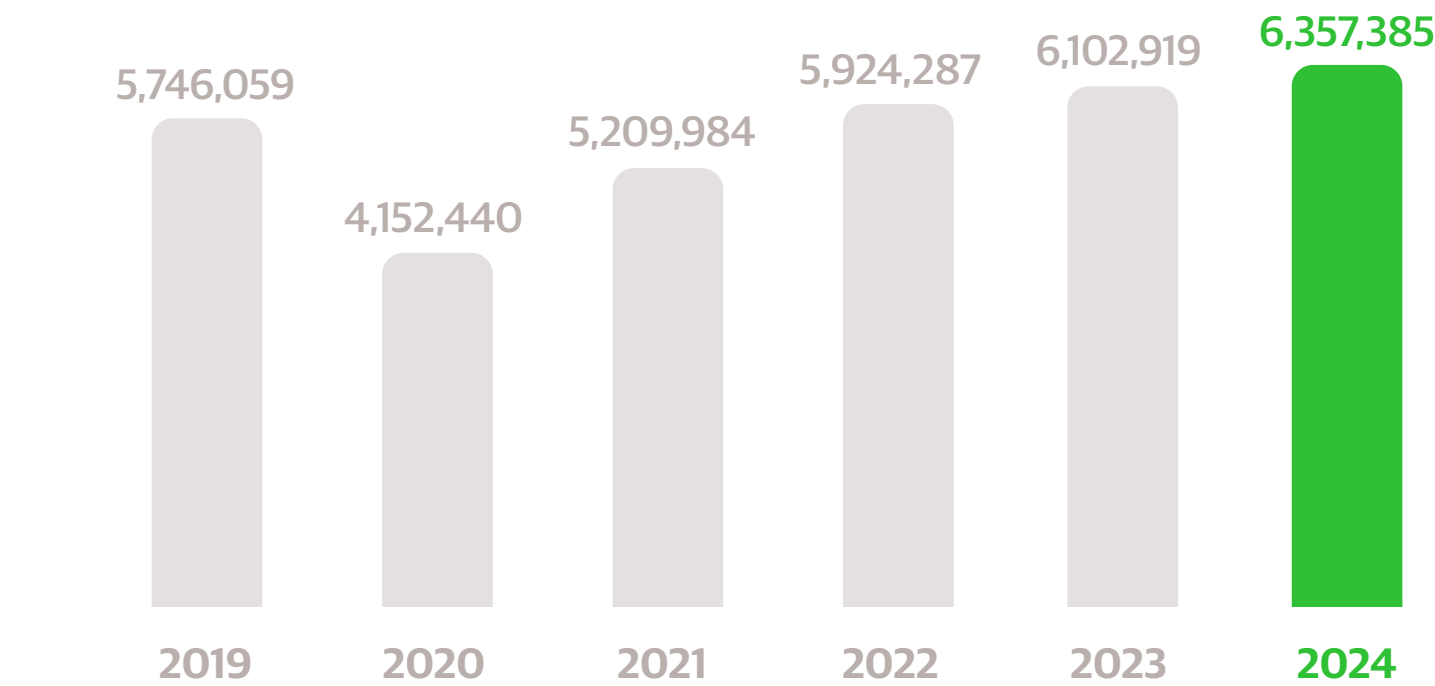
Scope 3 Emissions

(tCO₂e)

Emission source	2019	2020	2021	2022	2023	2024	Variation 2024 vs. 2023 (%)
Customers	5,711,305	4,151,534	5,199,886	5,920,938	6,099,806	6,354,665	4%
Materials	34,705	799	9,477	2,815	2,904	2,328	-20%
Waste	49	107	621	534	209	392	88%
TOTAL	5,746,058	4,152,440	5,209,984	5,924,286	6,102,919	6,357,385	4%

Scope 3 Emissions

(tCO₂e)



¹⁸ During 2024, a revision of the Scope 3 methodology was made to re-express the emissions from the fuel consumption of our highway customers. The emission sources considered in the calculation of Scope 3 emissions are the following:

- Scope 3 emissions from fuel consumption by highway travellers are calculated based on the kilometres travelled by customers.
- Scope 3 emissions resulting from the consumption of materials: oils and fats, bitumens, fertilisers, metals, paints, bituminous or asphalt mixtures (procured directly from suppliers), salt, paper, and cardboard.
- Scope 3 emissions resulting from waste generation: scrap metal, wood, electronic waste, inorganic waste, non-hazardous waste from road maintenance, organic waste, plastics, biological and infectious waste, contaminated absorbents, oils and greases, oil filters, lamps, batteries, metal waste and plastics



Scope 3 Emissions

(tCO₂e)

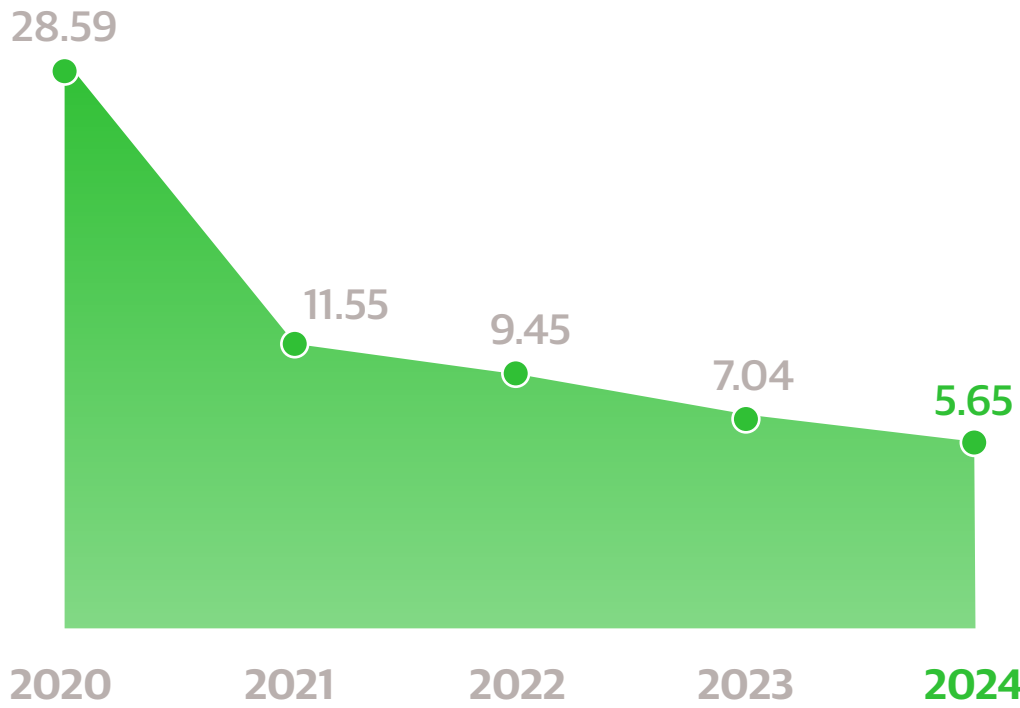
Country	Business Unit	2019	2020	2021	2022	2023	2024	Variation
Chile	NP	56,939	47,996	71,282	67,224	62,837	65,356	4%
Colombia	ARM	62,566	52,484	70,263	112,767	158,659	152,096	-4%
Spain	M45	398,781	293,538	359,159	385,343	384,488	406,696	6%
	TCT	23	36	66	47	37	9	-76%
	TMS	5	12	4	31	10	10	0%
Italy	A35	701,126	490,280	650,475	735,147	816,918	854,123	5%
Mexico	AT-AT	407	0	2	2	2	11	450%
	AUN	296,413	140,018	177,110	242,105	279,666	294,710	5%
	CEM	1,423,523	1,100,550	1,251,979	1,387,004	1,462,378	1,541,216	5%
	AP	573,178	468,955	528,596	575,872	591,169	650,362	10%
	TELEVÍA	0	0	0	0	0	2	0%
	VB	370,156	186,925	245,880	327,169	361,245	378,418	5%
Peru	AUNOR	1,048,621	937,682	1,230,199	1,253,928	1,122,511	1,203,899	7%
United Kingdom	M6toll	814,320	433,963	624,970	837,647	862,996	810,477	-6%
TOTAL		5,746,058	4,152,439	5,209,985	5,924,286	6,102,916	6,357,385	4%

EMISSION INTENSITY

Starting in 2024, we began monitoring the emission intensity of each Business Unit, allowing us to identify trends and apply best practices tailored to their operation level. This analysis drives the consolidation of continuous improvement strategies, fostering a positive transformation by reducing emissions without compromising operational efficiency and maintaining our alignment with the organisation's economic expectations.

Intensity of direct emissions by total revenue

(tCO₂e/M€)





ADAPTATION AND RESILIENCE STRATEGY

At ALEATICA, we seek to embrace a robust climate change adaptation and resilience strategy. We rely on a proactive approach that enables us to anticipate and address the challenges posed by extreme weather events and shifting climate patterns. We have developed a strategy for adapting to and building resilience in the face of climate change, which is structured around three fundamental pillars that guide our operations:

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

During 2024, the main incidents in the Mexican and Spanish markets were linked to natural disasters. In Mexico, the floods in the Chalco area of the State of Mexico impacted several communities, while in Spain, several towns in Valencia were affected by the upper-tropospheric cut-off low environmental disaster, also known as DANA (Depresión Aislada en Niveles Altos). In both instances, we promptly responded with donations and volunteers, providing assistance to the affected communities.

PROGRESS IN THE ADAPTATION AND RESILIENCE STRATEGY ACROSS BUSINESS UNITS

In 2024, we continued to strengthen awareness and training of sustainability officers and those in key management roles regarding climate change adaptation. Our aim is to lay the foundations for Business Units to develop the capacity and knowledge to identify, analyse and manage the physical and transitional risks associated with climate change. Through this preparation, we drive the implementation of strategic measures to effectively prevent, mitigate and address these challenges. This project is being developed in several stages, each designed to consolidate a holistic and resilient approach:



RISK MANAGEMENT AND DISASTER RECOVERY

Strengthening the Business Units' ability to respond and adapt to climate risks.



CAPACITY BUILDING AND CLIMATE AWARENESS

Reducing gaps in adaptive capacity for climate action.



LOCAL AND REGIONAL RESILIENCE

Strengthening the resilience of the socio-environmental systems they operate in by fostering robust collaborative platforms across multiple multi-stakeholder networks.

ADAPTATION MANAGEMENT SYSTEM

Adopt an adaptive management approach to incorporate new knowledge and learning for climate action.



We also conducted a climate risk and vulnerability analysis using the S&P Global standard, which proved valuable in identifying the primary transitional risks in the regions where ALEATICA operates. Based on this analysis, we will implement adaptive measures to boost the climate resilience of each Business Unit.

TRANSITIONAL RISKS

- 1

Political Risks

Increases in carbon prices and taxes in the regions where we operate.
- 2

Market Risks

Impacts to our supply chain resulting from political changes and carbon taxes imposed on certain sectors that are more susceptible to these types of policies.
- 3

Reputational Risks

Reputational implications of not achieving the Mitigation Strategy objectives.



PHYSICAL RISKS

Physical Risks		Region / Type of Business			
Type of Risk	Description	Europe	Mexico	South America	Ports
Coastal floods	Impacts of coastal flooding caused by rising sea levels.			X	X
River floods	Flooding in nearby bodies of water that may affect the operation of motorways.	X	X	X	
Rain floods	Increased intensity and frequency of torrential rains along and below the roadway.	X	X	X	
Extreme temperatures	Increased intensity of heat waves, especially in the peak heat months, can impact motorways.	X		X	X
Storms and weather phenomena	Category 3+ storms and extreme weather events that impact the safety of our Business Units' customers.			X	X
Landslides	Landslides and collapses in mountainous areas surrounding motorways can significantly impact the operation, safety, and integrity of road infrastructure.		X	X	
Forest fires	Extreme temperatures, combined with the direction of the wind, can ignite a fire in vegetation or crops near motorways.		X	X	
Water stress	Lack of sufficient water availability to cover the needs related to road infrastructure and its surroundings.		X	X	
Droughts	Lack of rainfall for extended periods could exacerbate the risks of forest fires and water stress in the region.	X	X		



NATURAL RESOURCES CONSUMPTION

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

ENERGY CONSUMPTION AND EFFICIENCY

At ALEATICA, we are aware of the importance of prioritising energy efficiency and the transition to clean and renewable energy sources. Adopting practices that reduce energy consumption and promote the use of renewable sources contributes to combating climate change and, at the same time, offers economic advantages by reducing long-term operating costs and increasing profitability. This strategy helps us shift towards a more environmentally responsible model by integrating this approach into every process. This ensures that our current actions promote the well-being of future generations.



Supervía Poniente, Mexico.

Energy Consumption by Source¹⁹

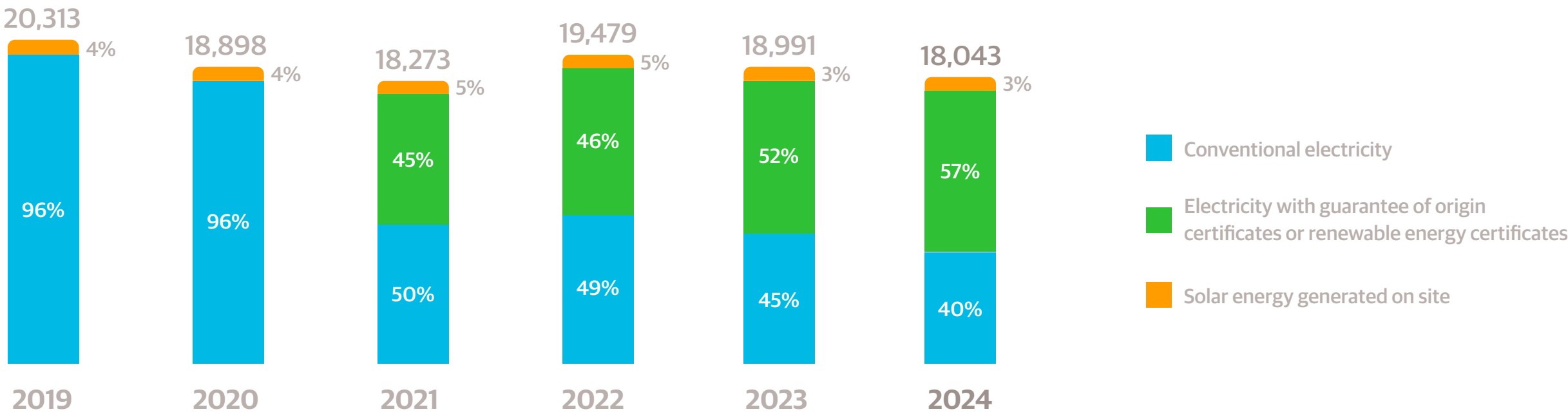
(MWh)

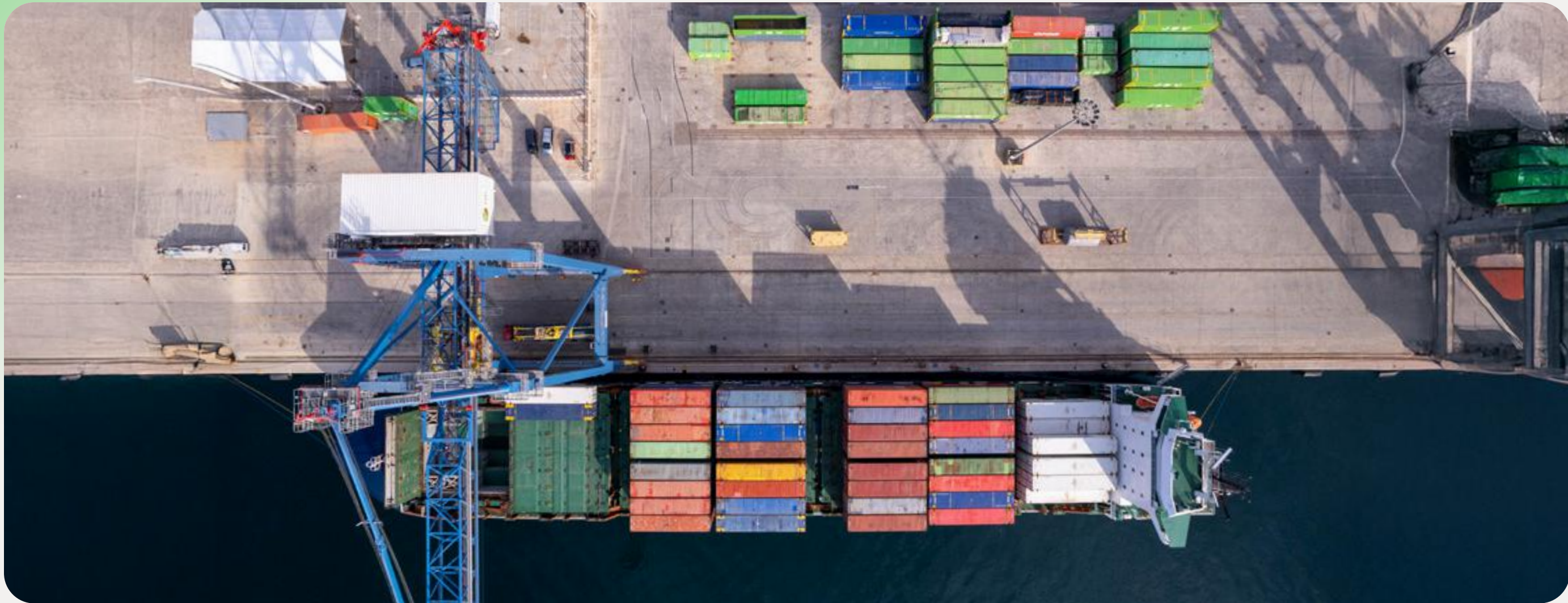
Energy Consumption	2019	2020	2021	2022	2023	2024	Variation 2024 vs. 2023 (%)
Conventional electricity consumption	19,561	18,065	9,136	9,616	8,580	7,195	-16%
Consumption of electricity with guarantee of origin certificates or renewable energy certificates			8,207	8,863	9,827	10,224	4%
Consumption of solar energy generated in our own facilities	752	833	930	1,000	584	624	7%
TOTAL	20,314	18,898	18,273	19,478	18,991	18,044	-5%

¹⁹ Adjustments were made in fuel and electricity consumption. Consumption data were reviewed. Conventional: 45 MWh by ARM and Solar +9 MWh by AP.

Energy Consumption by Source

(MWh and %)





Terminales Marítimas del Sureste, Spain.

During 2024, at ALEATICA we implemented specific measures to reduce energy consumption in our Business Units, with a particular focus on areas that experienced an increase in 2023. We conducted a feasibility analysis for the implementation of energy efficiency projects at M6toll and TMS Alicante, reinforcing our commitment to sustainability.

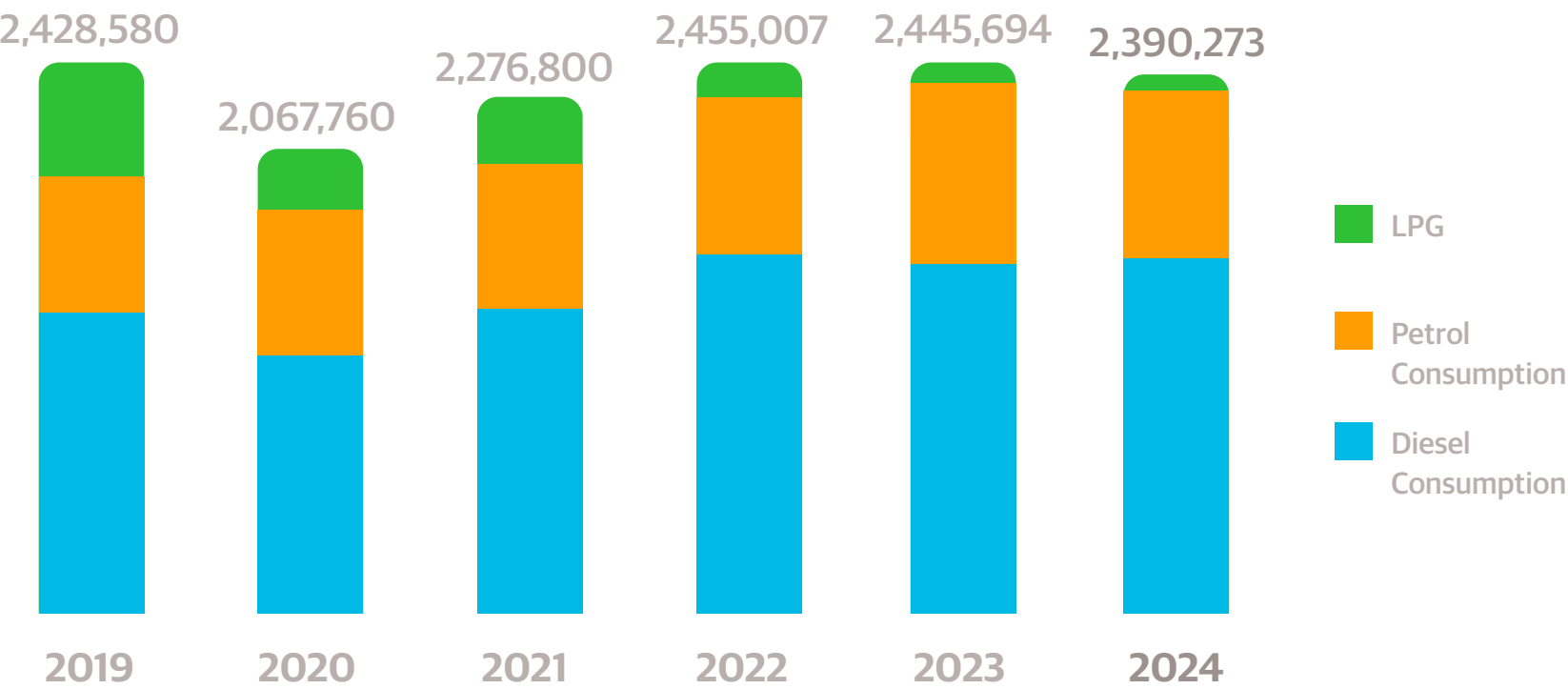
Additionally, at Autopista Urbana Norte (AUN) and Viaducto Bicentenario (VB), we launched a technical-economic driving course, educating staff with assigned vehicles on best practices for more efficient, safer, and environmentally friendly driving. These actions not only contributed to fuel savings but also enhanced overall fuel efficiency. We have also installed photovoltaic systems and implemented a comprehensive energy efficiency and training project in ports, focusing on proper fuel management and consumption. This effort reinforces our commitment to transitioning towards more sustainable operations.

Fuel Consumption by type²⁰

(litres)

Energy Consumption	2019	2020	2021	2022	2023	2024	Variation 2024 vs. 2023 (%)
Diesel Consumption	1,335,251	1,180,354	1,390,401	1,615,935	1,570,410	1,571,434	0%
Petrol Consumption	619,363	611,073	599,181	671,807	776,133	750,632	-3%
LPG Consumption	473,966	276,333	287,218	167,265	99,151	68,207	-31%
TOTAL	2,428,580	2,067,760	2,276,800	2,455,007	2,445,694	2,390,273	-2%
Natural gas or town gas consumption (m³)	5,864	4,761	5,912	6,338	7,357	6,778	-8%

²⁰ Adjustments were made in fuel consumption: Diesel = ARM: -8,019 litres, AP: +11,902 litres. Petrol = ARM: -7,135 litres, AP: -10,298 litres.





TRANSITION TO CLEAN AND RENEWABLE ENERGY

As we transition to renewable and clean energy, the TCT Business Unit in Spain joined the ranks of certified renewable electricity consumers during 2024.

We continued to install photovoltaic panels and photovoltaic stations in the A35 Brebemi, Viaducto Bicentenario (VB), Autopista Urbana Norte (AUN), Amozoc-Perote (AP) and Circuito Exterior Mexiquense (CEM) Business Units. We also have plans to implement renewable energy consumption measures in the Atizapán-Atlacomulco (AT-AT), Puente Industrial (PI) and A35 Brebemi Business Units by 2025.

624 MWH

of solar energy generated in 2024.

+7%

increase in our solar energy generation over last year.

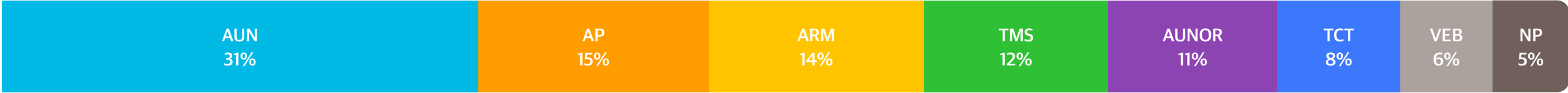
Energy Consumption in 2024

(kWh)

Country	Business Unit	2019	2020	2021	2022	2023	2024 ²¹	Variation 2024 vs. 2023 (%)
Chile	NP	1,987	1,988	2,622	1,616	1,818	30,303	1567%
Colombia	ARM				174,620	43,201	86,063	99%
Spain	TCT		8,450	111,446	146,435	67,260	46,866	-30%
	TMS	99,764	175,502	144,136	154,740	145,294	74,590	-49%
Mexico	AUN	245,488	219,858	245,636	287,999	175,514	191,268	9%
	CEM	64,298	41,624	65,499	59,337	9,920	0	-100%
	AP	18,443	18,443	49,172	92,506	111,096	94,569	-15%
	VB	322,352	367,443	310,932	82,352	25,000	34,720	39%
Peru	AUNOR		80	275	275	5,362	65,824	1128%
TOTAL		752,332	833,388	929,718	999,880	584,466	624,203	7%

²¹ During the 2024 review, a 9,258 kWh difference was reported in AP.

Share of solar energy generation by Business Unit in 2024





SUSTAINABLE MOBILITY

By innovating and optimising our operations, we aim to reduce our environmental impacts, improve connectivity, and deliver a more agile experience for our customers. **Our strategy is built on three key pillars:**

Incorporating advanced technologies

Promoting clean transport

Modernising infrastructure

These pillars underscore our commitment to developing solutions that transform mobility and generate a positive impact on society.

Concept	2021	2022	2023	2024	Variation 2024 vs. 2023 (%)
TeleVía EcoTags installed	711	796	1,214	2,020	66%
Crossings/Discounted trips (AUN, SVP, and AUSUR)	163,497	218,820	309,023	444,091	44%
% Discounted trips (AUN, SVP and AUSUR)	47%	46%	52%	52%	0%
Discount granted to TeleVía EcoTags	€63,465	€108,596	€169,624	€177,168	4%
Tonnes of CO ₂ e avoided	30.44	49.92	75.8	106.62	41%



WASTE

Currently, proper waste management has become a key issue for organisations committed to environmental sustainability. The transition towards a model where resources are used efficiently and waste generation is minimised is crucial to addressing the environmental and social challenges associated with its management.

At ALEATICA, our efforts focus on the progressive integration of circular economy principles into waste management within our organisation. We recognise the importance of adopting practices that promote waste reduction, reuse, recycling, and recovery, thereby contributing to the conservation of natural resources, climate change mitigation, and creating more sustainable environment.

NON-HAZARDOUS WASTE

Non-hazardous waste refers to waste that does not pose significant risks to human health or the environment, both in its handling and final disposal. This type of waste may include materials such as paper, cardboard, plastic, glass, metals, food scraps, and organic matter in general.

Although non-hazardous waste can be managed conventionally, it is essential to apply proper waste management practices to minimise environmental impact and maximise resource recovery.

Non-hazardous waste generated and recovered

(tonne)

Type of non-hazardous waste	Generated	Recovered	Recovery rate
End-of-life tyres (ELTs)	21.11	4.93	23%
Scrap metal waste	158.14	143.44	91%
Wood waste	6.44	6.10	95%
Electronic waste	15.70	15.46	98%
Organic waste	35.79	10.20	28%
Plastic waste	25.52	23.85	93%
Paper, cardboard (office use or packaging)	28.59	24.26	85%
Inorganic waste (urban or similar to urban)	715.90	0.00	0%
Non-hazardous waste from road maintenance (gravel, demolition, soil, stones, etc.)	6,090.40	0.00	0%
TOTAL	7,097.59	228.24	3%

Percentage of non-hazardous waste generated in 2024





WASTE RECOVERY

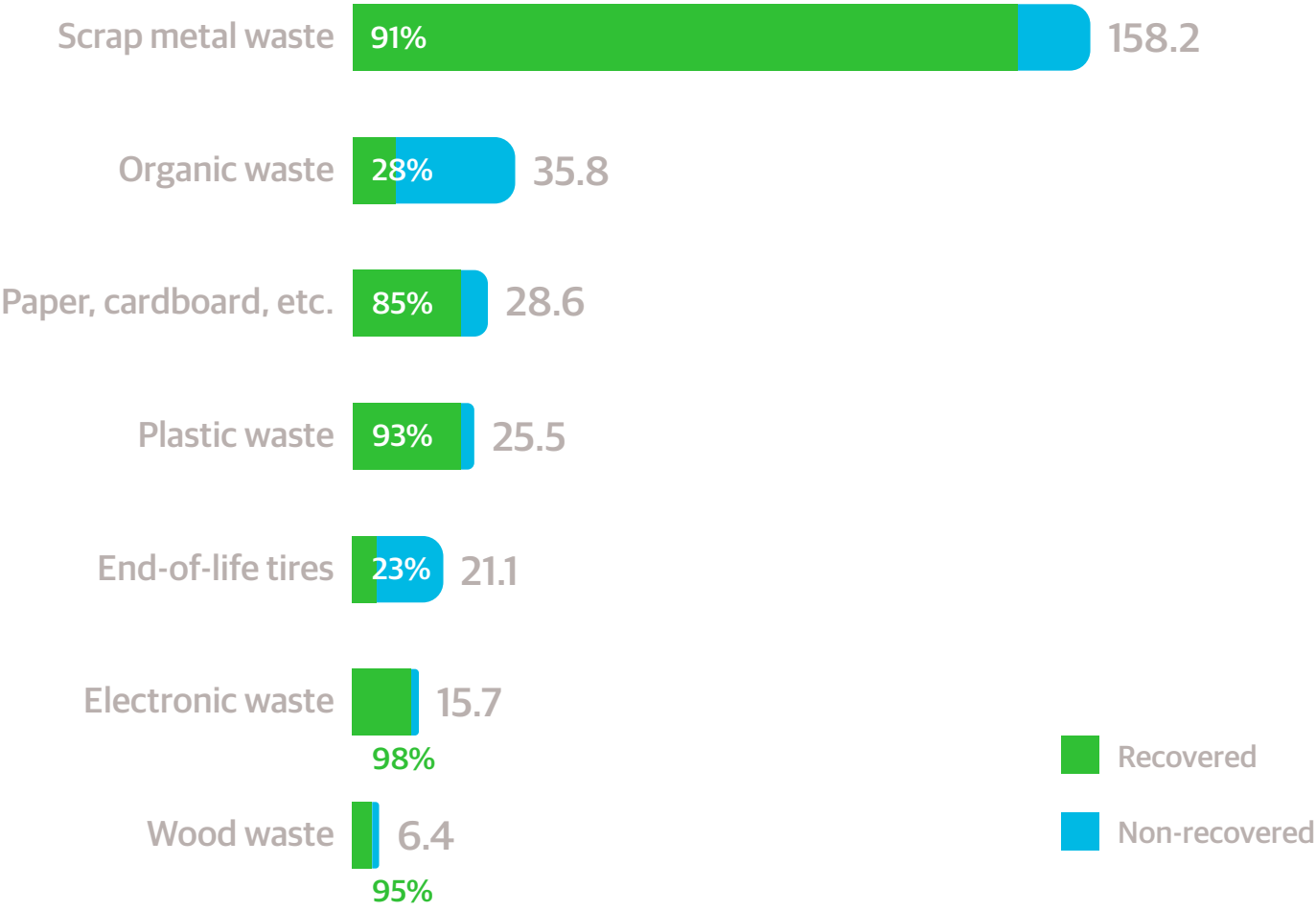
At ALEATICA, proper waste management in operations is essential. In our commitment to implementing outstanding responsible environmental practices, our Business Units have integrated key individual actions in waste management:

- **Circular economy programme:** Raising awareness and training employees to reduce total waste generation and encourage waste separation.
- **Best waste recovery practices:** Initiative that promotes waste reuse and prevents it from ending up in landfill.
- **Strategic partnerships:** Collaboration with partner entities for waste reuse, recycling, or recovery.

Our dedication to responsibly managing waste and adopting sustainable practices across all our activities is reflected in the actions we have undertaken. At present, we are focusing our efforts on identifying best practices for waste reduction and recovery while minimising the impact of unavoidable waste generation. Our commitment drives us to continuously improve and implement innovative solutions that contribute to environmental protection and the construction of a more sustainable future for coming generations.

Waste recovery rates by type 2024

(tonne)





HAZARDOUS WASTE

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

At ALEATICA, we have implemented a rigorous management system for hazardous waste generated in our operations. This type of waste requires proper handling and is regulated by specific environmental and safety standards to minimise associated risks. Due to the nature of transport, maintenance, and construction processes in our Business Units, we generate a significant amount of hazardous waste. In line with our environmental commitment, we aim to promote ethical environmental management practices.



Hazardous waste generated in 2024

(tonne)

Type of hazardous waste	2019	2020	2021	2022	2023	2024 ²²	Variation 2024 vs. 2023 (%)
Biological-infectious waste (BI)	0.00	0.07	0.09	0.16	0.17	0.35	106%
Contaminated absorbent waste (rags, sepiolite)	6.38	4.39	9.89	3.13	3.29	6.27	91%
Oil and grease waste	8.37	5.21	6.80	14.28	6.58	6.79	3%
Oil filter waste	1.29	0.72	0.89	1.16	0.83	0.71	-14%
Lamps/fluorescent lamps waste	0.12	0.14	0.32	0.12	0.34	0.14	-59%
Battery waste	1.88	1.50	2.79	2.49	3.00	3.10	3%
Contaminated metal waste (including packaging)	0.75	0.48	0.61	1.54	2.25	1.02	-55%
Contaminated plastic waste (including packaging)	4.41	2.19	1.07	3.02	0.76	1.40	84%
TOTAL	23.20	14.70	22.46	25.90	17.22	19.78	15%

²² During 2024, a review of materials, waste, and water data was conducted for all business units, which led to an update of data from previous years.



MATERIALS

GRI 301-1

We are committed to building high-quality and safe road infrastructure, which is why we have integrated principles of rationality and efficiency in material use. At ALEATICA, we use a variety of sustainable and advanced materials for motorway construction and maintenance. These include recycled asphalt, high-strength concrete, and efficient drainage systems. We also focus our efforts on selecting materials that minimise environmental impact, such as those with low carbon content, and on using technologies that promote the durability and safety of infrastructure. Additionally, we continuously innovate in construction waste management, ensuring surplus materials are reused whenever possible, thus contributing to a circular economy.

It is important to highlight various actions that show and promote the efficient use of materials within our Business Units. Some of these practices include:

- **We implement an annual training plan** that promotes a culture of rationality and circular economy in material use among employees.
- **We use recycled asphalt material** in paving works on the A35.

Materials consumed in 2024

(tonne)

Type of material	2019	2020	2021	2022	2023	2024 ²³	Variation 2024 vs. 2023 (%)
Oils and grease	8	6	6	6	7	7	-6%
Bitumens	9	13	28	42	4	24	432%
Fertilisers	2	0	3	0	0	0	-100%
Metals (barriers, rails, containers)	8,020	194	1,236	258	149	136	-9%
Bituminous or asphalt mixtures, purchased directly from suppliers	3,829	516	39,339	5,559	7,304	2,647	-64%
Paints or primers	285	104	556	143	612	177	-71%
Salt	3	2	784	409	524	444	-15%
TOTAL	12,157	835	41,952	6,417	8,601	3,435	-60%

²³ During 2024, a review of materials, waste, and water data was conducted for all business units, which led to an update of data from previous years.

Distribution of materials consumed in 2024



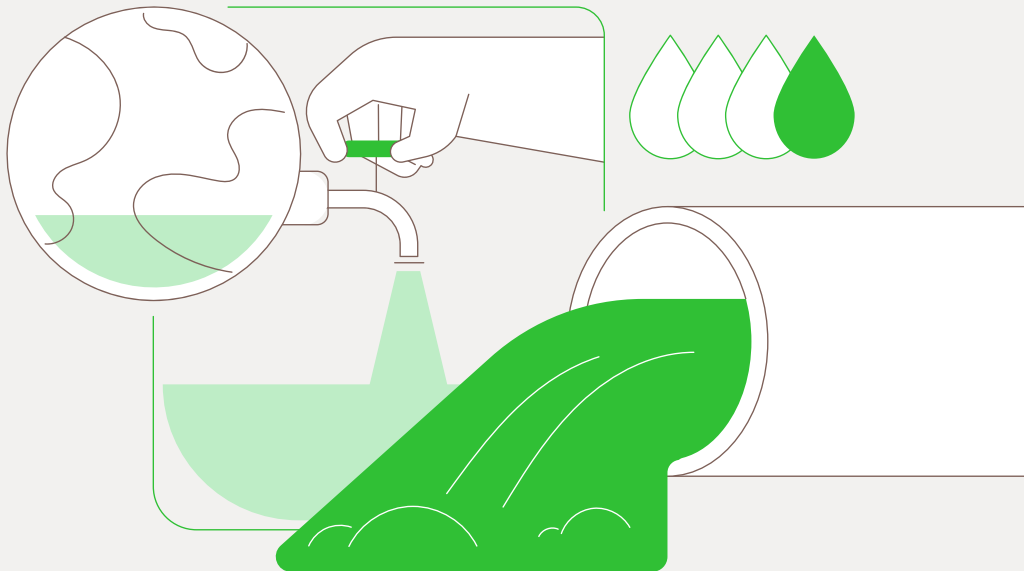


WATER CONSUMPTION

ESRS E1, GRI 303

We recognise the importance of responsible water use and the protection of water resources, given their scarcity and our commitment to preserving natural resources. Water is an essential resource for our operations; therefore, adopting practices that promote its rational use, minimising waste and optimising its utilisation is a crucial aspect to ensuring our business sustainability.

The conscious and responsible use of this resource, as well as the proper management of wastewater discharges that we generate, is of utmost importance to us. As part of our ongoing commitment to sustainability, we focus on the progressive and effective integration of strategies that foster the aforementioned aspects as an integral part of our environmental management practices. Amongst these measures, this year we completed the installation of three rainwater harvesting systems for self-consumption in the offices of our Autopista Urbana Norte (AUN) and Viaducto Bicentenario (VB) Business Units.



Water Consumption in 2024

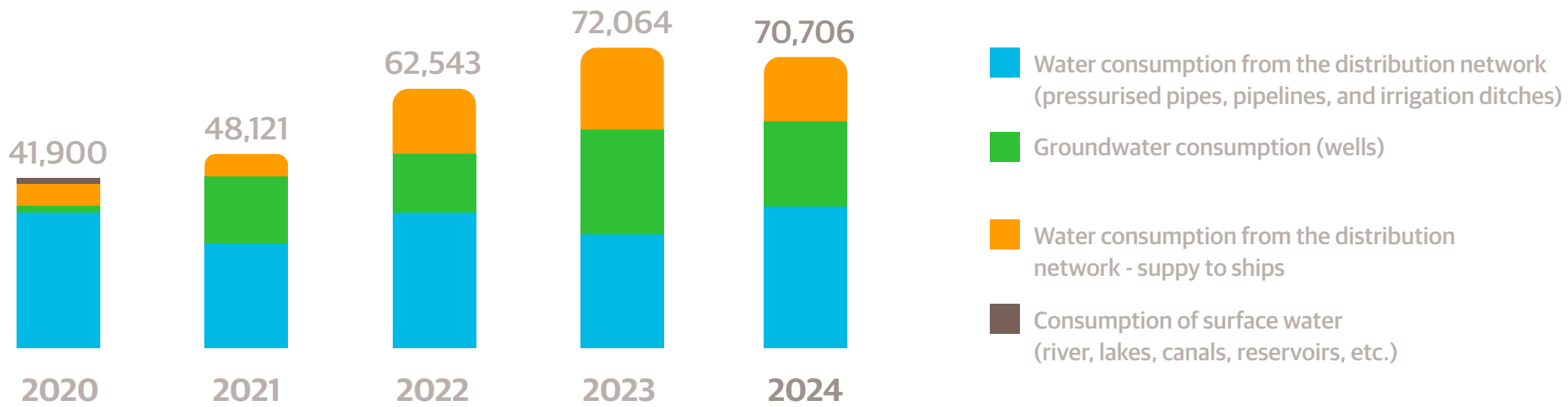
(m³)

Water consumption source	2020	2021	2022	2023	2024 ²⁴	Variation 2024 vs. 2023 (%)
Water consumption from the distribution network - supply to ships	6,374	5,832	14,715	18,261	16,796	-8%
Water consumption from the distribution network (pressurised pipes, pipelines, and irrigation ditches)	33,039	26,415	32,786	27,682	34,572	25%
Groundwater consumption (wells)	1,322	15,592	15,027	26,090	19,077	-27%
Consumption of surface water (rivers, lakes, canals, reservoirs, etc.)	1,165	282	15	31	216	597%
Captured rainwater consumption	0	0	0	0	45	N/D
TOTAL	41,900	48,121	62,543	72,064	70,706	-2%

²⁴ During 2024, a review of materials, waste, and water data was conducted for all business units, which led to an update of data from previous years.

Water consumption by source

(m³)





WATER DISCHARGE

Similarly, it is important to recognise the efforts we have made in our Business Units to prevent contaminated water from vehicle oils circulating on our roads from being discharged directly into public drainage systems. Such prevention is achieved through constant monitoring and the implementation of procedures to retain and capture oils and greases so they can be properly disposed of as waste.

This year, we strengthened our measurement system, which has allowed for improved water resource management. In particular, we observed a 69% reduction in wastewater discharges from mobile toilets and septic tanks, as well as a 5% reduction in treated water discharges from our Wastewater Treatment Plants (WWTPs). These data reflect the responsibility and efficiency of our water treatment process.

Water Discharge in 2024

(m³)

Discharged water	2022	2023	2024 ²⁵	Variation 2024 vs. 2023 (%)
Discharge of wastewater from mobile toilets / septic tanks	14,242	88,205	27,252	-69%
Discharges of treated water from WWTPs	9,653	7,399	7,027	-5%
TOTAL	23,895	95,604	34,279	-74%

²⁵ During 2024, a review of materials, waste, and water data was conducted for all business units, which led to an update of data from previous years.



ECOSYSTEMS AND BIODIVERSITY

GRI 3-3, 304-2, 304-3
ESRS E4

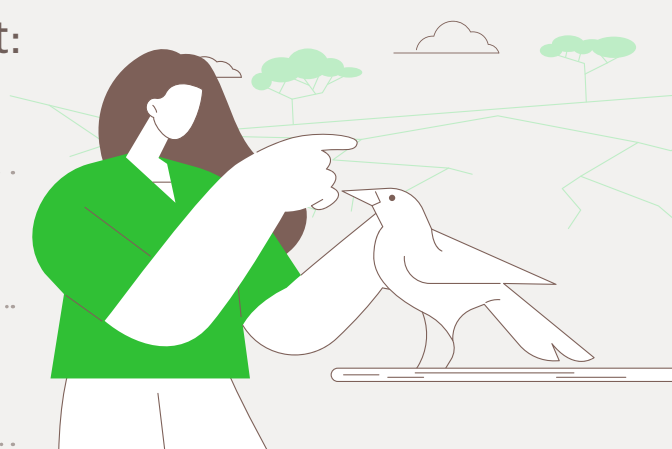
We recognise the importance of preserving ecosystems and biodiversity for our resilience and operational continuity. For this reason, we have committed to protecting and conserving these environmental services, guided and aligned with compliance with applicable laws.

All our Business Units have analyses of compliance with applicable local regulations; however, we aim to go further by integrating nature into our strategic decision-making. This has led us to develop a work roadmap aligned with the Taskforce on Nature-related Financial Disclosures (TNFD) framework for managing nature-related risks.

BIODIVERSITY IMPACT ASSESSMENT

Stages for biodiversity impact assessment:

- 1 Biodiversity diagnosis
- 2 Impact management plan
- 3 Implementation





The first stage, the diagnosis, is essential for ensuring responsible environmental management, as it provides a detailed understanding of ecosystems and species present in our areas of influence. This allows us to design conservation strategies adapted to the specific context of each Business Units. In this way, we ensure compliance with environmental and regulatory standards, actively contributing to the protection and preservation of biodiversity and ecosystems in the areas where we operate.

In 2024, we carried out the biodiversity diagnosis for our Business Units Atizapán-Atacomulco (AT-AT). Meanwhile, in Amozoc-Perote (AP), Autopista Río Magdalena (ARM), and Puente Industrial (PI), we are already in the impact management and implementation phase of our biodiversity plans. Progressively, these diagnoses will be available for the rest of our Business Units.

From the diagnosis carried out at AT-AT, we generated several recommendations focused on integrating wildlife crossings during the construction phase of the Business.

In AT-AT, we achieved an 80% survival rate for the 94 hectares of reforested areas over the past five years.

This will facilitate connectivity between ecosystems adjacent to the motorway route and enhance ecological connectivity, reducing wildlife collision risks. Likewise, we identified endemic flora species in the region to plan successful reforestation efforts that ensure the survival of the planted individuals.

Specifically, at Autopista Río Magdalena (ARM), we are currently in the second phase of impact management, where we have implemented the App Fauna Vial application. This app allows customers to report wildlife sightings and collision incidents. In 2024, the app had 220 registered customers and recorded 103 reports, including 65 sightings, six injured animals, and 32 animals killed by collisions. The implementation of the application has allowed us to identify the main wildlife collision areas along the route and additional preventive measures. Additionally, we conducted training for employees at the Business Units in basic wildlife care for animals crossing the road or injured by collisions.

In 2024, we achieved positive impacts on ecosystems through actions implemented by our Business Units. Notable initiatives include the insect pollinator conservation project at the "Oasis de la Biodiversidad" of A35 Brebemi, which involved installing two apiaries equipped with sensors to monitor pollinators and their environment.



FUTURE COMMITMENTS

ESRS E1, GRI 303

- **Fostering a culture of sustainability** among our employees and stakeholders.
- **Driving, monitoring, and ensuring the implementation of the Climate Change Mitigation, Adaptation, and Resilience Strategy** across all our Business Units.
- **Operating efficiently** while considering the principles of a circular and low-carbon economy.
- **Using natural resources responsibly** and safeguarding the environment and ecosystems in the regions where we operate.



M45 Euroglosa, Spain.

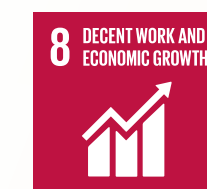
SOCIAL

Transforming routes, transforming lives.



SAFETY FIRST

At ALEATICA, we continue transforming lives by consolidating strategies in workplace safety and health, as well as road safety, while simultaneously promoting a high-performance and sustainability culture across all our operations.





OUR APPROACH AND STRATEGY

At ALEATICA, safety is our priority in all aspects and across all areas of our operations. For this reason, we establish as a primary pillar all activities that, through collective efforts from various functional areas, seek to guarantee safe conditions for all our employees, contractor personnel in work environments, customers using our infrastructure, and surrounding communities. Additionally, we work closely with authorities, regulators, and third parties, such as suppliers of goods and services, to promote and sustain a comprehensive safety culture over time.

Our Integrated **Safety and Health Management System** is structured under the following model, which consists of three key components: Occupational Safety, Road Safety, and the ALEATICA Foundation



SAFETY FIRST MODEL

GRI 403, 416



Labour Safety

- Implementing a **Safety and Health Management System** at ALEATICA across the entire organisation and in each Business Unit, in accordance with ISO 45001 standards for Occupational Health and Safety Management Systems, complemented by ISO 14001 for Environmental Management Systems and ISO 39001 for Road Traffic Safety Management Systems.
- Each Business Unit seeks to achieve comprehensive certification in **ISO 45001, ISO 14001, and ISO 9001 standards**.
- To strengthen and enhance the **Safety Culture**, the goal is to progress through the maturity levels defined by our position on the Bradley™ Curve, aiming to reach the Interdependence phase.



Road Safety

- Advancing towards **Vision Zero** on our motorways, with the commitment to significantly reduce deaths and injuries caused by traffic accidents, aligning ALEATICA's results with the United Nations Second Decade of Action for Road Safety 2021-2030 objectives, which aim for a 50% reduction in fatalities and serious injuries by 2030.
- **ALEATICA's Road Safety Strategy** includes the **Accident Reduction Programme (ARP)** as the executive tool to implement all Road Safety initiatives within operational Business Units. This programme, defined under a Safe System Approach, includes management tools to monitor road accident rates, assess investment progress, and measure results in terms of accident reduction.



- **Safe road infrastructure:** promote projects aimed at improving road infrastructure in urban areas, following the mobility hierarchy and applying key international standards and regulations to minimise infrastructure-related risks on high-performance roads.
- **Safe vehicles:** promote and support best practices and global standards to ensure safer vehicles that help prevent road accidents and protect customers in case of incidents.
- **Safe road use:** inform, raise awareness, educate, and train the population to enhance skills in safe road use. Additionally, we promote respect for traffic regulations to strengthen the Road Safety Movement.



SAFETY FIRST GOVERNANCE

GRI 2-24

From the Executive Management to the operational staff in each Business Unit, we have established communication channels to address strategic safety-related topics and ensure proper monitoring and control. To facilitate the communication of strategies, monitor the performance of initiatives, and enable comprehensive decision-making from the highest levels down to operational teams and vice versa, we have established the following committees:



SAFETY STEERING COMMITTEE

CEO, COO, Safety Management, Communication Management, Sustainability and Customer Service Management, Technical Management, IFM Members (Shareholders), COO of Indiana Toll Road (IFM asset).

Liaison with Committee 3: COO and Safety Management.

- Safety Business Plan.
- Safety Business Plan analysis.
- Safety strategies review.
- Approval of extraordinary measures.
- Approval of Safety-related studies (global/regional macro).
- Unification of criteria among IFM assets.

Semiannual

BUSINESS UNIT HEALTH AND SAFETY COMMITTEE (Committee 2)

Directors and Managers

Liaison with Committee 3: Business Unit Safety Manager.

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

Monthly

HEALTH AND SAFETY COMMITTEE (Committee 3)

COO, Safety Management and Heads, Safety Managers of the Business Units, Business Unit Medical Services Managers.

Liaison with Committee 2: Business Unit Safety Manager.

- Safety issues in the Business Units and throughout the group.
- Compliance with objectives and planning.
- Follow-up on accidents 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.
- Distribute Deontological and Medical and Occupational Medicine Manuals.

Semiannual

EMPLOYEE HEALTH AND SAFETY COMMITTEE / COMMISSION (Committee 1)

Employees

Liaison with Committee 2: Business Unit Safety Manager.

- 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.

Quarterly



SAFETY FIRST GOVERNANCE STRUCTURE

In organisational terms for Safety, under the Operations Directorate are the Safety Director and the Road Safety Director. The Global Safety Director oversees the Regional Safety Management Teams (Occupational Safety).

Regional Safety Management Teams (Occupational Safety):
These teams manage everything related to occupational health and safety, including the Safety Management System, projects and/or initiatives outlined in the Business Plan related to Safety, industrial hygiene studies, hazard identification and risk assessment, as well as contracts linked to Safety, among others.



MAIN RISKS AND IMPACTS RELATED TO SAFETY

- 1 Injuries resulting from workplace accidents involving our employees and contractor employees.
- 2 Fatalities caused by workplace accidents involving our employees and contractor employees.
- 3 Injuries resulting from road accidents involving customers and community members.
- 4 Fatalities caused by road accidents involving customers and community members.

Due to the nature of operations within the Business Units that make up ALEATICA, the safety risks and impacts described above are the most relevant and recurrent within the company's safety management. In similar companies, risks and impacts associated with occupational illnesses in both employees and contractor employees are often highlighted. However, since ALEATICA is a relatively new company that is still in the process of consolidation, these types of issues have not yet arisen.

Our safety strategy and approach, as well as the main activities that demonstrate our safety management, are addressed in the following topics, which will be detailed in this section of the report:

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

 You can view our Safety and Security Policy [here](#)



OCCUPATIONAL SAFETY

GRI 403-1, 403-8
SASB IF-EN-410A.1
ESRS S1-14-86



²⁶ Brownfield: Business Unit in the operational phase (asset exploitation).

To structure and efficiently execute the processes and procedures that ensure the safety and health of our employees and contractor employees in each of our Business Units, we created the ALEATICA Safety Management System (SMS), which is based on the requirements established by ISO 45001 (Occupational Health and Safety Management Systems), ISO 14001 (Environmental Management Systems), and ISO 39001 (Road Traffic Safety Management Systems).

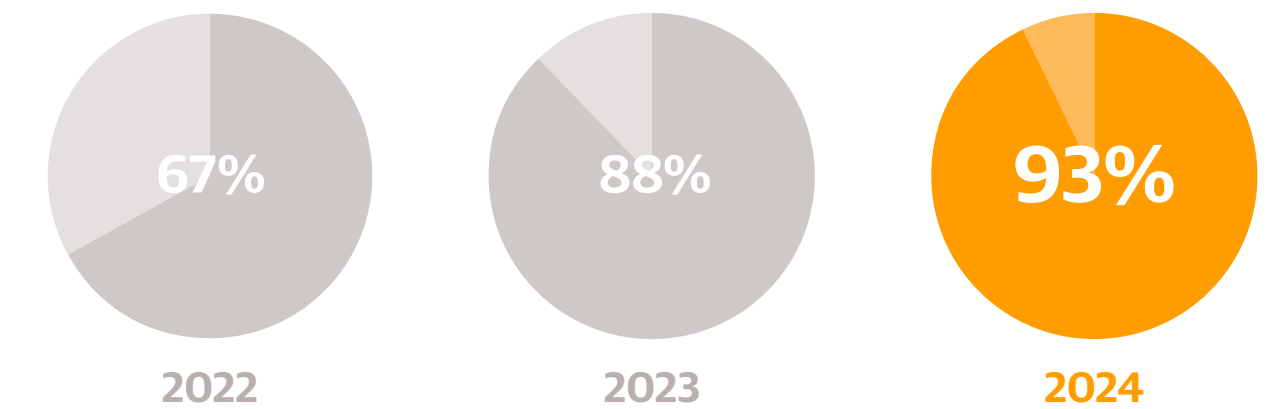
All our employees are covered by the SMS. Additionally, different controls within the system ensure that contractors and third parties, as well as other stakeholders, are also included.

As part of the Safety strategy, it was established that the Brownfield²⁶ Business Units must implement and certify their operations under ISO 45001 by no later than 2023. This process has experienced delays since some operations have opted for an integrated certification that includes not only ISO 45001 but also ISO 14001 and ISO 9001.

93%

(+5% compared to 2023) of the Brownfield Business Units were certified under ISO 45001, at the end of 2024.

Percentage of progress in ISO 45001 standard certification



In 2020, we launched the Safety Management System (SMS) with the aim of standardising Safety management across the Group. Since then, the SMS has undergone a continuous process of evolution and improvement. During 2024, the Safety Management System reached a total of 20 procedures (see appendices), including the most recent one: the Safety Recognition Procedure. This initiative is developed in collaboration with the People and Culture area and is part of the ALEATICA Stars programme, which annually recognises employees who have demonstrated outstanding performance or contributed to the Safety culture in their work environments.



SAFETY-FIRST PLAN

Within our business strategy, safety is a priority. For this reason, we have established the **Safety-First Plan** as the foundation for achieving our mission and vision. This plan consists of four key actions that integrate all our initiatives and involve all relevant stakeholders.

SMS

- Information flow with procedures ensuring Top-Down and Bottom-Up communication.
- Continuous improvement to achieve operational excellence.
- Prioritisation of relevant stakeholders.

STAKEHOLDER PROJECTS

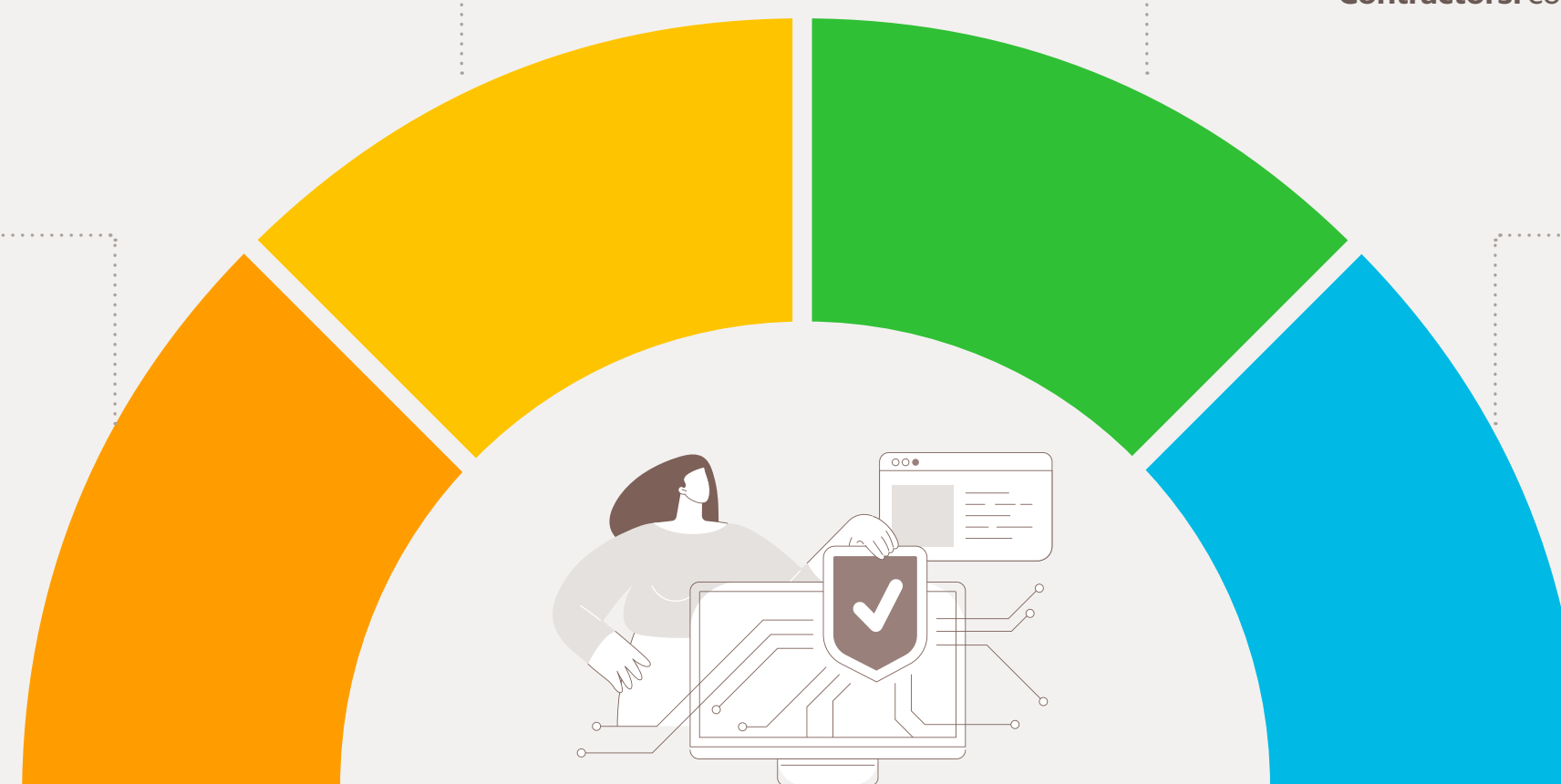
- **Personnel:** JHA and Near Miss.
- **Customers:** ARP.
- **Entities related to emergency response:** emergencies - road assistance.
- **Communities, authorities, and non-governmental organisations:** road safety programs.
- **Contractors:** contractor management system.

SCHEDULED ACTIONS

- Personnel.
- Customers.
- Contractors.
- Entities related to emergency response.
- Communities, authorities, and non-governmental organisations.
- Strategic measures.

TACTICAL MEASURES

- Attention to urgent matters.
- Operational measures.
- Contractor suspension.
- Reporting.





SAFETY INITIATIVES

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

Within the Safety strategy, we have implemented preventive initiatives to avoid risks and hazards associated with operations from materialising. All these initiatives are executed in alignment with the DOS-PRCS-01 process for Hazard Identification and Risk Assessment. Below, we describe the main Safety initiatives developed according to the needs of this process:



Job Hazard Assessment (JHA)

The JHA project is primarily focused on safety training regarding daily risks and activities.

In 2024, we reached 1,646 employees across 52 sessions.

Near Miss Project ²⁷

We implemented the Near Miss project in all ALEATICA Business Units globally, through its development on the ALEATICA Safety Reporting (ASR) platform. This has become an essential tool in driving cultural change towards health and safety. The main objective of this project is to embed the identification of unsafe acts and conditions, which, if not corrected, could eventually lead to an incident or workplace accident.

We actively promoted this programme throughout 2024, ensuring all Business Units reported Near Miss cases, surpassing 2,000 instances annually.

According to the Bird Accident Pyramid, since 2020, we have accumulated over 5,000 Near Miss cases, which means we have prevented more than 500 minor incidents/accidents and over 15 serious or fatal accidents over these years.²⁸

Safety Stop Cards

We have successfully launched the Safety Stop Cards project in the Business Units where applicable. This initiative aims to empower employees through cards authorised by the Business Unit General Manager, allowing them to halt work whenever conditions are unsafe.

The Safety Stop Cards project is implemented in AT-AT, AP, CEM, VB, AUN, AUNOR, ARM, and NP. In 2024, a total of 118 Stop Cards were reported (+80 reports compared to 2023, an increase of +210%). 68% (only nine Stop Cards) required a prolonged work stoppage.

Cross Audits

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

Consequently, we have conducted audits during 2023 and 2024 successfully. This initiative helps prepare teams for external certification and recertification audits while also strengthening training processes and knowledge-sharing among Business Units. We plan to expand the project to Europe in 2025.

Operational Safety Inspections
by Mid and Senior Management

During 2024, we launched the operational inspection project for mid and senior management, where these roles conduct rapid inspection reports related to Safety, verify PPE usage, monitor procedure compliance, order, and cleanliness, and inspect collective protections, machinery, and equipment.

In 2024, a total of 362 inspections were reported. Evidence showed 249 compliance reports and 23 reports requiring corrective actions. 82% of inspections were carried out by the Operations team, with 9% under the Safety Directorate, and the remaining 9% distributed among other areas.

Near Miss High Potential Events (HPE)

Some Near Miss cases require special attention due to their severity. This new concept is defined as an extraordinary event where employees are involved, no injuries occur, but the outcome could have resulted in serious injuries or fatalities.

Approximately 2% of Near Miss cases in 2024 have been classified as Near Miss HPE. It is noteworthy that, although Near Miss reports have nearly doubled (100% increase) compared to 2023, the percentage of HPE cases has decreased by one percentage point.

²⁷ Note: Near Miss is defined by the National Safety Council (a non-profit public service organisation that promotes health and safety in the United States) as an unplanned event that did not result in injury, illness, or harm but had the potential to cause it.

²⁸ The Bird Accident Pyramid, also known as Bird's Triangle, is a risk prevention model that illustrates the relationship between serious accidents, minor accidents, and close calls. Theoretically, reducing the number of minor accidents proportionally decreases serious accidents. It was proposed by Herbert William Heinrich in 1931 and further developed by Frank E. Bird.



TECHNOLOGY-BASED ENHANCEMENTS

GRI 403-6, 403-7

The incorporation of new technologies in companies that manage infrastructure not only improves employee safety but also enhances operational efficiency, reduces long-term costs, and reinforces the commitment to workplace accident prevention. Below, the most significant developments that we have implemented in our infrastructure are presented:

Jaws

We have developed a system that consists of a clamp mounted on the front of a surveillance vehicle, allowing employees to remove objects from the road without exiting the vehicle. The clamp includes an internal camera for real-time visual monitoring of collected objects and a powerful magnet to remove nails, screws, and metallic debris. This system was initially tested in Minnesota, USA, before being adapted in Mexico, achieving a 97% reduction in risks associated with employees exiting the vehicle. Currently, JAWS is in use across several Business Units.

Automatic Asphalt Machine

We have acquired automated paving equipment, enabling asphalt repair work to be conducted remotely from the vehicle, eliminating the need for employees to be exposed to live traffic.

Sweepers

Specialised sweeping machines have been deployed in various Business Units to eliminate employee exposure to traffic hazards while conducting road maintenance tasks. These machines significantly reduce the time and risk associated with manual debris collection on roads.

Cushion Trucks

This system, implemented in 2020 at ALEATICA, is used in all Business Units. The Cushion Trucks are mobile protective vehicles that absorb impact energy in the event of a collision, protecting employees from being struck by vehicles. These units incorporate TL-2 and TL-3 impact attenuation levels, supporting collisions from both customers and non-customers at speeds of up to 110-120 km/h. Currently, we have 47 Cushion Trucks to safeguard our employees. This system is now mandatory across all ALEATICA Business Units worldwide.²⁹

Mobile Barriers

We have incorporated automated mobile barriers to improve the safety of employees and customers by facilitating better mobility for first responders. These barriers allow for rapid lane adjustments at toll booths and emergency areas, remotely controlled to adapt to real-time traffic conditions.

Innovation in Traffic Management

We have invested in advanced traffic management technologies that enhance road safety by optimising vehicle flow and minimising congestion in high-risk areas. These solutions ensure efficient and safe road usage. These innovations are expected to be extended to other Business Units.

Innovation with Light Barriers on Machines

Through our British team, we are testing a lighting projection system mounted on machinery that defines the safety distance around the equipment, alerting pedestrians not to cross that boundary. This system helps maintain operating perimeters for machines, preventing employees from entering hazardous areas.

Lane Intrusion Alarm System

Internally, our Operations team launched the Lane Intrusion Alarm System, designed to detect and alert when a vehicle enters a restricted lane where employees are working. This system is installed in maintenance areas and is capable of triggering an immediate alert if a vehicle breaches the designated safety zone. Currently, this system is implemented in 12 Business Units.

²⁹ TL-2 and TL-3 refer to the MASH regulations established by the American Association of State Highway and Transportation Officials (AASHTO), a regulatory organisation that publishes specifications, testing protocols, and guidelines for road design and construction. In this case, TL-2 and TL-3 are impact attenuation systems that can be used in work zones or permanently installed. They are designed to enhance safety at highway interchanges and to protect toll booths. TL-2 can withstand speeds of up to 80 km/h for light vehicles, while TL-3 can withstand speeds of up to 110-120 km/h for light vehicles.



Automatic Cone Truck

Machinery with lateral adapters that allows traffic cones to be placed safely without employees exiting the vehicle. This truck is equipped with Cushion Truck protection, eliminating 100% of the risk of employees being struck by vehicles while setting up work zones.

Smart Speed Control System (SICS)

This is an advanced safe driving system that incorporates high-definition cameras inside and outside vehicles to detect unsafe or unauthorised driver behaviours, such as phone use, distractions, excessive speed, among others. The system is integrated with a recognition and alerting programme, providing real-time safety feedback to improve driving culture.

In 2024, we installed SICS systems in 187 operational ALEATICA vehicles across Mexico, Spain, and South America, covering 90% of our fleet. This initiative resulted in a 63% reduction in unsafe driving behaviours and an 87% reduction in seatbelt non-compliance per 1,000 km driven. Additionally, geolocation and panic button activation provide enhanced security for employees, while vehicle data digitisation improves fleet maintenance and fuel consumption management.

Mandatory Safety Requirements (MSR)

MSR protocols define the minimum safety requirements for contractors working at ALEATICA and its Business Units. These requirements are incorporated into Safety contract clauses, with supervision from assigned safety personnel.

Additionally, the MSR process integrates ALEATICA's Safety Control Group, which validates contractor safety training compliance before issuing work certifications. In 2024, we reviewed and approved 205 contractor certifications (-16% compared to 2023 with 245 certifications issued the previous year).³⁰

Contractor Documentation Control Software

One of the most advanced improvements in contractor management has been the implementation of documentation control software across Business Units.

On this platform, specialised safety personnel validate essential documentation for contractors, employees, and machinery. The system blocks access to work areas if documentation is missing or invalid and issues QR-coded credentials for employees and machinery, facilitating on-site audits and real-time authorisation validation.

This system is fully implemented (100%) in operational Business Units in Mexico (+17%), 75% implemented in South America (+25%), and fully integrated (100%) in Europe. This solution reduces legal risks related to contractor non-compliance, mitigating potential impacts on ALEATICA.

ASR Platform (ALEATICA Safety Report)

During 2024, we continued consolidating the use of the ALEATICA Safety Report (ASR) platform, which enables the registration of accidents and incidents, facilitating investigations and root-cause identification, in accordance with the DOS-PRCS-09 Accident, Near Miss, and Incident Investigation process. Through this platform, we also establish the corresponding corrective actions, ensuring monitoring and proper closure.

We also implemented the medical services module, allowing for the creation of a data analytics section related to occupational health while ensuring compliance with the strictest data protection laws. This information is leveraged through Business Intelligence, generating key statistical data to guide health campaigns.

A new advanced analytics module was created, integrating lagging KPIs and leading indicators to conduct in-depth trend analyses.

We continue to develop and improve the ASR platform (ALEATICA Safety Report). In all Business Units, it is used as a key reference for managing Health and Safety information.



³⁰ The Safety Control Group (SCG) is ALEATICA's control entity that ensures compliance with Occupational Safety and Health requirements in contracts entered into with contractors.



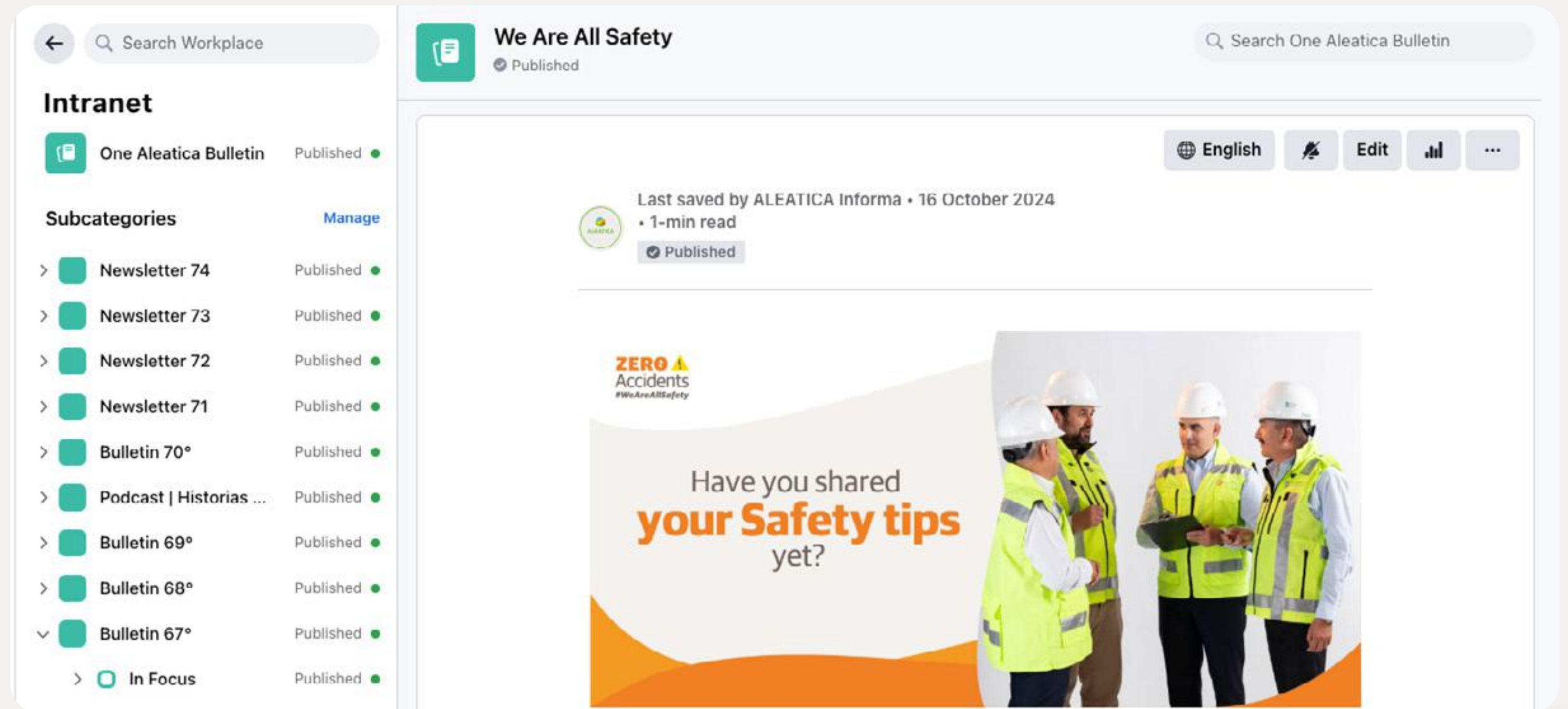
CONSULTATION AND COMMUNICATION ON SAFETY

GRI 403-4

We guarantee employee participation in the Safety Management System (SMS) through various communication, participation, and consultation processes established within ALEATICA for its Business Units.

During 2024, through the ALEATICA Safety-First Plan, we maintained various initiatives to ensure effective employee participation:

- Maintenance of Employee Safety Committees.
- Safety communication boards.
- Email: safety@ALEATICA.com
- Safety communication materials.
- Workplace-Safety HUB.
- Safety Suggestion Box within ASR.
- Monthly One ALEATICA newsletter, reinforcing Safety-related articles and notes.
- Job Hazard Assessment (JHA) programme.
- Near Miss programme.
- Stop Cards initiative.
- Safety Leaders.
- Safety Mentors.



In 2024, we continued using the Workplace platform across the organisation. This tool serves as an internal social network (similar to Facebook) where Health and Safety messages are widely shared, generating strong engagement. A dedicated section for Health and Safety was created, including Safety Management System procedures and official communications, named Safety HUB.



SAFETY TRAINING

GRI 403-5

In general, all Business Units have progressed in the Bradley Curve™, allowing training plans to become more specific and less demanding. As a result, the total training hours have shown a downward trend, with stabilisation projected in the medium term.

In 2024, we launched a high-performance cultural transformation **project in Safety**, targeting mid-level operational managers (within the People and Culture High-Performance Project). The project included:

13

interviews with managers.

11

one-day workshops for each group.

7

in-person focus groups with mid-level operational managers.

139

employees were reached.

Employee satisfaction ratings

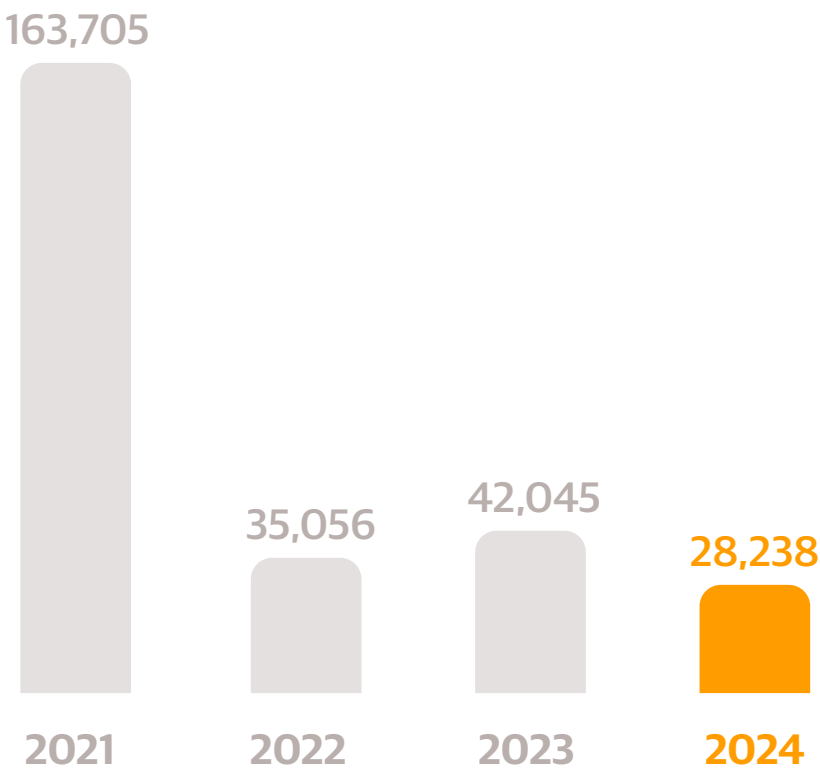
ranged between 4.79 and 4.98 out of 5.

A key achievement was equipping employees with interpersonal relationship strategies to **enhance visible leadership in Safety**.



For 2025, we plan to expand the project to South America, targeting Colombia, Peru, and Chile, with an estimated participation of 102 team members.

Safety training hours





As part of Safety training efforts, ALEATICA developed the following initiatives, complementing the annual training programme implemented throughout the organisation.

Name	Description	Quote
Safety Mentoring	The Safety Mentoring project, launched in 2022, aims to train mentors responsible for guiding new employees during their first days of work and providing them with basic safety training while they perform their tasks. They receive training on the Near Miss process and how to report it through digital devices, on the JHA process, and on safe work execution, among other topics.	As of today, we have launched 61 videos (+14 videos compared to 2023) with their associated complementary materials. 110 new employees benefited from this mentoring programme, representing a 49% decrease (219 fewer employees) compared to 2023. However, this mentoring covered 100% of new hires. 63% of the mentors were assigned to the Operations area.
Safety Squad	In 2022, we launched the Safety Squad, a communication tool using comic strips and various graphic materials aimed at operational positions. This safety training material delivers information in a friendly and easy-to-understand manner.	As of today, we have launched 61 videos (+14 videos compared to 2023) with their associated complementary materials. The Security Squad continued to promote new communication strategies throughout 2024, incorporating real people and encouraging the participation of employees' families in the messaging. We conducted a focus group in 2024 to assess the engagement level of the squad in South America. In Chile, engagement was minimal, so we decided to discontinue the project. In Peru and Colombia, we will continue expanding but will make improvements by incorporating new personnel with Colombian and Peruvian accents, as well as everyday situations in the home environment.
Operational Dashboards	Another method for communicating Leading Indicators has been through Operational Dashboards. Through Operational Dashboards, we project benchmarking data on these indicators to promote healthy competition among Business Units. ³¹	In 2024, we maintained the projections of Operational Dashboards in Mexico, where we provided comparisons of Near Miss reports per Business Unit, reported accidents, Safety lessons learned, and safety tips. In 2025, we will evaluate expanding this initiative to South America and Europe.
Safety Crew Leaders	The Safety Crew Leaders project, launched in 2022, is part of the strategy to increase ALEATICA's internal safety network. After completing a training process, employees are appointed as safety leaders within their work teams. These leaders are responsible for: - Supporting the daily five-minute safety talks. - Ensuring the safety of their colleagues.	In 2024, we maintained 57 Safety Crew Leaders in the teams (-27% compared to 2023). Assisting in the reporting of Near Miss incidents.

³¹ Leading Indicators are forward-looking indicators, also known as preventive indicators. They are parameters measured to prevent undesired events.



Name

Description

Quote

Safety Tours

Safety Tours consist of walkthroughs conducted by middle management and senior leadership at work locations, with the aim of establishing communication with employees regarding Safety topics and operational needs.

These walkthroughs cover topics such as: Identification of unsafe conditions requiring correction, Use of Personal Protective Equipment (PPE), Near Miss reporting among others.³²

In 2024, a total of 172 Safety Tours were conducted, representing a 14% decrease compared to 2023 (which had 200 tours).

Safety Recognition Programme

As part of our strategy to increase employee commitment and incentivize the improvement of their safety knowledge and practices, we established a recognition and awards programme based on participation in different programmes and their overall safety performance.

We conducted various Safety-related recognition initiatives. These recognitions will be integrated into the ALEATICA Stars programme in 2025.

³² PPE: Personal Protective Equipment.



SAFETY SQUAD

We continue strengthening our communication strategy focused on safety, with specialised materials that allow our teams to operate with greater confidence and knowledge. We prioritise prevention and preparedness through accessible and practical materials addressing topics such as safety in confined spaces, safe machinery handling, conditions in construction environments, response to hazardous substance incidents, use of mobile impact attenuators, electrical safety, safety standards in buildings and facilities, as well as risk identification and assessment, including risks related to ergonomic and psychosocial factors.

We created ten comics and videos to convey this knowledge in a visual and dynamic manner, ensuring the information is not only clear but also engaging and easy to apply in day-to-day operations.



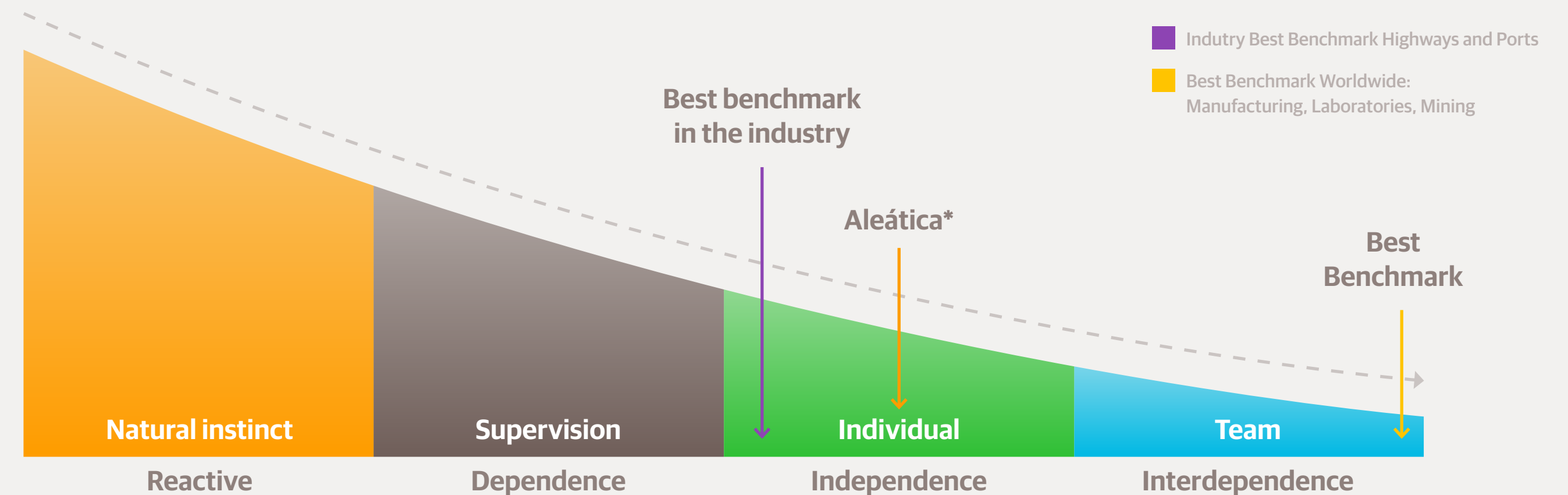
BRADLEY CURVE™

Our Safety Strategy initiatives have the primary goal of continuing to embed the Safety Culture throughout all levels of the organisation. We firmly believe we are making progress in this culture as defined by the Bradley Curve™. Following the results of the Global Safety and Health 360° study (Safety Survey, site visits, and document review), the operations across ALEATICA were positioned, on average, in the Independence phase, having advanced one stage on the curve since the last measurement.

This status is characterised by the presence of knowledge in Occupational Safety and Health, personal commitment and compliance with standards, internalisation, personal valuation of Safety, personal care, internalisation of practices and habits, and initial signs of personal recognition.

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

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



* International consultant's study. Real results.



Do you know what a **Near Miss** is and how to report it?



Dear colleague,

A **Near Miss** is not something we should overlook, it is an unsafe act or situation that demands our immediate action. If you notice a risk, no matter how small it may seem, report it as soon as possible and prevent someone from getting hurt!

The following table is a brief guide to spotting a Near Miss:

Unsafe act:
Any unsafe action by an employee that involves non-compliance with Aleatica's health and safety legislation, standards, procedures or instructions, which puts their own safety and/or the safety of others at risk.

Examples:
Failure to wear the complete and regulation Personal Protective Equipment (PPE) when carrying out an activity that requires its use.
Failure to use safety harnesses and lifelines in work at height that requires them.

Unsafe condition:
Any unsafe situation detected by an employee in the workspace that puts their own safety and/or the safety of others at risk.

Examples:
Electrical or drainage manhole without a cover.
Electrical wiring exposed and likely to be touched by any person.
Operating vehicle with malfunctioning lights.

Near Miss High Potential Event (HPE):
Extraordinary event involving co-workers, with no injuries, but whose proportions could have resulted in serious injuries or even fatalities.



Scan the QR to report a Near Miss

Together we build a safer environment!



Together we are ONE Aleatica 

SAFETY PERFORMANCE MEASURES

Below, the most relevant management figures for Occupational Health initiatives, and their impact on accident indicators as well as occupational fatalities, covering both internal employees and contractor personnel are shown.

Occupational Health initiatives

Initiative	KPI	2020	2021	2022	2023	2024
Job Hazard Assessment (JHA) ³³	Employees reached	0	2,843 ³⁴	1,587	1,689	1,646
	Accumulated employee-hours	0	10,637	3,719	2,279	2,388
	Number of accumulated sessions	0	551	275	63	45
Near Miss Project ³⁵	Normal	15	868	1,342	1,150	2,036
	COVID Near Miss	71	172	43	1	0
	Corrective actions	99	1	1	1	2,087
Safety Stop Cards ³⁶	Near Miss HPE	0	0	0	36	44
	Employees participating in Safety Stop Cards	0	0	74	48	79

³³ The project began in 2021.
³⁴ The number of employees reached by JHA training is higher than the number of employees hired as of December 31, 2021, due to employee turnover throughout the year.
³⁵ The project began in September 2020.
³⁶ The project began in 2022.



Regarding the performance of initiatives aimed at training, we achieved the following progress:

Iniciativa	Asunto / indicador	2022	2023	2024
Safety Squad	Video-comics produced	25	22	14
Safety Mentoring	Employees participating in Safety Mentoring / Active mentors and mentees	94	80	57
	Staff benefited from Safety Mentoring ³⁷	-	21	90
Safety Crew Leaders	Employees participating in Safety Crew Leaders / Active Crew Leaders	90	78	57
Safety Tours	Number of Safety Tours	166	200	138

The overall Safety performance can be seen in the following indicators of incidence, severity, and frequency, covering both internal employees and contractor personnel.



³⁷ Although the project was initiated in 2022 and the first mentors were established in the same year, the employees benefiting from Mentoring were recorded only starting in 2023.



SAFETY INDICATORS FOR INTERNAL EMPLOYEES

GRI 403-9, 403-10
SASB IF-EN-320A.1
ESRS S1-14-86, S1-14-88-(B),
S1-14-88-(C), S1-14-88-(E)

In 2024, the Lost Time Injury (LTI)³⁸ indicator decreased by

8.82 % compared to 2023.

Safety KPIs ³⁹	2021	2022	2023	2024
Number of occupational accidents with sick leave (LTI) ⁴⁰	39	25	34	31
Number of days lost due to accidents with sick leave	1,848	566	1,116	626
Number of accumulated working hours	6,392,938	6,371,751	7,001,151	7,344,574
Number of deaths due to work-related activities or illnesses of employees	1	0	0	1
Incidence Rate (LTIIR, Lost Time Injury Incidence Rate)	1.46	0.86	1.25	1.09
Severity Rate (LTISR, Lost Time Injury Severity Rate)	0.29	0.09	0.16	0.09
Lost Time Injury Frequency Rate (LTIFR)	6.10	3.92	4.86	4.22

Safety KPIs 2024	Men	Women	Total/Aggregated
Number of occupational accidents with sick leave (LTI)	28	3	31
Number of days lost due to accidents with sick leave	608	18	626
Number of accumulated working hours	4,605,945	2,738,629	7,344,574
Severity Rate (LTISR, Lost Time Injury Severity Rate)	0.13	0.01	0.09
Lost Time Injury Frequency Rate (LTIFR)	6.08	1.10	4.22

The improvement in performance of our Safety Strategy is evident in the charts shown, where despite the sustained increase in employee work hours over the last five years, the indicators for Lost Time Injury (LTI), the number of days lost due to these injuries, and the incidence (LTIIR), severity (LTISR), and frequency (LTIFR) rates all show a downward trend.

³⁸ Lost Time Injury (LTI): Occupational accident indicator measuring injuries resulting in lost time.
³⁹ LTIIR (Lost Time Injury Incidence Rate): (Number of Lost Time Injury accidents accumulated in the year (LTI) / Number of employees) * 100.
LTISR (Lost Time Injury Severity Rate): (Number of days lost due to Lost Time Injury accidents accumulated in the year / Total accumulated employee hours) * 1,000.
LTIFR (Lost Time Injury Frequency Rate): (Number of Lost Time Injury accidents accumulated in the year (LTI) / Total accumulated employee hours) * 1,000,000
⁴⁰ Refers to the indicator Lost Time Injury (LTI)



SAFETY INDICATORS FOR CONTRACTORS

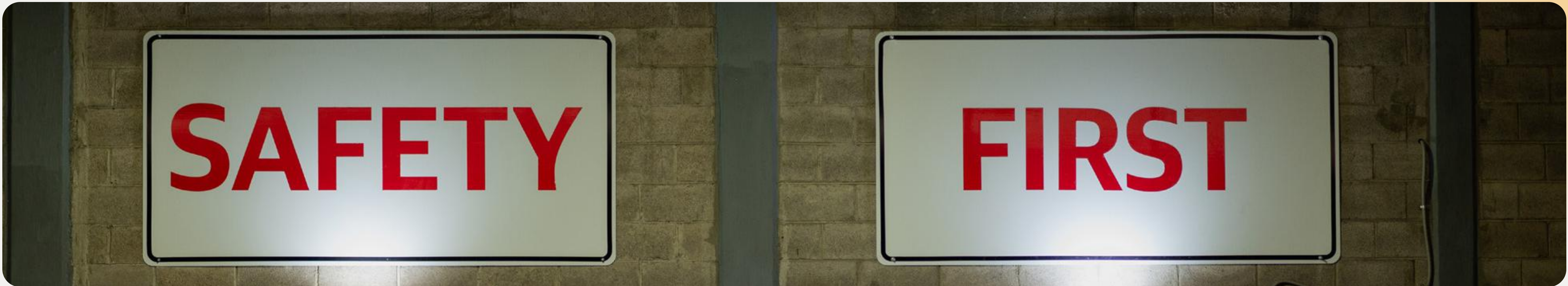
GRI 403-9, 403-10
SASB IF-EN-320A.1
ESRS S1-14-89

In 2024, the contractors' Lost Time Injury (LTI) indicator decreased by **19.58%** compared to 2023.

This improvement occurred despite a considerable increase in the number of employees compared to 2023 (+1,000 compared to 2023/+14%). The Business Units with the highest number of contractors are ARM and AT-AT, averaging 3,500 and 1,000 employees per month, respectively.

Just like our internal employees, contractor personnel also experienced a sustained increase in work hours over the last five years. However, indicators for Lost Time Injury (LTI), the number of days lost due to these injuries, and the frequency rate (LTIFR) demonstrate a decreasing trend. This confirms that the Safety strategy has positively influenced contractor operations as well.

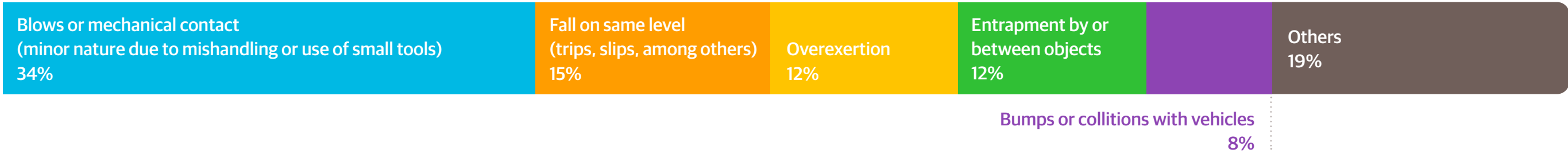
Contractors Safety KPIs	2021	2022	2023	2024
Number of occupational accidents with sick leave (LTI)	98	255	194	156
Number of accumulate working hours	9,370,848	15,239,944	15,371,448	20,401,293
Lost Time Injury Frequency Rate (LTIFR)	10.46	16.73	12.62	7.65
Number of contractor occupational fatalities	2	3	1	0



LOST TIME INJURIES (LTI) TYPOLOGY

Analysing the typology of Lost Time Injuries (LTI), 34% of these injuries are caused by mechanical impacts or contacts, typically minor injuries resulting from mishandling or misuse of small manual tools. 15% are related to falls at the same level (trips, slips, etc.). 12% involve overexertion, and another 12% are entrapments or collisions with objects (which increased by three percentage points compared to the previous year). Incidents involving impacts or collisions with vehicles increased by 8%.

Typology of Lost Time Injuries (LTI)



Recorded occupational accidents

Employees: 31 in 2024 vs. 34 in 2023.

Contractors: 156 in 2024 vs. 194 in 2023.

-8.82% employee occupational accidents between 2023 and 2024.

-19.58% contractor occupational accidents between 2023 and 2024.

Fatalities (internal employees and contractors)

Employees: 1 in 2024 vs. 0 in 2023.

Contractors: 0 in 2024 vs. 1 in 2023.

+100% fatalities in employee occupational accidents between 2023 and 2024.

-100% fatalities in contractor occupational accidents between 2023 and 2024.



MAIN OCCUPATIONAL SAFETY ACTIVITIES BY BUSINESS UNIT

GRI 403-8

Country	Business Unit	ISO 45001	Near Miss	JHA	Safety Stop Cards	Safety Mentoring	Safety Crew Leaders	Cross Audits	360° Safety Study Bradley™ Curve	Safety Tours	MSR	Contractor Software	Semi-annual contractor meetings	Entities related to emergency response	Safety Squad	Operational inspections of middle and executive management
Mexico	CEM		X	X	X	X	X	X	X	X	X	X	X	X	X	X
	AP	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
	VB	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
	AUN	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
	AT-AT		X	X				X		X	X	X	X	X	X	
	TeleVía	X	X	X				X	X	X	X	X	X		X	
Chile	PI		X	X						X	X		X	X		X
	NP	X	X	X	X		X		X	X	X	X	X	X		X
Colombia	ARM	X	X	X	X	X	X		X	X	X	X	X	X	X	X
Peru	AUNOR	X	X	X	X	X	X		X	X	X	X	X	X	X	X
Spain	M45	X	X	X					X	X	X	X	X	X	X	X
	TMS	X	X	X					X	X	X	X	X	X	X	X
	TCT	X	X	X					X	X	X	X	X	X	X	X
Italy	A35 Brebemi	X	X	X						X	X	X	X	X		X
United Kingdom	M6toll	X	X	X						X	X	X	X	X		X



WE ALL ARE SAFETY

In this comprehensive campaign, targeting both administrative and operational teams across the seven countries, our goal is to consolidate a safety culture in which each team member feels responsible and committed to accident prevention. In its initial phase, focused on raising awareness about the “ZERO Accidents” culture, we implemented several initiatives with excellent results:

Six Safety Lessons distributed throughout the organisation.

Seven Safety Discussions, generating 5,120 views, 149 reactions, and 292 comments.

Three Safety Tips shared from team members' profiles, achieving 1,135 views, 39 reactions, and five comments.

Through these initiatives, we reached 1,775 employees (1,115 administrative positions and 660 operational positions).



ROAD SAFETY

GRI 403, 416

To define and implement the entire company strategy in the field of Road Safety, we rely on the Safety-First Plan and have created a Strategic Road Safety Plan.

At ALEATICA, S.A.U., we currently operate 10 road assets (highways) across seven countries, with half of these reporting very low or even zero road accident rates. This is the case for our three assets in Europe (M45 Euroglosa in Spain, M6toll in the United Kingdom, and A35 Brebemi in Italy), as well as what we refer to as our “urban” assets in Mexico (Autopista Urbana Norte and Viaducto Bicentenario). Regarding the other assets operated by ALEATICA (Circuito Exterior Mexiquense and Amozoc-Perote in Mexico, Autopista del Norte in Peru, Autopista Río Magdalena in Colombia, and Nogales-Puchuncaví in Chile), although their road accident rates are better than regional averages, there is still room for improvement. Atizapán-Atlacomulco in Mexico and Puente Industrial in Chile are currently under construction.

With the objective of moving towards Vision Zero, at ALEATICA we focus on Latin America, aiming to significantly reduce deaths and serious injuries from road accidents by 50% by 2030, aligned with the UN's Second Decade of Action for Road Safety.



ROAD SAFETY STRATEGIC PLAN



From the Road Safety Department, we define work criteria and follow up on road accident data to coordinate action plans (preventive actions, general corrective actions and/or corrective actions in ACS⁴¹) that must be implemented by the Business Units. Our approach goes beyond what is established by local regulations or concession contracts themselves.

As a result of this work, we developed the Accident Reduction Programme (ARP), which we have been implementing since 2020 in ALEATICA's assets with high accident rates. It serves as our executive instrument for implementing all Road Safety initiatives contemplated at both the business unit level and the corporate level. In all cases, the ARP has a significant budget for the four factors of the Safe System Approach: Infrastructure, Customers, Vehicles, and Roadside Assistance.

In addition, the ARP considers objectives aimed at improving accident rates, specifying the expected outcomes. This enables us to monitor plan compliance both in terms of investment and expected results.

ROAD SAFETY ORGANISATIONAL STRUCTURE

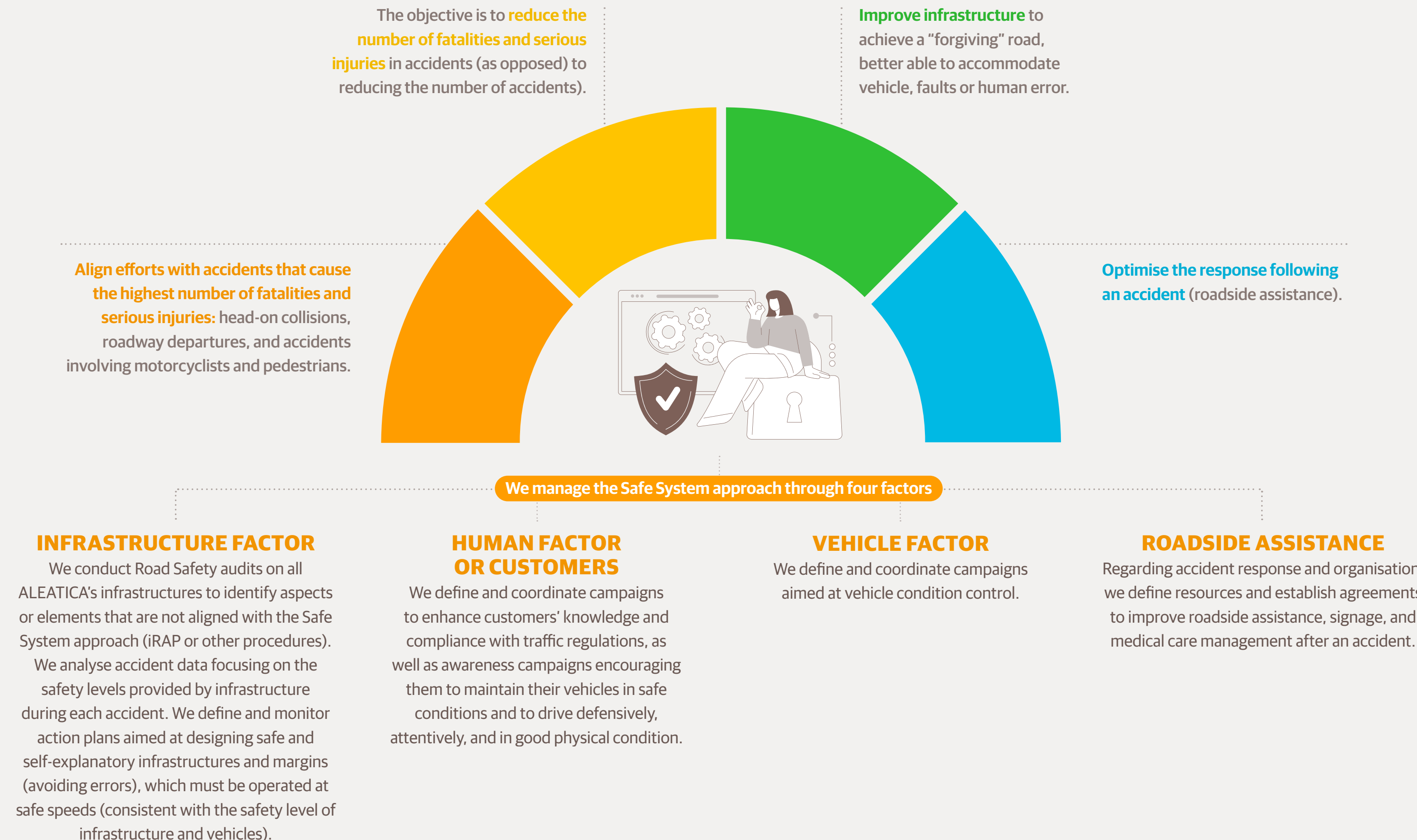
Within the Road Safety Department, we coordinate tasks with the Chief Operating Officer (COO) and other areas within this department (Technical Department, Safety Department, and Security Department). This structure is mirrored in all Business Units, where similarly, all identified functions and responsibilities around Road Safety management are assigned to a responsible individual who coordinates and integrates all actions with the other areas of their Business Unit.

⁴¹ Accident concentration span.



SAFE SYSTEM APPROACH

GRI 403-1



In all ALEATICA Business Units, we have a team specifically responsible for Road Safety and a PRA that includes the investment to be made and the expected results over a five-year horizon.

Primarily, we conceive it as a response plan to reduce accident rates on ALEATICA highways in Latin America. To this end, we have set the goal of reducing road accidents on our concessioned roads by 30% over the next five years. We will focus on vulnerable road customers, such as motorcyclists and pedestrians, who have seen the most significant increases in accident rates in recent years. We also aim to reduce frontal collision accidents on our 1+1 roads.

Regarding intermediate results, considering that in our Latin American concessions, almost three out of four fatalities were not wearing seat belts, or one out of two motorcyclists killed were not wearing helmets at the time of the accident, we believe that any improvement in seat belt and helmet usage on our highways will result in a significant reduction in deaths or serious injuries.



VALUE OF INVESTMENTS IN THE ACCIDENT REDUCTION PROGRAMME (ARP)

GRI 403-1

Based on internal information from the Business Units and analyses conducted by consultancies such as iRAP⁴², we work on the Accident Reduction Programme (ARP) through initiatives and projects focused on each of these factors, aiming to reduce accident rates and the consequences of accidents when they occur.

The investments in the four factors of the Safe System Approach included in the PRA (2020-2024) amounted to 141.13 million euros.⁴³

Business Unit	Euro	2020	2021	2022	2023	2024 real	Real accumulated 2020-2025
CONMEX	Euro	0.57	15.77	11.38	10.47	11.53	49.72
Vías Urbanas (VB y AuNorte)	Euro	1.49	1.92	1.52	0.01	2.90	7.85
GANA	Euro	7.02	5.30	2.13	4.55	5.54	24.54
ARM	Euro	0.00	19.49	23.32	3.99	0.81	47.61
AuNor	Euro	0.06	1.03	2.60	2.23	4.02	9.94
M45	Euro	0.04	0.64	0.26	0.39	0.14	1.47
TOTAL	Euro	9.19	44.15	41.21	21.66	24.93	141.13

⁴² iRAP is an independent consulting company that works on Road Safety matters, issuing an opinion on the safety status of the roads they analyse. They rate roads between 1 and 5 stars (1 being the lowest value and 5 the highest value). They analyse different topics such as containment systems, sound barriers, track design, and operating speeds, among others.

⁴³ Compared to the previous year, the figure has been updated from 156.28 to 141.13 million euros due to the reprogramming of all uncompleted actions, as well as the reorientation of strategies and/or initiatives that have led to some cost increases. It is important to note that the planned cost estimates year by year may vary due to various factors. One of them is cost optimisation, and another is the effect of exchange rate variations between countries.



In 2024, we conducted road safety inspections on all ALEATICA-operated roads, which allowed us to identify road risks and propose mitigation measures that will be considered in the 2025-2028 Accident Reduction Programme for all operational roads.

Based on the results of these audits, we established a new action plan, initially estimated for **2025 with a total value of 37.63 million euros**.

Business Unit	2025
CEM	9.48
AP	4.31
VB	2.11
AUN	1.54
AUNOR	6.80
ARM	1.08
NP	0.50
A35	8.20
M45	0.10
M6toll	3.51
TOTAL	37.63



The aforementioned PRA 2025-2028 will maintain the Safe System Approach and will also be aligned with the new **ALEATICA Road Safety Strategy 2030 (ARSE2030)**⁴⁴, which we are currently developing and expect to approve in the second quarter of 2025. This strategy updates the approach, diagnosis, objectives and goals, action plans, and monitoring of Road Safety within the company, with implications for all its Business Units and functional units.

⁴⁴ ALEATICA Road Safety Strategy 2030.



ROAD SAFETY INDICATORS⁴⁵

KPI ⁴⁶	2021	2022	2023	2024
People with minor injuries in road accidents	968	1,059	956	928
People with serious injuries in road accidents	195	294	282	251
Fatalities in road accidents	124	117	147	103

Traffic accidents between 2023 and 2024

-2.9% people with minor injuries
-11.0% people with serious injuries
-29.9% fatalities among road customers

During 2024, road accident data shows a change in trend compared to the 2020-2023 period. In fact, despite the increase in traffic, the number of accidents with injuries in 2024 remained the same as in 2023 (710 compared to 708), but fatal and serious accidents decreased, and minor accidents (with only minor injuries) gained prominence.

Regarding fatalities, the number of fatalities (103 compared to 147 in 2023) and seriously injured people (251 compared to 282) decreased significantly.

KPI	2021	2022	2023	2024
Minor road accidents (with customers with minor, non-serious or non-fatal injuries)	449	494	436	477
Serious road accidents (with customers with serious, non-fatal injuries)	109	164	169	153
Fatal road accidents (with fatalities)	80	88	103	80
Casualty-free accidents	560	940	1,171	1,121

Traffic accidents between 2023 and 2024

+9.4% minor
-9.5% serious
-22.3% fatal
-4.3% accidents without injuries

With respect to IF1⁴⁷, it is important to consider the breakdown into fatal, serious, and minor IF1, and to work towards minimising fatal and serious IF1. In 2024, ALEATICA's fatal IF1 was 1.7, and the serious IF1 was 3.4, which is also the lowest for the 2020-2024 period.

Reduction in accident rates and fatalities can be interpreted as progress in transforming ALEATICA's infrastructure into “forgiving roads.” This has been the primary objective of the Accident Reduction Programmes we have been implementing since 2020 on the roads with the highest accident rates in ALEATICA.



⁴⁵ The detailed definition of each Road Safety Indicator can be found in the appendices.

⁴⁶ Regarding the information reported in previous years, the difference in fatalities in 2021 (+1 in this latest report) is due to a fatality that had been mistakenly omitted in CEM. On the other hand, the difference in the number of injuries is mainly due to the fact that assets in Chile (NP in the case of ALEATICA, S.A.U.) did not consider minor injuries (according to the Chilean classification) as such (according to the ALEATICA classification). After integrating both definitions, minor injuries were incorporated into the historical data.

⁴⁷ Road Customer Accident Index (IF1): See appendices for further details.

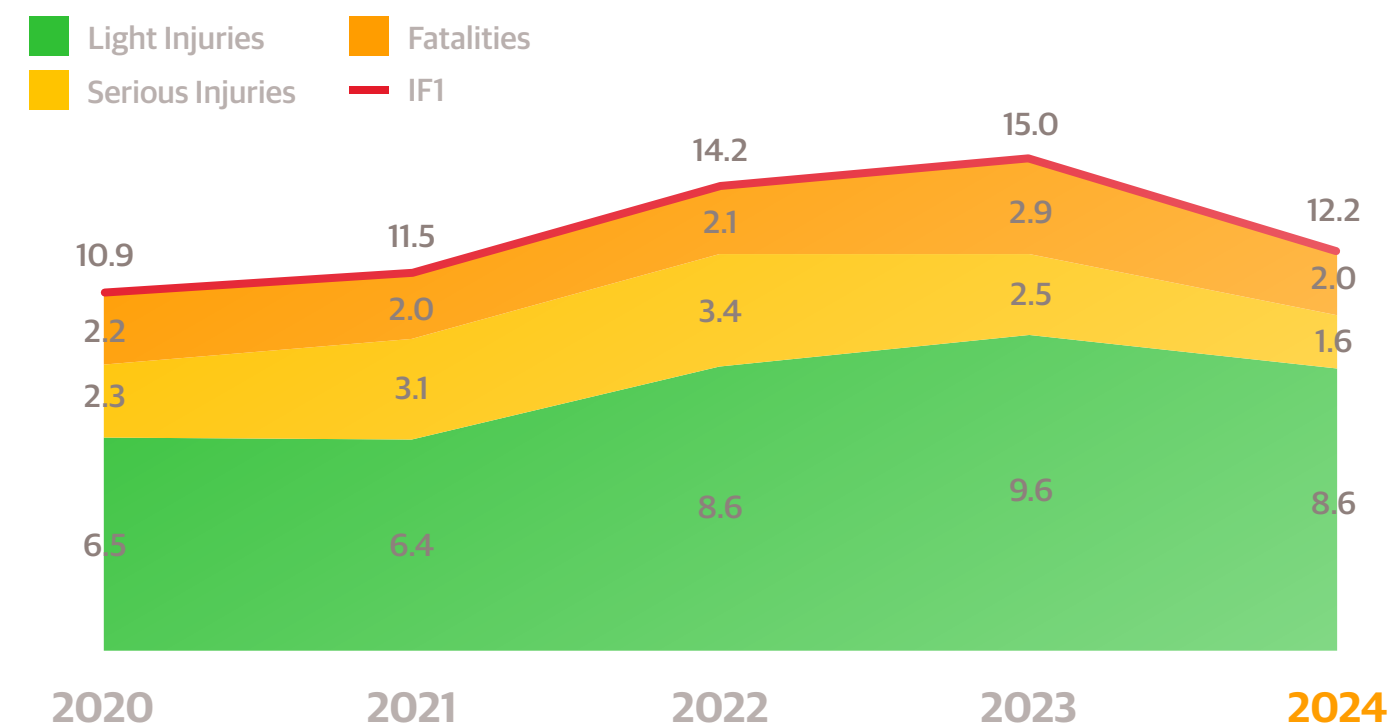


Circuito Exterior Mexiquense (CEM), Amozoc-Perote (AP), Autopista del Norte (AUNOR), and Autopista Río Magdalena (ARM) accounted for over 90% of fatal accidents and fatalities, and over 85% of serious accidents and injuries in 2024. However, we have observed positive data, particularly in CEM and AUNOR:

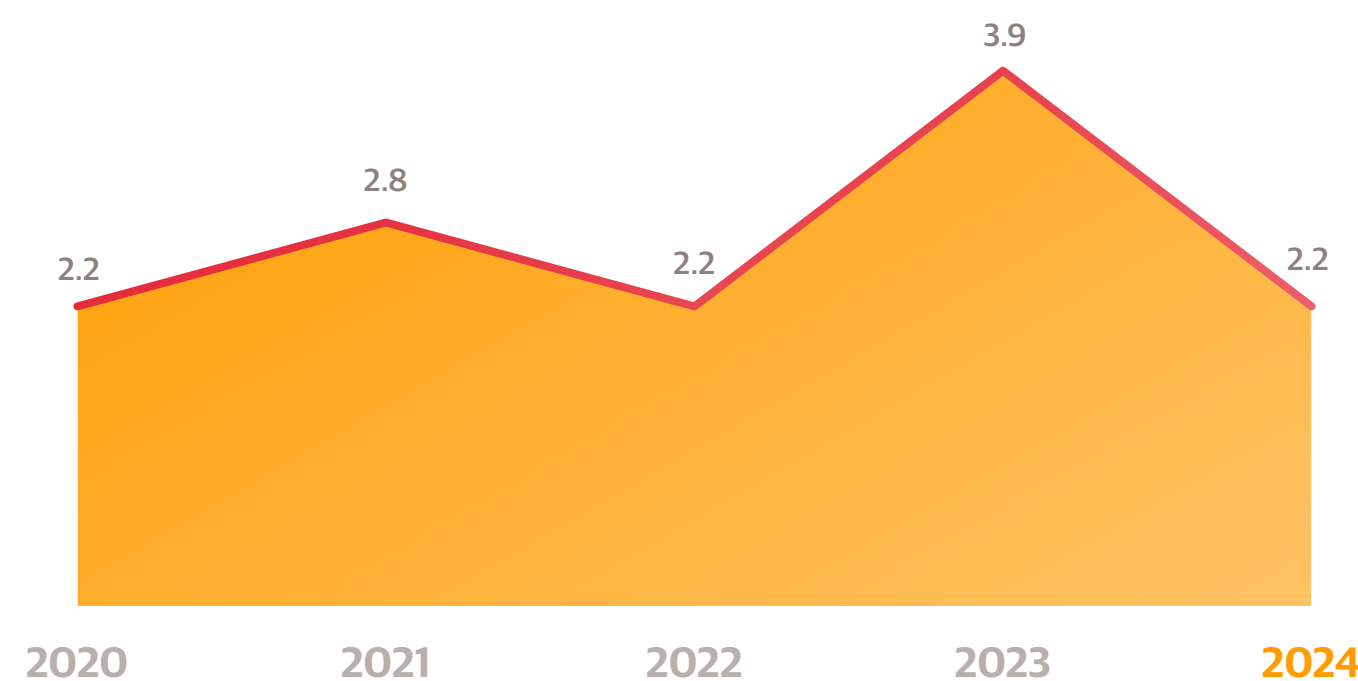
CEM

- The IF1 decreased by 19% compared to 2023 and by 5% compared to the ceiling, due to a reduction in accidents with injuries (-15%) and an increase in traffic. Another positive data point is that the sum of fatal and serious IF1 is 3.6, the lowest value in the 2020-2024 period.
- The IF3⁴⁸ decreased by 44% compared to 2023, in line with the reduction in fatalities (24 compared to 41). The number of seriously injured people also decreased to 22 (the lowest since 2020).
- Fatalities among light and heavy vehicle customers continue to decrease, with 23% fewer fatalities and 20% fewer serious injuries in 2024.
- The challenge remains with the group of vulnerable road customers, who represent 24% of fatalities (15 pedestrians and four motorcyclists). However, there has also been a reduction in this category, as 23 vulnerable road customers died in 2023.

IF1



IF3



Circuito Exterior Mexiquense, Mexico.

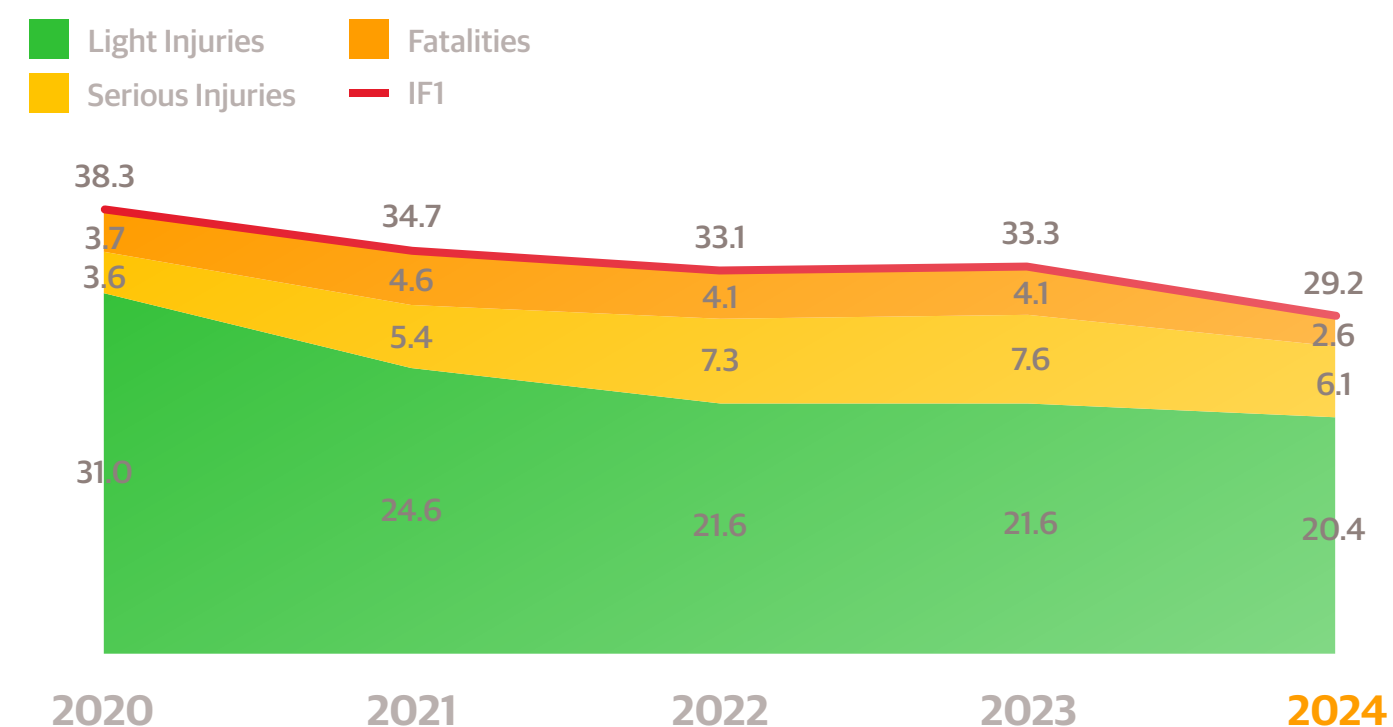
⁴⁸ Fatality index. See appendix



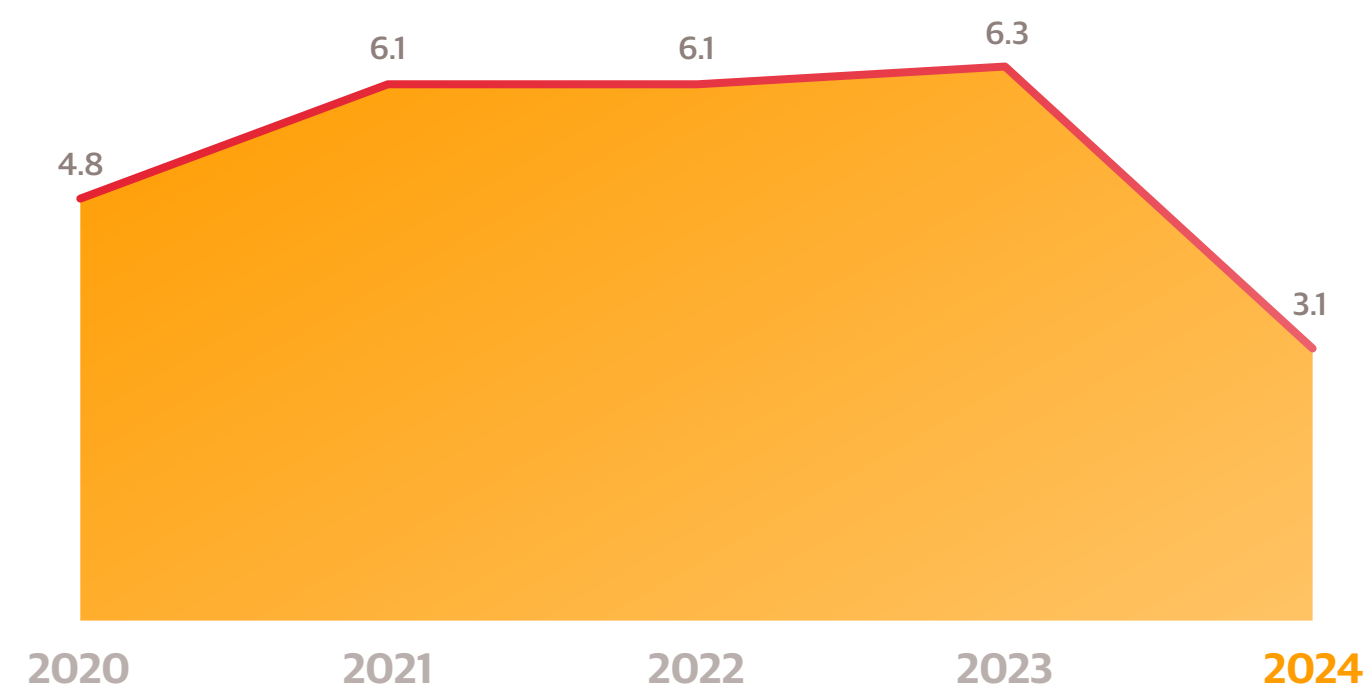
AUNOR

- The IF1 stands at 29.2, 12% less than in 2023 and 9% less than the ceiling, due to a 6% reduction in accidents with injuries. This is the lowest value for the 2020-2024 period. It is important to note that the sum of fatal and serious IF1 is 8.7, also a record low.
- The IF3 is 3.1, a drastic 51% decrease compared to 2023, in line with the reduction in fatalities (27 vs. 51). This is the lowest value for the 2020-2024 period. Serious injuries also decreased to 83 (-27% vs. 2023).
- In 2024, there were eight accidents on bidirectional sections, 10 on the existing roadway (two sections), and two accidents at the Guadaluquito Roundabout. Only seven stops occurred on the new second roadway.
- Six fatalities were motorcyclists (50% without helmets).

IF1



IF3



Autopista del Norte, Peru.

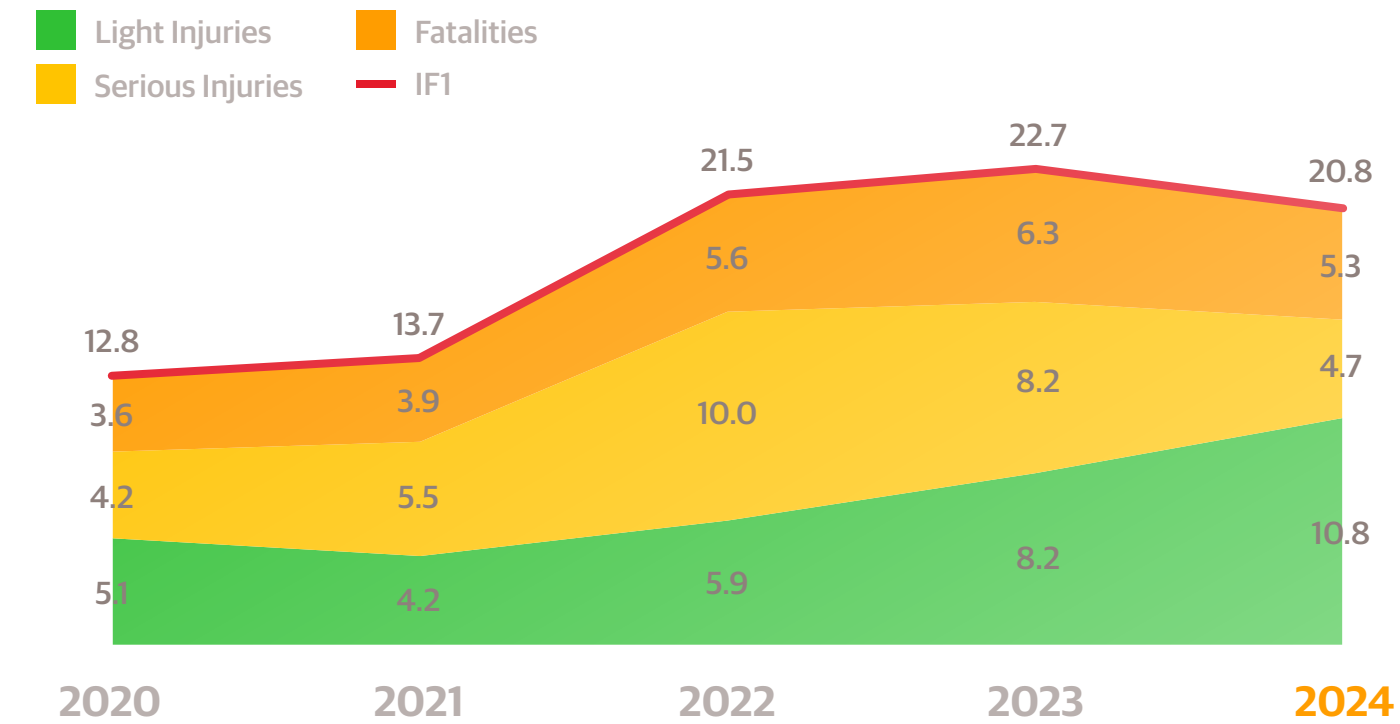


AP

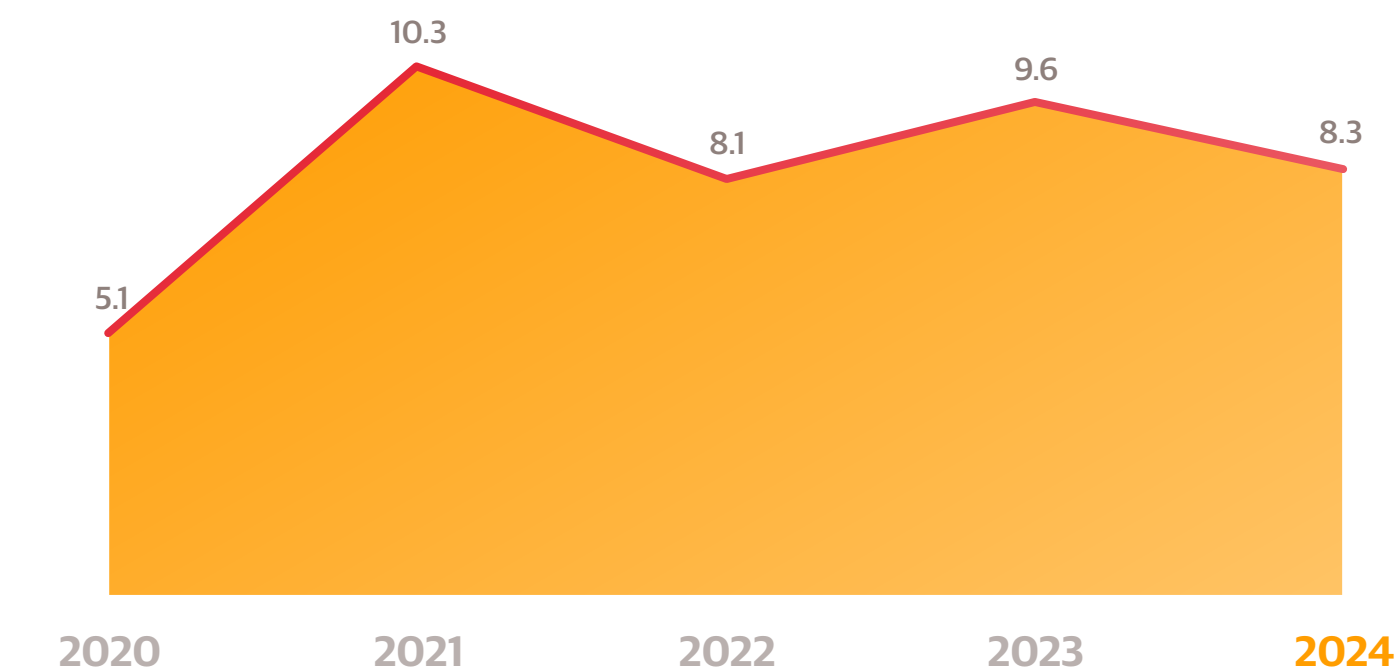
Amozoc-Perote remains a challenge due to the difficulty in reducing the number of frontal collisions, which cause the most fatalities:

- The IF1 stands at 20.8, 8% less than in 2023 and 2% less than the ceiling, more due to increased traffic than a reduction in AwV⁴⁹. It is considered positive that the fatal and serious IF1 is 10.0, the lowest since 2021 and the lowest proportion compared to the total (48%) for the 2020-2024 period. However, this percentage must continue to decrease. It is beginning to be considered acceptable under 25%.
- The IF3 is 8.3, in line with the lowest values for the 2021-2024 period.
- In 2024, there were 39 fatalities and 62 seriously injured people.
- Certain types of accidents (collision with the retention system and loss of vehicle control) are being addressed, and positive results are expected in the coming months.

IF1



IF3



⁴⁹ AwV refers to any traffic accident that records at least one fatality, one seriously injured person, or one minorly injured person, as well as an unspecified number of uninjured persons. See appendices for further details.



Autopista Amozoc-Perote, Mexico



ARM

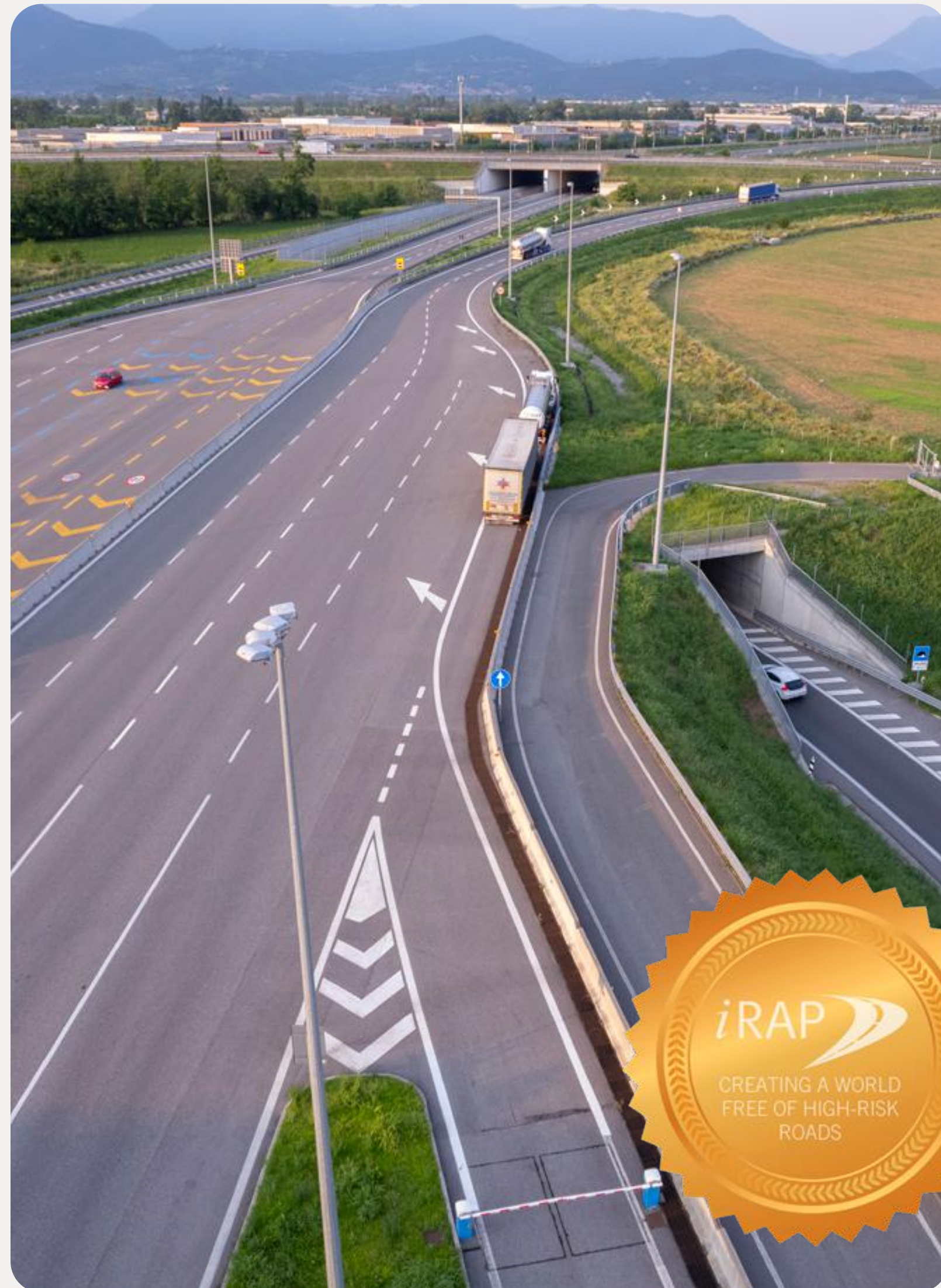
- Autopista Río Magdalena had five fatalities in 2024 compared to 12 in 2023, but the number of seriously injured people increased (64 compared to 45). Motorcyclists continue to represent over 60% in both cases (three fatalities and 42 seriously injured). In 2025, two functional units will come into operation, so it will be important to monitor the evolution of accident rates.



In the rest of ALEATICA's motorways, we recorded the remaining eight fatalities and 19 seriously injured people:

	NP	M45	A35	VB	M6toll	AUN
Fatalities	3	2	2	1	0	0
Seriously injured persons	13	3	0	0	3	0





A35 Brebemi, Italy.

IRAP ROAD SAFETY CERTIFICATION

As part of the “Safer Roads for Latin America and the Caribbean” event, organised by the International Road Assessment Programme (iRAP) in collaboration with the ALEATICA Foundation for Road Safety, 60 experts from nine countries in the region gathered. During this event, ALEATICA received iRAP Certification for eight⁵⁰ of its concessions across Mexico, Chile, Spain, and Italy. In these concessions, we have achieved the global infrastructure safety standard of three stars or more, based on iRAP’s evaluations.

Evidence shows that each increase in road star rating (e.g., from one to two stars) can reduce fatalities by up to 50%. Roads rated with three stars, or more, are considered significantly safer, contributing to saving lives and reducing serious injuries.

ALEATICA Concessions with iRAP Certification of Three Stars or More

- A35 – Brebemi (Italy)
- VB – Viaducto Bicentenario (Mexico)
- AUN – Autopista Urbana Norte (Mexico)
- AT-AT – Atizapán-Atlacomulco (Mexico) (In design, currently under construction)
- LEP – Libramiento Elevado Puebla (Mexico)
- SP – Supervía Poniente (Mexico)
- PI – Puente Industrial (Chile) (In design, currently under construction)
- M45 – Euroglosa (Spain)

Additionally, ALEATICA pledged to continue working on improving its infrastructure and therefore signed the global, #SaferRoadsPledge, an initiative by iRAP, the FIA Foundation and the International Road Federation (IRF) to eliminate high-risk roads worldwide.

With this achievement, ALEATICA joins the leading international organisations dedicated to the design, financing, and promotion of road infrastructure, reaffirming our commitment to the creation of safer roads and mobility systems towards 2030. This initiative aligns with the principles of the Global Plan for the Second Decade of Action for Road Safety 2021-2030, supporting efforts to improve road safety infrastructure and evaluate progress.

Additionally, iRAP recommends conducting regular road safety audits and using iRAP star ratings as tools to improve road design and safety.

Commitments to the United Nations Road Safety Performance Objectives also include adherence to United Nations Road Safety Performance Objectives 3 and 4, which establish that by 2030:

- All new roads must be built to a minimum three-star safety standard.
- More than 75% of travel must take place on roads that meet this safety level.

⁵⁰ LEP - Libramiento Elevado Puebla (Mexico) and SP - Supervía Poetas (Mexico) are not Business Units that consolidate accounts within ALEATICA, S.A.U.



ALEATICA FOUNDATION FOR ROAD SAFETY

We are a non-profit civil association operating independently from Grupo ALEATICA. Our mission is to ensure the right to mobility in safe road conditions for all people, promoting a public and multisectoral agenda focused on developing safe infrastructure, maintaining vehicles in optimal condition, and promoting the responsible use of roadways.

Established in September 2022 under Mexican law, we began our activities in Mexico with the vision of expanding to all countries where ALEATICA operates, prioritising those with high rates of road accidents.

MISSION

Its primary mission is to contribute to strategic actions that ensure the right to mobility in safe conditions becomes a reality for all road users. This is achieved through promoting a public agenda and multisectoral participation that fosters safe infrastructure, the proper condition of vehicles, and the safe use of roadways.

VISION

Its long-term vision is to be the leading foundation and a catalyst for cultural change in road safety. To achieve this, it seeks to promote multisectoral collaboration, ensuring safe infrastructure, good vehicle conditions, and the safe use of roads. All these efforts align with the Global Decade of Action for Road Safety 2021-2030 and contribute to The United Nations Sustainable Development Goals for 2030.

FOUNDATION'S STRATEGIC PILLARS

SAFE ROAD INFRASTRUCTURE

Promoting projects aimed at improving road infrastructure in urban areas, following the mobility hierarchy and applying key standards and international regulations to minimise infrastructure-related risks on high-performance roads

SAFE VEHICLES

Encouraging and supporting best practices and global standards for safer vehicles that help prevent accidents and protect customers in case they occur.

SAFE USE OF ROADS

Informing, raising awareness, and training the public to strengthen road safety skills, respect road rules, and promote the Road Safety Movement.





COMMUNICATION AND POSITIONING

Thanks to efforts over the past two years, the ALEATICA Foundation has established itself as a local, regional, and global leader in road safety, spearheading innovative initiatives that positively impact the mobility and infrastructure sectors.

Below are our key actions and achievements in 2024:

MEDIA PRESENCE

186 media mentions in 2024, a 23% increase compared to 2023.

+50% more media presence in Tier 1⁵¹ vs. 2023.



⁵¹ Tier 1 media are the most influential, prestigious, and far-reaching communication outlets. They are characterised by their credibility, journalistic rigour, and large audience. Key characteristics of Tier 1 media include:
Massive reach: They are read or viewed by millions of people nationally or internationally.
Credibility and prestige: Their information is considered reliable, with a high level of research.
Influence on public opinion: They have the power to shape debates and trends.
Difficulty of access: Not every story or company achieves coverage in them, as they rigorously select their content.

First Regional Meeting for Latin America of the Global Alliance of NGOs for Road Safety

- Participation in organising the First Regional Meeting for Latin America of the Global Alliance of NGOs for Road Safety, held in **Mexico City from 5 to 7 November 2024**, with the aim of analysing and developing strategies to achieve the 2030 goals in road safety.
- The main objective was to advance Sustainable Development Goal 3.6, which **aims to reduce global road fatalities and serious injuries by 50% by 2030**.
- The event saw the **participation of 60 organisations from 20 countries**.
- Launch of the study **“Licence for Life-Saving Road Safety”** prepared by the University Institute for Traffic and Road Safety Research, INTRAS.
- We commemorated the **second anniversary of the Foundation** and announced the names of the Civil Society Organisations that **won the “Road Safety is Everyone’s Responsibility”** Call for Proposals.
- The **Road Safety Mural by Mexican artist Yesterman** was created, featuring elements and themes related to road safety.

Media Presence

Press conference
Live broadcast on *Indigo Noticias 2.1*
Over **75** publications in radio, television, print, and digital media
85% of them in Tier 1 media

Social Media Impact

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



Forum "Safer Roads for Latin America and the Caribbean"

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



Media Presence

36 publications in print media
Scope: 1,345,168 people

Social Media Impact

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

PROGRAMS AND PROJECTS IN FAVOR OF ROAD SAFETY

Road Safety Monitor

In the First Road Safety Monitor, we published a comprehensive **overview of the situation in Mexico as we approach 2030**. We highlighted the need for an integrated and multisectoral approach, where collaboration between the government, civil society, the private sector, and academia is key to **developing effective strategies that contribute to making the right to safe mobility a reality for all**.



- We identified priorities by type of customer.
- We discussed the situation on streets and highways.
- We presented the national ranking of the highest-risk roads.

Media Presence

19 publications in print and digital media
Scope: 24,560,483 people

Social Media Impact

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

Social Impact

Direct: Decision-makers, programme designers, and public policy developers.
Indirect: Thousands of people informed through media and social networks.



Road Safety Initiative: "We Are All Safety"

- We promote the development of **projects designed and led by civil society organisations (CSOs)** that contribute to reducing fatalities and injuries caused by road crashes, focusing on safe infrastructure, safer vehicles, and responsible road use.
- We conducted three training sessions, with 25 CSOs participating in project documentation and platform management.
- **46 applications were received, seven finalists were selected, and three organisations won.**
- A judging panel, composed of **a president and five road safety evaluation experts**, both national and international, was responsible for reviewing and assessing the finalist projects. The jury members, recognised specialists in the field, thoroughly analysed each proposal to determine its viability and impact.
- **The three winning projects were:**
 - Caminito de la Escuela, by Liga Peatonal
 - Drive with Caution, Live Without Disability, by APAC, I.A.C.
 - Peaceful spaces led by the Road Safety Organisation Network

Media Presence

Five print media publications

Scope: 213,953 people

Social Media Impact

78 content pieces

+322,300 people reached

+9,700 interactions

+64,700 website views

+5,600 customers on the website

Social Impact

Direct: +3,000 people to be trained.

Indirect: +35,000 road customers
in intervention areas



ROAD SAFETY TRAINING

Initiative	Description
Road Safety Training Sessions for Police Officers	Through the Road Safety Training Sessions for Police Officers, we achieved a significant impact by training 547 officers from various law enforcement agencies across five states: Mexico City, State of Mexico, Puebla, Tlaxcala, and Veracruz, granting them official DC-3 certification. This programme included participation from multiple institutions such as the National Guard, Citizen Security, and Emergency Services 911, among other local and state agencies. Media Presence 30 publications in radio, TV, and printed media. Scope: 37,157,157 people. Social Media Impact Four content pieces +6,300 people reached
Motorcycling with Awareness	We provided training to 68 team members: Supervía Poniente: 38 team members. TeleVía: 30 team members. Helmet donations and assistance with A1 license processing.
Accident Reduction Programme in Chimalhuacán	Driving track for motorcycles, protective equipment, and instructors promoting safe driving.

INFRASTRUCTURE

Initiative	Description
Seguro EsCool	We implemented significant improvements in road infrastructure through tactical urbanism, creating a strategic alliance with the municipality of Naucalpan, 3M Mexico, and Intertráfico. Using the Star Rating for Schools (SR4S) methodology from iRAP, we carried out targeted interventions to enhance road safety in school environments at three educational institutions: the Military School of Transmissions, Benito Juárez Secondary School, and Isidro Fabela Secondary School, directly benefiting the student community and its surroundings. Social Impact 300,000 people transit daily through the intervention areas.



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



FUTURE COMMITMENTS

ESRS E1, GRI 303



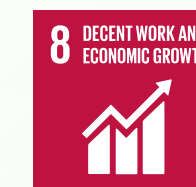
- Implement High-Performance Culture training across all operations of ALEATICA, S.A.U.
- Advance the Safety Business Plan influenced by recommendations from Safety and Health studies conducted over time, which includes improvements in risk management processes, communication, governance, Safety competency development, contractor management, and change management.
- Maintain the strategy to achieve ISO 45001 certification (Occupational Health and Safety Management Systems) in 100% of Brownfield Business Units.
- Continue improving projects that generate Leading Indicators, such as Near Miss, Job Hazard Assessment, Safety Leaders, Safety Mentors, Stop Cards, Safety Tours, and Safety Recognitions.
- Continue driving new Leading Indicator projects that enable the organisation to adopt a 100% preventive approach in decision-making related to Occupational Health and Safety.
- Implement measures to reduce workplace accidents involving lost time due to medical leave, maintaining frequency rates between 0 and 9.
- In line with ALEATICA's 2023-2028 Strategic Plan, all operational ALEATICA Business Units will have a defined Accident Reduction Plan (ARP), which must be supervised and updated annually based on results. ALEATICA and all its Business Units will focus their efforts on supervising the execution and results of each preventive and corrective action, concentrating on accident-prone areas, particularly motorcycles and pedestrians.

Goal: AUNOR, AP, CEM, and ARM account for nearly 100% of fatalities and nearly 85% of accidents. The objective is to reduce fatalities by 30% in these assets by 2028.
- Update the 2030 Road Safety Strategy with Board approval.
- Create a Road Safety Management System that includes documentation, processes, and procedures distinct from those managed in occupational safety.



SOCIAL SUSTAINABILITY

We recognise that our presence around the world is both a responsibility and an opportunity to use our influence to create a positive and lasting impact on the communities near our Business Units.





OUR APPROACH AND STRATEGY

GRI 203-2, 413-1, 413-2
S2-ESRS 2 SBM-2
S2-ESRS 2 SBM-3
S2-1, S2-2

At ALEATICA, we believe that business success goes beyond financial results, as it also lies in the positive impact we generate in the communities where we operate. We aim to be seen as a neighbour that drives actions that impact and transform lives through our operations in each of our Business Units.

Each initiative is supported by our Social and Environmental Sustainability Standard, aligned with our Sustainability Policy, which establishes the general guidelines for the design and prioritisation of our impact projects:

- 1 Alignment with the material topics identified in the materiality analysis of each Business Unit.
- 2 Prevention and mitigation of social and environmental risks.
- 3 Compliance with social or environmental regulations.
- 4 Value generation for the business and our stakeholders.
- 5 Requirements from the concession title, authorities, or communities.

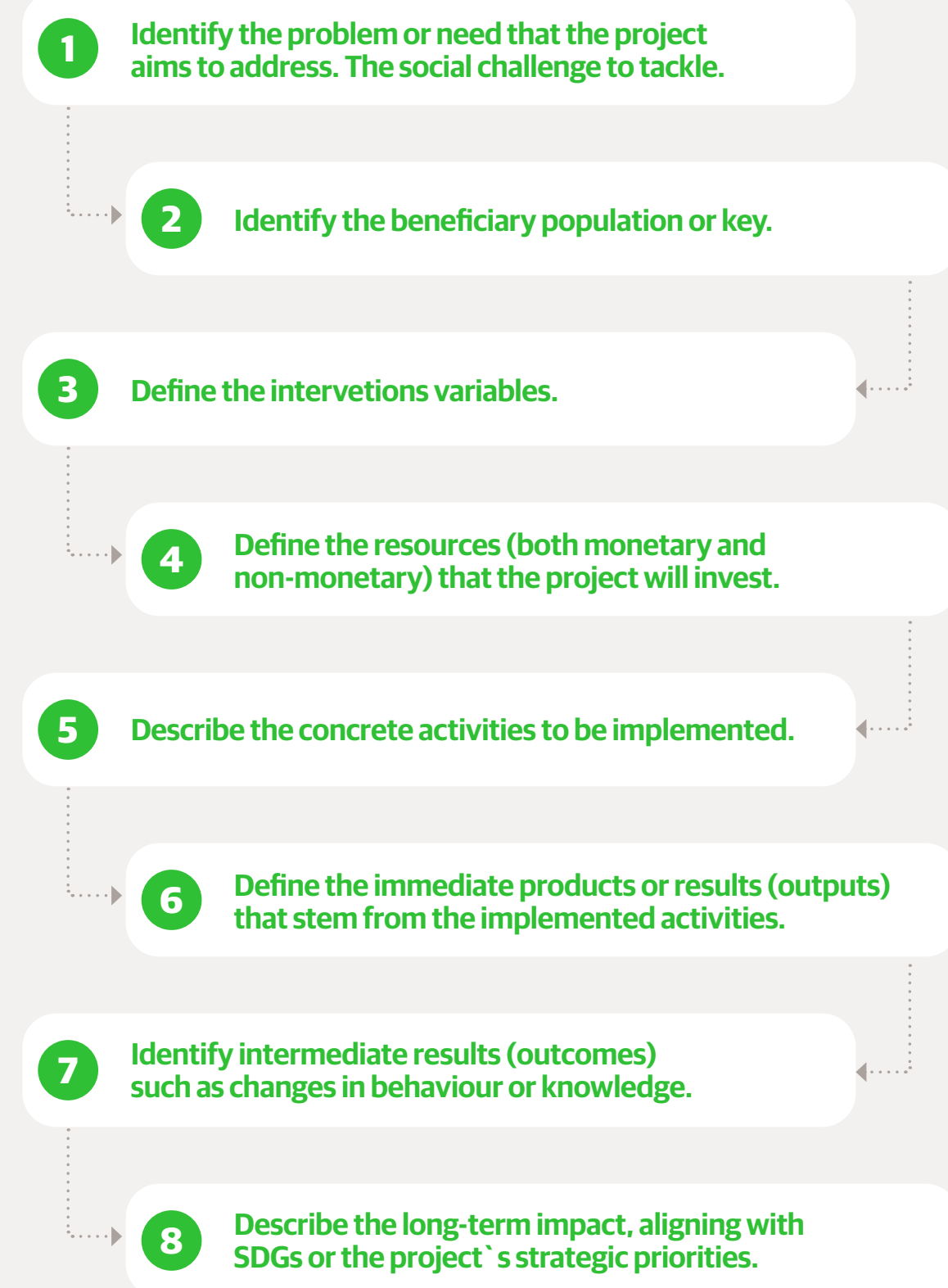


By the end of 2024, all our Business Units have their own materiality analysis, allowing us to address and prioritise the local needs of the communities where we operate.

The materiality analysis is just one stage of our impact methodology. To ensure our projects have a greater potential for success and can be sustained over time, we have incorporated a series of key steps:

- 1 Definition of the problem, objective, assumptions, and activities based on the theory of change.
- 2 Definition and study of variables for the proper establishment of SMART indicators.
- 3 Measurement of the social return on investment and project evaluation.

IMPACT MEASUREMENT FORMULATION PROCESS



As a result of our exercise to identify the problems or needs to address, we developed a theory of change as part of the social return on investment analysis. This allows us to identify the extent to which stakeholders are involved in the project and their perception of the outcomes of our initiatives.

This theory of change⁵² is crucial to determine what we want to measure and how we will do it, enabling us to collect relevant information that helps us achieve the desired impact.

⁵² The theory of change is a conceptual model that addresses an identified problem or need, outlining the step-by-step process to achieve the desired changes.



SOCIAL IMPACT

At ALEATICA, we continue working to strengthen our engagement with communities and amplify the impact of our actions.

6,691,289

euros in social investment, in 2024.

The classification of these projects was divided into the following focus areas, relevant to both ALEATICA and the communities:

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

43

social impact initiatives developed, of which 15 were focused on education, in 2024.

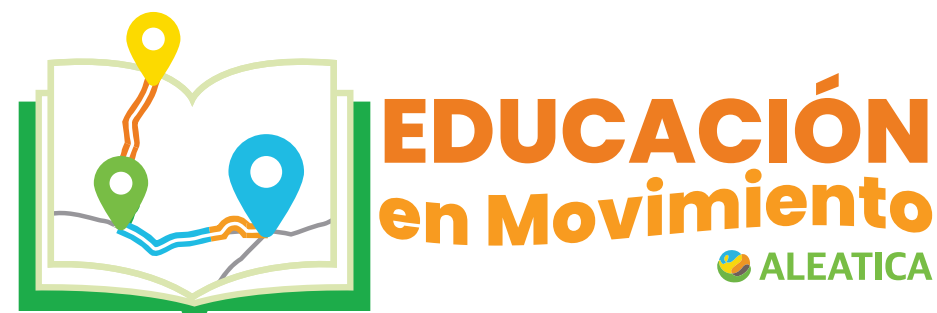
We continue to refine our impact methodology to ensure a consistent approach across all Business Units, allowing us to keep creating initiatives that deliver value and positive social impact.





SOCIAL PROJECTS

Educación en movimiento



At ALEATICA, we recognise that the best way to address community needs is to promote academic education. That is why our flagship social project, "Education in Motion" focuses on facilitating access to education to positively influence the quality of life in our communities, providing them with opportunities for development and growth.

In 2025, we will expand this programme to be implemented across all Business Units. A sustainable future is the goal, and education is the path.

Partners: All Business Units.

Impact: Education for children, women, youth, and adults is the cornerstone of Social Sustainability at ALEATICA. This commitment is reflected in various programmes across our global concessions, aiming to maximise the positive impact on the communities where we operate.

ALEATICA

InnovAcción TeleVía



As part of our commitment to sustainability, TeleVía launched the "InnovAcción TeleVía" hackathon, aimed at discovering creative and proactive minds within our community. This year, the call for participation focused on four categories: sustainable mobility, safe mobility, smart mobility, and mobility as a service. With more than 100 participants in the Idea category and 27 in the Startup category, InnovAcción awarded the top three in each category."

Partners: Disruptivo/Social Lab.

Impact: Two winners—one in the Idea category and one in the Startup category:

Idea Category: "Voy Seguro", a car insurance proposal linked to fuel consumption.

Startup Category: "Veu", a lightweight electric vehicle design for trips under 5 km.

TeleVía - Mexico

Boca Sur Fishermen's Protocol



Since 2023, we have been implementing an agreement protocol with six measures to promote local artisanal fishing and foster the social integration of employees from the Boca Sur Cove, adjacent to the Puente Industrial project. This initiative includes boat repairs, provision of equipment such as nets, freezers, and cage kits, as well as direct financial support. Additionally, we have made significant progress in setting up a commercial salesroom for handling and selling their seafood products in the area.

Partners: Boca Sur Artisanal Fishermen's Union - Ministry of Public Works of Chile.

Impact: 58 artisanal fishers benefited.

Puente Industrial - Chile



Sowing Development



Through periodic training, we have provided education to residents of Huambacho, Samanco, Ana, and Ancash communities, teaching them improved agricultural management techniques. This effort aims to enhance their production systems, standardise their processes, and increase asparagus crop yields.

The objective is to improve the quality of the final product by optimising it for sale, increasing competitiveness in the market, and fostering economic development within the communities.

Partners: Sostenibilidad del Bosque NGO.

Impact: Around 100 community members trained, and two hectares cultivated.

AUNOR - Peru

Violence Prevention Project



We conducted 14 two-hour preventive workshops to raise awareness about violence against women, using an open, interactive, participatory, and experiential learning approach. These workshops were carried out in Ecatepec, Jaltenco, Tecámac, Texcoco, Coacalco, and Chimalhuacán.

Partners: Institute for Human Rights Research and Gender Studies (IIDHEG).

Impact: 359 individuals benefited.

Circuito Exterior Mexiquense - Mexico

Road Safety Education for All



Through this initiative, we aim to raise awareness among children in five communities around the concession by organising activities focused on environmental sustainability, climate change adaptation and mitigation, peace culture, human security, urban development planning, and equitable economic growth. We implemented various community improvement projects, allowing children of different ages to participate and better understand the impact of maintaining harmonious communities.

Partners: ARU (Urban Regeneration Alliance), ESG Community Committees, and local school administrations.

Impact: Five communities benefited.

AP - Mexico



Biodiversity School



This initiative aims to raise awareness and educate schools, starting with young students, on the importance of protecting the environment and biodiversity through pollinators. It is developed and delivered by a scientific team.

Local schools and students participate in a series of meetings, workshops, and field experiences related to biodiversity protection.

Partners: 3bee.

Impact: 65 students.

Brebemi - Italy

Presa del Llano Expansion



We undertook the expansion of Presa del Llano to generate employment and income for nearby communities. The project includes designated areas for food services, handicraft sales, picnic shelters and grills, sports courts, playgrounds, a medical area, trails, and cabins.

Our goal was to enhance the area’s appeal, thereby creating jobs and improving quality of life.

Partners: Entrepreneurial Committee created by the community.

Impact: 1,092 families benefited, 15 jobs created, and environmental benefits related to water conservation and natural area preservation.

AT-AT - Mexico

Human Rights and Sustainable Leadership School



This educational strategy seeks to train children, adolescents, teachers, and school administrators in human rights and Sustainable Development Goals (SDGs). Through role-playing exercises simulating decision-making spaces like the United Nations, participants engage in experiential learning.

As part of this initiative, we conducted 48 training sessions and four negotiation tables, determining which teams would represent their municipalities in the next project phase.

Partners: CHB Group Consulting - Conciudadana - National Army - National Infrastructure Agency - Chamber of Commerce for Northeast and Magdalena Medio.

Impact: 24 educational institutions, 44 teachers, and 927 students benefited.

ARM - Colombia

Road Safety Education Programme



In 2024, we carried out two initiatives under this programme. In celebration of Road Safety Day (June), the Nogales-Puchuncaví concession improved thirteen pedestrian crossings and directional arrows in Puchuncaví, particularly near Los Maquis School. Additionally, in November, the concession, in collaboration with CONASET, facilitated an online road safety course for 11 municipal schoolteachers from Puchuncaví and Nogales.

Partners: Municipality of Puchuncaví - CONASET.

Impact: 20,959 inhabitants of Puchuncaví and 11 municipal teachers from Nogales and Puchuncaví benefited.

Nogales Puchuncaví - Chile



VOLUNTEER PROGRAMMES

In 2024, we conducted **27 social and 15 environmental volunteering activities**.

A total of **706 team members** participated, accumulating **3,477 hours of volunteer work**.



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

We carried out a large-scale robotics and creative engineering activation for Technical Secondary School No. 23 “Dr. Mariano Vázquez Rodríguez students.” Additionally, we improved both classroom appearance and functionality as well as the machine and robotics workshop.

Partners: Kueponi Consultoría.

Impact: Three restored classrooms with 30 volunteers and 210 hours dedicated.

TeleVía - Mexico

Reforestation of KM 89

We carried out a reforestation project to improve the space and plant native trees in the area.

Partners: CYSPESSA.

Impact: 20 volunteers, 80 hours of volunteer work, and 100 trees planted.

AP - Mexico

Two Reforestations and a Mazahua Workshop

Volunteers and members of the Mazahua community participated in reforestations which included a traditional elements ceremony and a craft workshop where our personnel learned how to create traditional Mazahua crafts.

Partners: Corporate.

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

AT-AT - Mexico

Nectariferous Tree Reforestation

Team members planted nectar-producing trees to regenerate an unused area. These trees provide a nutritional source for pollinating insects, contributing to biodiversity conservation.

Partners: 3bee.

Impact: 50 trees planted.

Brebemi - Italy

Three Reforestations Near the Business Unit

We prepared substrates and conducted reforestation in the Sierra de Guadalupe with the participation of 76 volunteers.

Partners: Kueponi Consultoría.

Impact: 1,070 trees planted.

Circuito Exterior Mexiquense - Mexico

Corporate Volunteering “Building Bridges”

We conducted educational sessions with four bridge construction workshops in classrooms. Later, students visited the construction site, where we explained the project's impact on the community.

Partners: Fundación Trascender.

Impact: 80 students and 15 Puente Industrial volunteers participated.

Puente Industrial - Chile



Support for the Improvement of an Educational Centre

ARM organised a major volunteering event where the community joined forces to beautify the Doña Ana Rural Educational Centre in the Doña Ana district of Yolombó. This collective effort included deep cleaning and painting, resulting in a more welcoming and stimulating environment for students.

The impact of this initiative is significant, as it not only improves the school's facilities but also strengthens a sense of belonging and commitment to education within this rural community. Providing children with a suitable space for their academic development fosters a positive learning environment and well-being, contributing to the overall growth of Doña Ana and its residents.

Partners: Local community - Municipal Administration of Yolombó.

Impact: 23 volunteers and 138 hours dedicated.

ARM - Colombia

Support for Charitable Associations

We supported charitable organisations by assisting in their product inventory. One organisation focused on children with disabilities, while another provided emergency helicopter ambulance services. Our team helped with processing purchase orders for these organisations.

Partners: New Life Association - Midlands Air Ambulance Charity.

Impact: 25 hours dedicated and 12 volunteers.

M6toll - United Kingdom

Open Class in Port Environments

We opened our port facilities to future emergency professionals (firefighters and paramedics), fostering educational collaboration and conducting a first aid drill.

Partners: Alicante Fire Department and technical emergency institutes.

Impact: 40 volunteers and 160 hours dedicated

TMS - Spain

Corporate Volunteering in Road Safety Education

In December 2024, we launched this initiative aimed at first and second-grade students at El Rungue School in Puchuncaví, promoting road safety education from an early age to foster a culture of prevention and responsibility in traffic. The initiative included participation from 15 volunteers from Nogales-Puchuncaví, company staff, and employees from Fundación La Semilla, along with representatives from the National Traffic Commission (CONASET) and the El Rungue School community.

Partners: Fundación La Semilla - CONASET.

Impact: 100 students and teachers, and 15 volunteers from Nogales-Puchuncaví.

Nogales-Puchuncaví - Chile

Support in Natural Disaster DANA (Isolated Depression at High Levels)

We assisted in cleaning efforts and removing vehicles affected by DANA in the Valencian Community.

Impact: 320 hours dedicated.

M45 Euroglosa - Spain

Murukushun Biblioted – A Rural Library

We aimed to improve the infrastructure of the *Centro de Promoción del Desarrollo Humano Murukushun* to provide a safer and more attractive environment for children and the community. Our objectives include promoting environmental sustainability, improving educational infrastructure, and encouraging community participation.

Partners: *Centro de Promoción del Desarrollo Humano Murukushun*.

Impact: 50 children benefited.

AUNOR - Peru

Support for Fundación CMR with Toy Distribution

We visited homes, dedicating volunteer hours to organising and delivering donated toys to children in need.

Partners: Fundación CMR.

Impact: 14 volunteers and 56 hours donated.

Viaducto Bicentenario and Autopista Urbana Norte - Mexico



SUPPLY CHAIN

GRI 204-1, 2-6

A fundamental aspect of fulfilling our extended responsibility to the environment and all our stakeholders is the comprehensive management of our value chain. As an operator of transport infrastructure assets, many of our management activities are supported by contractors or executed with the assistance of third parties. In this regard, we have strengthened our internal framework for supply chain management under the highest standards. This framework includes:

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

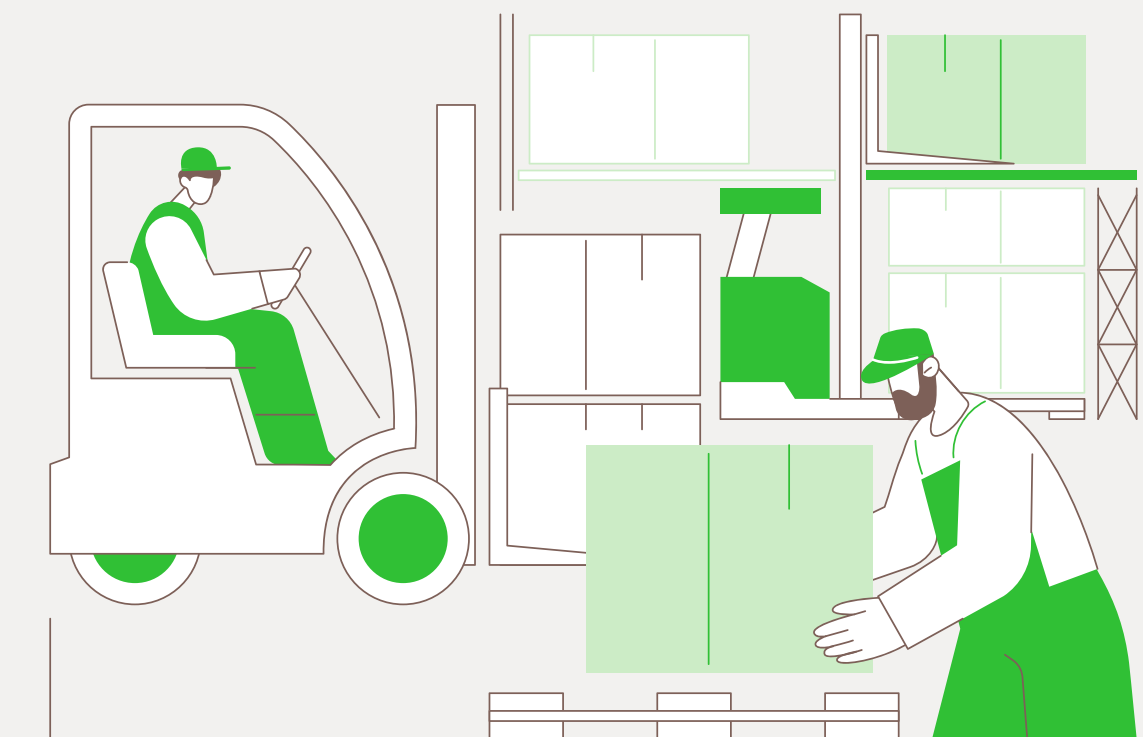
The update to our Procurement and Contracting Standard incorporated elements from the previous standard for supplier homologation, registration, and evaluation. It now establishes the general guidelines for selecting suppliers, as well as the categories and types of purchases. This update was a milestone in our supply chain management, as it is now more aligned with the company's needs and activities and aims to streamline our risk mitigation processes within our supply chain.

We recognise that such processes require a period of adaptation and maturity. Therefore, this year was a learning curve for teams in adopting the new guidelines of the standard. In 2024, we focused on validating concepts, formats, and methodologies. By 2025, we will consolidate the evaluation processes.

In 2024, we worked with

2,345

suppliers, of which 96.63% were local.



In 2024, we successfully updated our Procurement and Contracting Standard.



SUPPLIER ENTITY EVALUATION

We recognise that we face various risks that may affect the continuity of our supply chain, many of which are beyond our control. Examples include price fluctuations or disruptions in the supply of a specific material or resource.

Our commitment to mitigating these risks is reflected in a robust due diligence process for procurement and contracting, as outlined in our Procurement and Contracting Standard. This standard stipulates that, depending on the supplier entity or contracted service, different risk mitigation analyses will be conducted.

At ALEATICA, our procurement and contracting processes are guided by the following principles:

- Turnout
- Publicity, equal treatment, and non-discrimination
- Confidentiality
- Effectiveness
- Efficiency
- Transparency
- Documentation
- Sustainability
- Fair competition
- Avoiding conflicts of interest
- Negotiation

SELECTION AND EVALUATION OF SUPPLIERS

GRI 308-1, 414
S2-3, S2-4



Our mission is to build a supplier registry that meets our threshold of five dimensions, which we consider essential minimums:

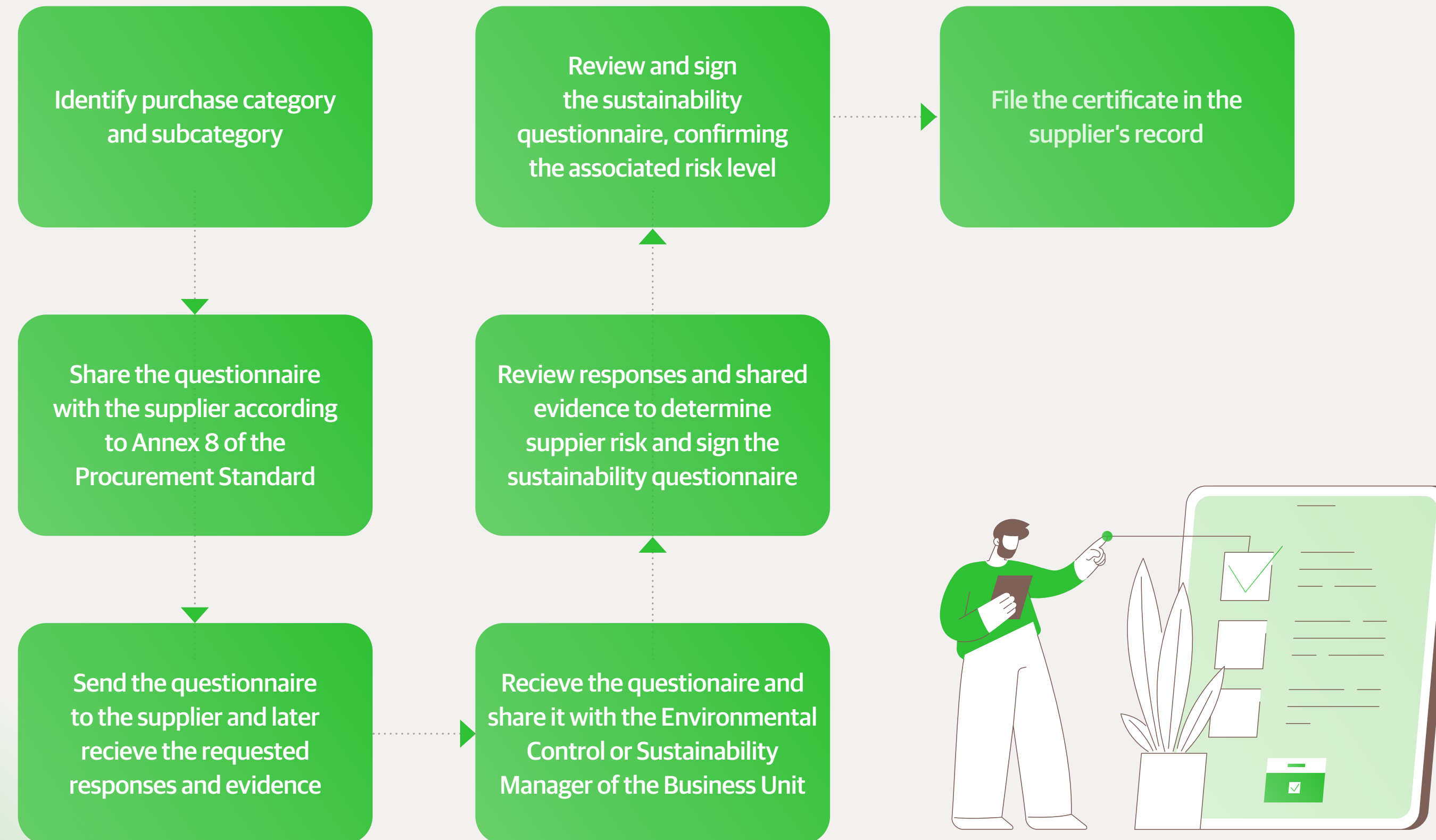
- 1 Technical Capacity
- 2 Safety Capacity
- 3 Maturity in Sustainability
- 4 Financial Capacity
- 5 Legal and Administrative Aspects

Our sustainability teams understand the importance of evaluating our suppliers to identify potential impacts or risks arising from our supply chain. For this reason, each Business Unit conducts this exercise.





PROCESS FOR EVALUATING OUR SUPPLIER



Following the update of the Procurement and Contracting Standard, in 2024, we strengthened the questionnaires used in this process to ensure they focus on both the type of service provided by our suppliers and the ESG (Environmental, Social, and Governance) topics relevant to ALEATICA.

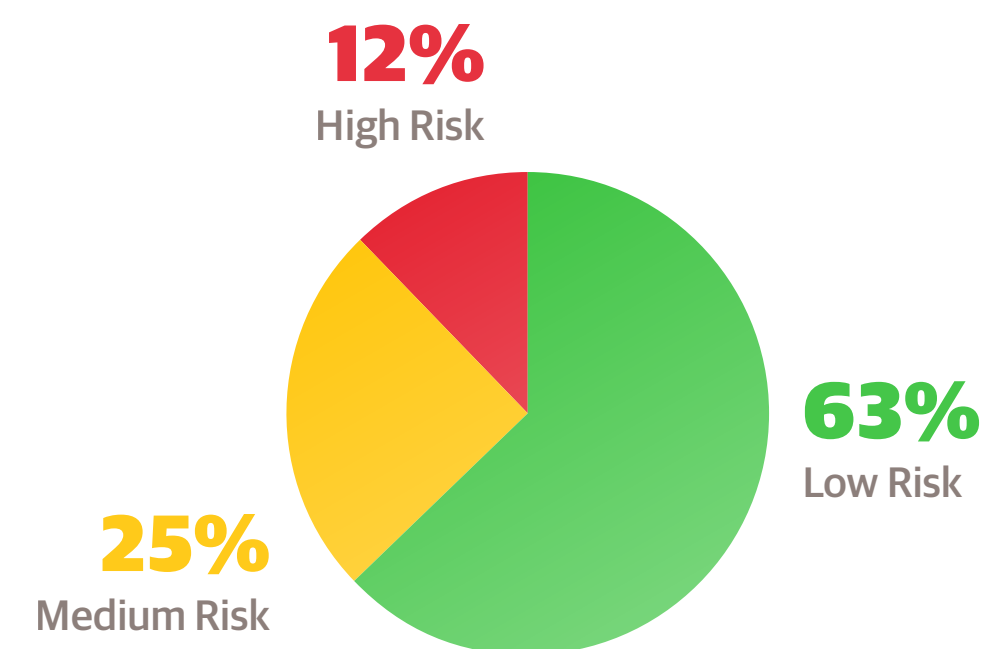
We designed seven questionnaires that cover the different categories of suppliers most relevant to our activities:

- 1 **Pavements:** Suppliers of hot and cold materials.
- 2 **Structures:** Road joints, neoprene supports, and civil structures.
- 3 **Steel Safety Devices:** Suppliers of metal barriers, transitions, impact attenuators, impact terminals, and end sections.
- 4 **Studies:** Suppliers of repetitive studies, structural inspections, and other supervision work.
- 5 **Signage:** Vertical, horizontal, and vibro-line signage.
- 6 **Drainage Cleaning:** Suppliers of general drainage cleaning services.
- 7 **Others:** Suppliers that do not fall into any of the other categories but are considered relevant in ESG (Environmental, Social, and Governance) topics.



As a result of applying any of these questionnaires, we obtain an ESG risk level associated with each supplier or contractor entity.

Supplier assessments results in 2024



Based on the ESG risk level of each supplier entity, the level of delegation of authority for approving and signing their respective contracts is established.

59 of our new suppliers were evaluated using the new methodology, this year.

This year, we implemented our Critical Supplier Development Programme, which focuses on safety in our supply chain. The programme aims to ensure that all our suppliers align with our essential minimum criteria. If a supplier's rating is low, we invite them to participate in this programme to strengthen their safety practices.

This process reflects our commitment to sustainability and has provided us with important insights for decision-making. In particular, we recognise ALEATICA's role in building capacity among our suppliers. Therefore, we will work on providing training and the necessary resources to help them familiarise themselves with ESG topics and strengthen their internal practices.

We will continue working to ensure that our supply chain reflects our commitment to social and environmental sustainability.





FUTURE COMMITMENTS

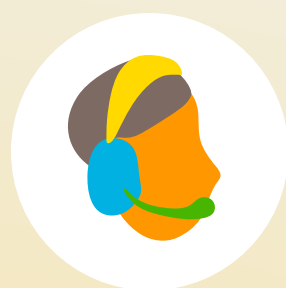
Our commitment to implementing best practices ensures that our social impact projects and initiatives are valuable to our communities and sustainable over time. Additionally, we reaffirm our responsibility to guarantee a safe, sustainable, and responsible supply chain. In this regard, our objectives for the coming years are:

SOCIAL SUSTAINABILITY

- To better understand our role in the communities, we will strengthen our understanding of the communities where we operate to develop a short-, medium-, and long-term vision that helps us establish future social impact goals.
- Develop and implement social and environmental projects and actions based on five selection criteria: materiality analysis, risk mitigation, compliance with social or environmental regulations, proactive actions that generate a positive impact on our identified stakeholders, and addressing requirements from the concession title, authorities, or communities.
- Implement social projects based on our Social Impact Methodology.

SUPPLY CHAIN

- Strengthen the digitalisation of our supplier selection and evaluation processes to become more agile and efficient. For this objective, we will consider the experience we have gained in Mexico and Peru.
- Enhance the strategic skills of our Procurement teams, evolving towards a level of maturity that allows for better management of the function, spending, and risk mitigation.
- Develop the SRM (Supplier Relationship Management) programme to consolidate strategic relationships required for key categories in the organisation.
- Conduct due diligence in our supply chain to mitigate environmental and social risks, enabling us to collaborate with our key suppliers to build capacity in ESG (Environmental, Social, and Governance) matters.
- Review the sustainability analysis process to include opportunities identified by our Sustainability and Procurement teams and schedule additional training reinforcement.
- Work on a capacity-building programme to help suppliers improve their awareness of the importance of ESG aspects.



EXCELLENCE IN SERVICE

At ALEATICA, customers are at the heart of intelligent mobility. We listen to their needs to deliver the best service with the highest quality standards.





OUR APPROACH AND STRATEGY

GRI 2-26, 3-3

CX STRATEGY

At ALEATICA, we aim to transform the mobility experience for each of our customers and all our clientele. To achieve this, we have defined a customer Experience (CX) Strategy that aligns with international standards and metrics.

The CX Strategy, implemented at ALEATICA since 2021, has the primary goal of improving our customers' experience by providing safe, comfortable, and efficient journeys, while capitalising on potential market opportunities and data analysis to anticipate changes and make better-informed decisions. This is achieved by actively listening to our customers' needs and addressing their concerns, while optimising operations and generating economic benefits for the company.

Over time, we have confirmed that the Customer Experience methodology of this strategy has been successful and beneficial for the company. For this reason, during 2024, we continued its implementation in Business Units globally, such as Brebemi in Italy, Nogales-Puchuncaví in Chile, and AUNOR in Peru. At M6toll in the United Kingdom, it is being integrated as part of their incorporation into ALEATICA.

We have cross-functional CX committees in each Business Unit, composed of various areas of the company. The role of these committees is to foster a stronger organisational culture through continuous improvement and the pursuit of service excellence. They aim to address customer needs through ongoing training, the implementation of corrective initiatives, and the monitoring of customer service indicators. This has allowed us to identify key improvement challenges, resulting in increased satisfaction and reduced complaints:

- This year, at CEM, we revamped our billing portal to address one of the main sources of doubts and complaints.
- In 2024, we digitalised customer satisfaction surveys for road customers and applied them to customers in the Business Units of Peru and Italy. This is a significant milestone, as the results of these surveys will provide valuable insights to develop an action plan for implementing improvements.
- In the CEM and *Vías Urbanas* (AUN and VB) Business Units, we are carrying out a CX data-driven project that seeks to identify market opportunities and generate a positive experience, ensuring we deliver on our value proposition and build customer loyalty.





VOICE OF THE CUSTOMER (VOC) PROGRAMME

This programme is part of the Customer Experience Strategy. Through a consulting firm, workshops and working sessions were conducted with the Business Units to improve and optimise surveys, contact channels, and the collection of the Voice of the Customer.

We structured this programme with the intention of improving our practices in customer service and support, and establishing a framework that enables actionable responses and generates value from the information gathered through various service channels and surveys. This programme has two management lines:

CUSTOMER MANAGEMENT

The focus is on specific cases, with the goal of identifying the particular issue and establishing a continuous process until a solution is achieved. The expected result is to transform detractor customers (those with previous negative experiences) into promoters of the company and its services.

PROCESS MANAGEMENT

We identify the most critical pain points for customers, such as service issues, billing, closures, and safety, and based on this, we define action plans to improve their experience and achieve continuous process improvement.

Voice of the Customer Programme Action Lines

- **Integrate relational and transactional indicators**, as well as Customer Journeys, which are journey maps identifying the points where customers interact with the company and outlining their expectations and experience.
- **Improve customer interaction time** with the Business Unit (immediacy and availability for better monitoring).
- **Increase the number of surveys conducted** to enhance response rates from customers.
- **Incorporate dashboards and integrated information analysis.**
- **Evaluate the impact of received complaints.**
- **Promote customer feedback in critical cases**, whether from detractor customers or ongoing follow-up cases.





CONTACT CHANNELS

ESRS S4-3

At ALEATICA, we aim to meet the different needs of our customers and road users by offering multiple contact methods and communication channels. Whether it's for billing issues, payments, customer service, schedule information, or incident alerts on the road, we provide accessible means of contact.

Customers can be assisted through these standardised channels or via personalised service, ensuring they receive support with the highest standards of quality and efficiency.

TRAINING FOR SERVICE EXCELLENCE

A key differentiator at ALEATICA is our service excellence. We achieve this through continuous training and education via a customer service training programme. This programme covers key topics such as leadership, crisis management, technological innovation, service efficiency, and proper language usage, among other fundamental aspects.

CONTACT METHODS AND PRESENCE

Means of contact	Business Units														
	CEM	AP	AUN	VB	Televisía	AT-AT	AUNOR	ARM	TMS	TCT	M45	PI	NP	A35	M6toll
Website	X	X	X	X	X		X	X	X	X		X	X	X	X
Email	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Call centre	X	X	X	X	X		X	X	X	X	X	X	X	X	X
Control / Emergency Centre	X	X	X	X			X	X	X	X	X		X	X	X
Toll Booth Service	X	X	X				X	X							
Customer Service Centre	X	X	X	X	X		X	X	X	X		X	X	X	
X	X		X	X	X			X						X	X
Facebook	X		X	X	X		X	X						X	X
Instagram					X										
YouTube	X		X	X	X		X	X							
WhatsApp					X										
App	X	X	X	X	X										



SMART MOBILITY

We know that adapting to technological innovation is essential, as it makes customer service processes more efficient and transformative. We achieve these goals through two digital applications, which offer various tools designed to enhance their experience and facilitate road usage:



ALEATICA APP

Through the ALEATICA mobile app in Mexico, we provide a communication bridge between the company and our customers. Through the app, customers can access information about the different Business Units, with functionalities such as the chatbot, route calculation, and billing via a QR code for CEM and AP.

In 2024, we had a total of 57,499 downloads (iOS 20% and Android 80%) and 122,201 processed invoices, 94% of which were for CEM and the rest for AP. We experienced a -3% decrease in downloads and a -29% decrease in invoices compared to 2023. In 2025, we will promote the use of the app by leveraging its existing functionalities such as the chatbot, billing, and route navigation, as well as incorporating new features like satisfaction surveys, road notifications, and information about motorways.

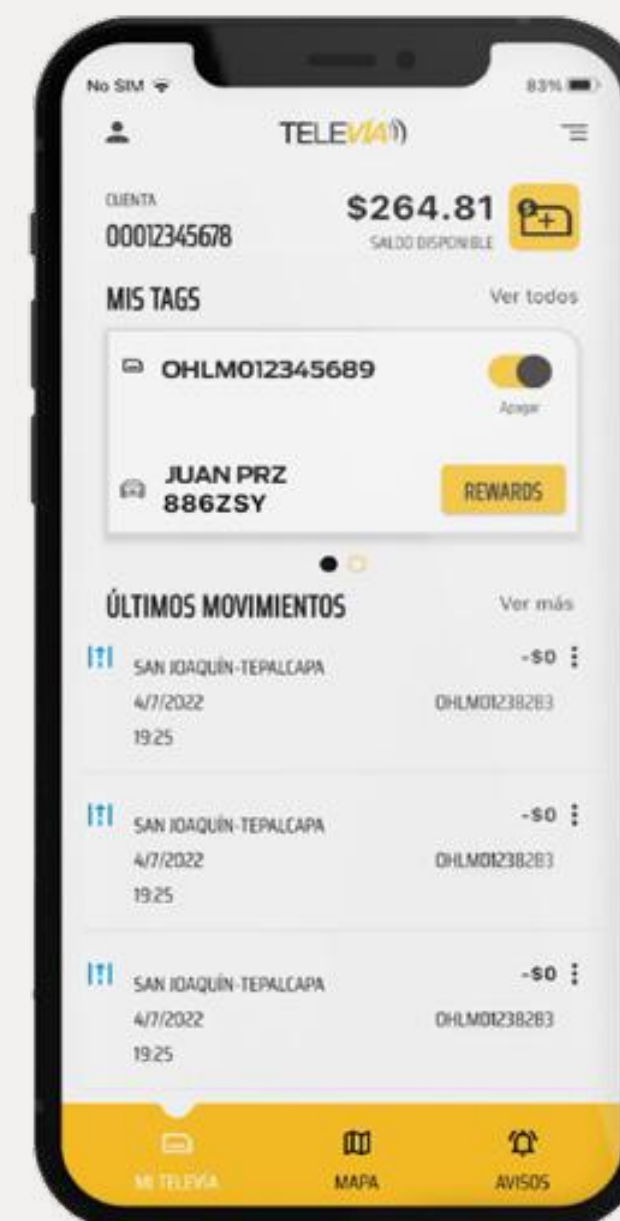
4.3 rating on Play Store.

4.8 rating on Apple Store.

9,600 monthly active customers.

2,713 monthly customers who invoice.

122,201 invoices issued.



TELEVÍA APP

Through the TeleVía mobile app, we facilitate access to road services, such as tag detection and loading, billing, road information queries, payment management, and reporting complaints and claims related to the service.

This year, we updated the app to improve the customer experience. We had a total of 378,367 downloads, 7% more than in 2023, and a total of 814,021 customer contacts, representing a 9% decrease compared to the previous year. These contacts were mainly related to topics such as tag status, balance enquiries, tag reading failures, and billing.

378,367 downloads of the TeleVía app.





SERVICE QUALITY

We have a service quality system that has proven its effectiveness over the years. This system is based on key indicators that allow us to analyse service quality, track critical points that may arise, monitor and evaluate the efficiency of our operations, and establish valuable contact with our stakeholders.

Service Levels

Contact Centre Service Level: Percentage of calls answered in less than 20 seconds.

Abandonment Rate: Percentage of calls abandoned after more than five seconds.

First Contact Resolution: Calls answered and resolved on the first contact.

Service Level: **89.12%**

Abandonment Rate: **1.93%**

FCR: **88.94%**

Customer Surveys

Customer Satisfaction Level: Percentage of customers who are satisfied and consider they received exceptional service.

Net Promoter Score (NPS): Indicator that evaluates customer loyalty towards a specific service and shows the recommendation rate of our customers based on the services received.

Customer Satisfaction: **92%**

NPS for Customer Service: **67%**

NPS for Roadside Assistance: **93.8%**

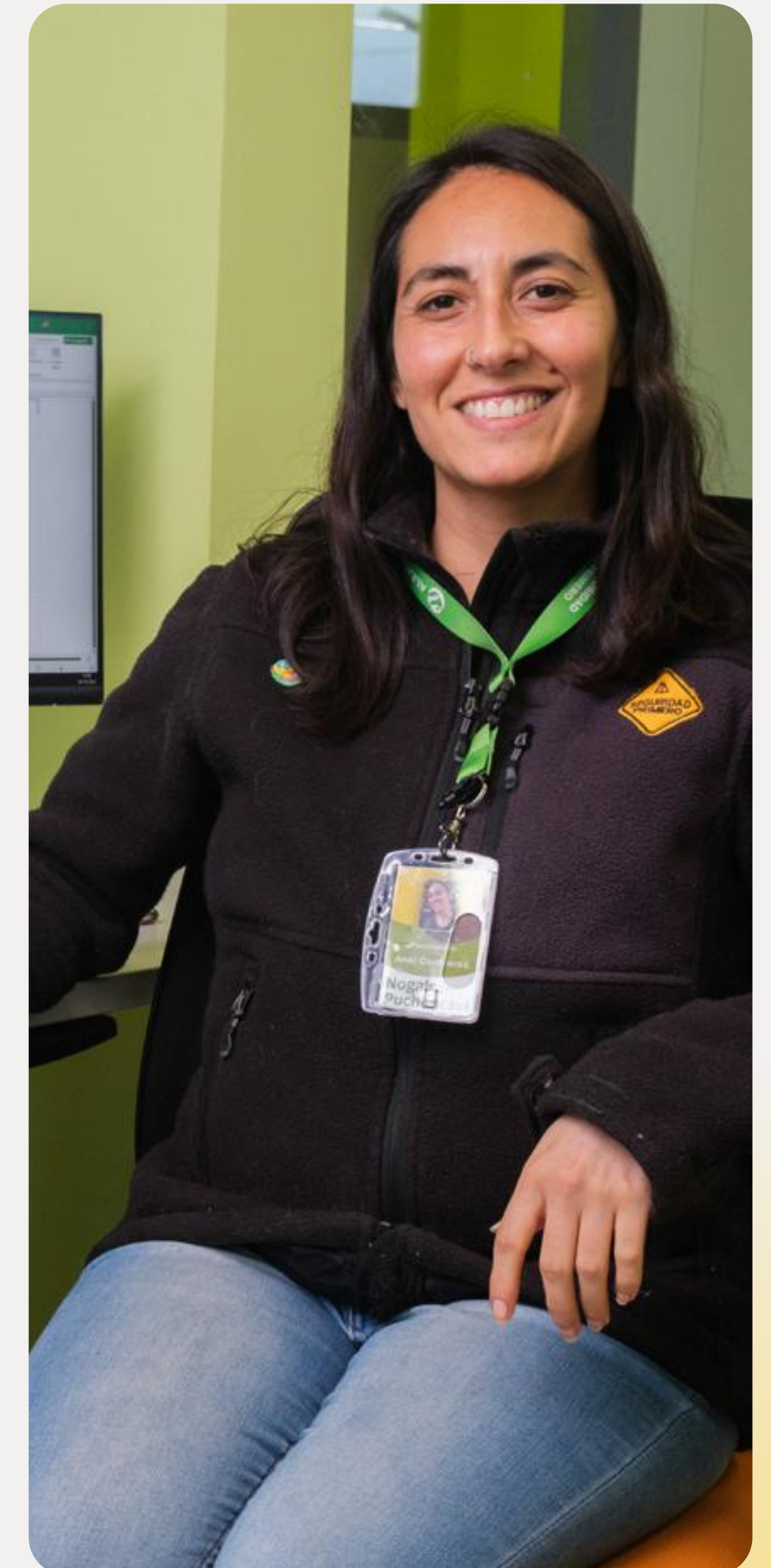
Complaints and Contacts

Complaint Ratio per Contact: Percentage of complaints received compared to the total number of contacts, including information requests, roadside assistance requests, complaints, suggestions, and positive comments.

Complaint Ratio per Traffic Volume: Indicator that shows the number of complaints received per million vehicles or customers, providing a measure of the proportion of complaints relative to the total traffic or customer volume.

Complaint Ratio per Contact: **2%**

Complaints per Million Customers: **80**





SATISFACTION SURVEYS

To evaluate, measure, and consolidate the effectiveness of our Customer Experience Strategy, one of the fundamental principles of our comprehensive quality system is the constant application of satisfaction surveys to our customers and clients.

With regard to satisfaction surveys, we rely on two main action lines:

TRANSACTIONAL SURVEYS

Regular surveys conducted after each transaction or call received. These surveys measure customer satisfaction with the service provided at that specific moment.

- Survey via the contact centre
- Survey after roadside assistance

RELATIONAL (STRATEGIC) SURVEYS

Surveys aimed at road customers to obtain a more comprehensive view of their experience. Unlike other surveys, which may be biased by complaints or claims, this survey seeks to improve the NPS by offering a more representative and objective sample of customer satisfaction.

In 2024, the average satisfaction rating in the surveys was **9.2 out of 10**, compared to 9.0 in 2023.

Rating

Business Unit	2022	2023	2024
CEM	9.3	8.8	9.0
AUN	9.4	9.5	9.4
VP	9.4	9.1	9.4
AP	9.2	9.2	9.3
TELEVÍA	8.6	9.2	8.5
AUNOR	9.8	9.7	9.3
ARM	9.8	8.8	9.8
NP	N/A	8.8	8.2
M6TOLL	N/A	9.3	9.2
TCT (CUSTOMERS)	8.7	8.8	9.6
TCT (CLIENTS)	8.3	8.1	8.7



Average NPS Score

Business Unit	Road Assistance			Customer Service		
	2022	2023	2024	2022	2023	2024
CEM	71.41	84.78	80.38	66.2	67.91	67.92
AUN	63.57	91.7	95	84.12	73.86	75
VB	70.4	80.9	95	84.12	64.62	79.13
AP	N/A	N/A	N/A	78.2	74.83	77.5
TELEVÍA	N/A	N/A	N/A	57.5	52.06	51.96
AUNOR	99.4	99.3	98.99	N/A	N/A	N/A
ARM	99.15	99.9	99.8	N/A	N/A	N/A
NP	N/A	N/A	N/A	N/A	N/A	N/A
A35	N/A	N/A	N/A	12.66	7.55	8.36
M6toll	N/A	N/A	N/A	33.67	44.5	41
TMS (shipping companies)	N/A	N/A	N/A	90	67	85
TMS (carriers)	N/A	N/A	N/A	73.4	82.8	66
TMS (passengers)	N/A	N/A	N/A	53.4	75	75
TCT (customers)	N/A	N/A	N/A	88.3	88	85.2
TCT (clients)	N/A	N/A	N/A	92.1	91.2	92.7





COMPLAINT AND CLAIM SYSTEM

GRI 2-26

At ALEATICA, we have processes in place for managing complaints and claims to evaluate service quality from the moment a request is received. This includes the accessibility of contact channels, request follow-ups, and case resolution by the responsible departments.

The Customer Service Department is responsible for managing complaints received through various contact channels and notifying the relevant departments for follow-up, evaluation, and resolution.

We establish timeframes for complaint resolution, ranging from five to 15 business days, depending on the country and the policies of each Business Unit. If a complaint is not resolved in the first interaction, our representatives follow up with the customer via phone or email to track the case.

Once a complaint is submitted, it is forwarded to the relevant department and analysed according to the reported situation. Responsible personnel review and resolve each case, implementing corrective and follow-up actions while providing feedback to the involved department. ALEATICA ensures that customers are notified of the resolution and closure of their complaint.

This procedure has allowed us to identify the key causes of Customer Dissatisfaction:

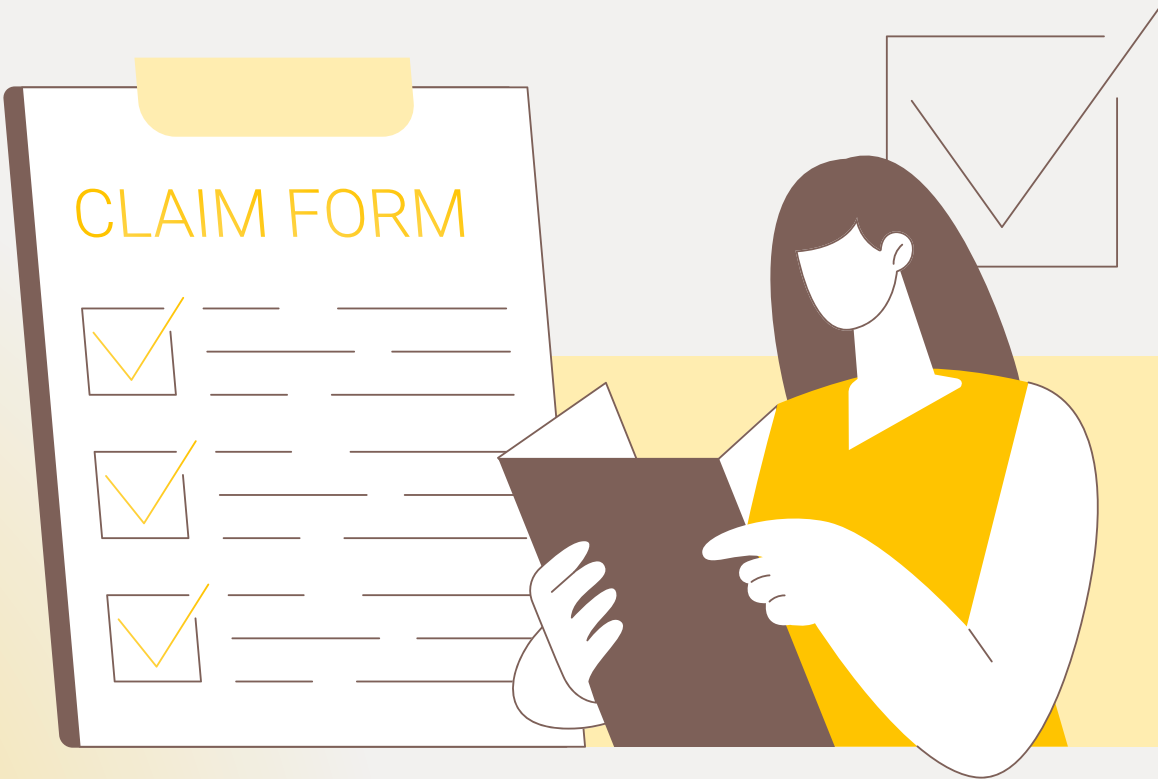
- 1 Issues with tag readings
- 2 Billing system errors
- 3 Unapplied balance reloads
- 4 Closures due to maintenance and blockages
- 5 Delays in clarification resolutions

These critical issues are reviewed in a cross-functional Business Unit committee, where not only the Customer Service team but also other relevant areas analyse whether an action or joint project can be implemented to resolve them.

One example is the billing issue that was the main complaint in the Circuito Exterior Mexiquense (CEM) Business Unit. Together with the IT, Operations, and Customer Service teams, we identified the need to update the billing portal. Additionally, the Operations team made adjustments to the roadway infrastructure, as some antennas were causing interferences that affected system readings, making it difficult for customers to retrieve their invoices.



Depending on the nature of the complaint or claim, one or more cross-functional teams within the Business Unit are involved in resolving the issue. Solutions may include FAQ documents addressing common concerns and personalised solutions for individual cases. These responses are planned in collaboration with communication teams. Each Business Unit is responsible for addressing customer concerns according to specific needs. Additionally, general information regarding common questions, maintenance closures, schedules, and costs is proactively shared with customers through social media platforms.



ADMISSIBLE COMPLAINTS REPORTED BY BUSINESS UNIT

Business Unit	2022	2023	2024
CEM	3,515	3,311	3,617
AUN	22	20	23
VB	20	29	9
AP	596	1,138	401
TELEVÍA	32,774	31,337	30,639
AUNOR	5	0	1
ARM	23	30	17
NP	27	63	38
A35	53	43	43
TMS	176	163	32
TCT	34	72	57

At ALEATICA, our goal is to always stay one step ahead, responding to customer concerns and enquiries in a proactive and transparent manner.





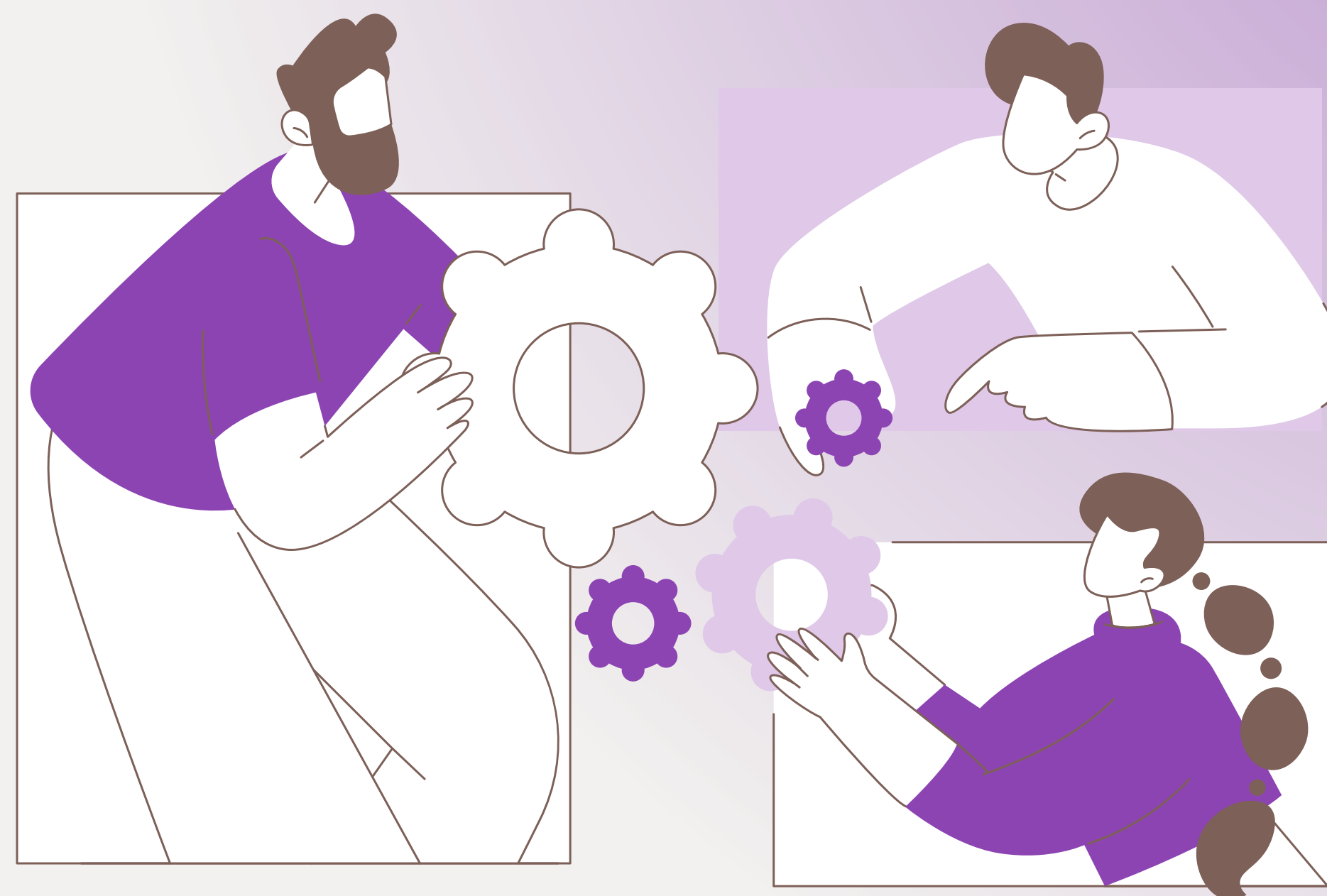
FUTURE COMMITMENTS

- Strengthen coordination between different areas of the company to implement a robust and optimal Customer Experience (CX) Strategy.
- Reduce response times when handling customer complaints by implementing more agile and efficient processes, ensuring that concerns are addressed promptly and effectively.
- Reduce costs by restructuring the privacy-by-design process, formalising it at a corporate level so that all areas adhere to it in a regulated manner, bringing methodology and order to the process.
- Offer more training and promote a stronger customer experience culture.
- Improve ALEATICA's and Business Units' maturity level regarding customer experience.
- Mitigate operational deficiencies through systematisation and data intelligence.
- Develop data-driven business strategies to achieve strategic benefits and improve the customer experience.



PASSION FOR THE TEAM

The strength of our company lies in an outstanding team: a talented, dedicated and passionate group of people who work together to transform roads and lives.





OUR APPROACH AND STRATEGY

GRI 3-3
S1-ESRS 2 SBM-3, S1-1

In today’s vibrant business climate, proactive, transformative management of our talent is critical to achieving long-term sustainability. Our Passion for the Team is what distinguishes us as an appealing company in which to work. Said company seeks to attract, develop and retain the best and brightest talent.

A sound approach to talent management not only enables us to adapt to industry changes and demands but also puts us on the right track to meet our business goals and objectives. Thus, we acknowledge our role to produce a positive impact on our workforce personal and professional development, whilst aligning ourselves with outer trends and addressing in-house demands. In that way, our commitment to being an employer which prioritises our workforce wellness and drive remains proven time and time again.

OUR TEAM

GRI 2-7
S1-6

We pride ourselves on our values resonating with our workforce, committed to our company goals. Our 2,793 team members play an essential role in our shared success as an organisation.



2,452
employees in 2022.

2,654
employees in 2023.

2,793
employees in 2024.

MAIN ACTIONS

S1-4

In order to ensure that we can provide the best possible working conditions, we have a model based on leadership, continuous improvement, professional and personal development and mutual trust.





One ALEATICA Culture

As a flagship strategy, through the One ALEATICA programme, we intend to strengthen the communication and interaction among all Business Unit members across all countries we operate in.

This is done through multiple channels including newsletters, communications on our in-house platform, corporate screens with informative videos in our corporate or administrative headquarters, and wallpapers.

One ALEATICA aspires to create a common corporate culture that can share values, dreams and motivations.

We are constantly adjusting to make our strategy as efficiently and effectively as possible. This is why the following initiatives were implemented in 2024:

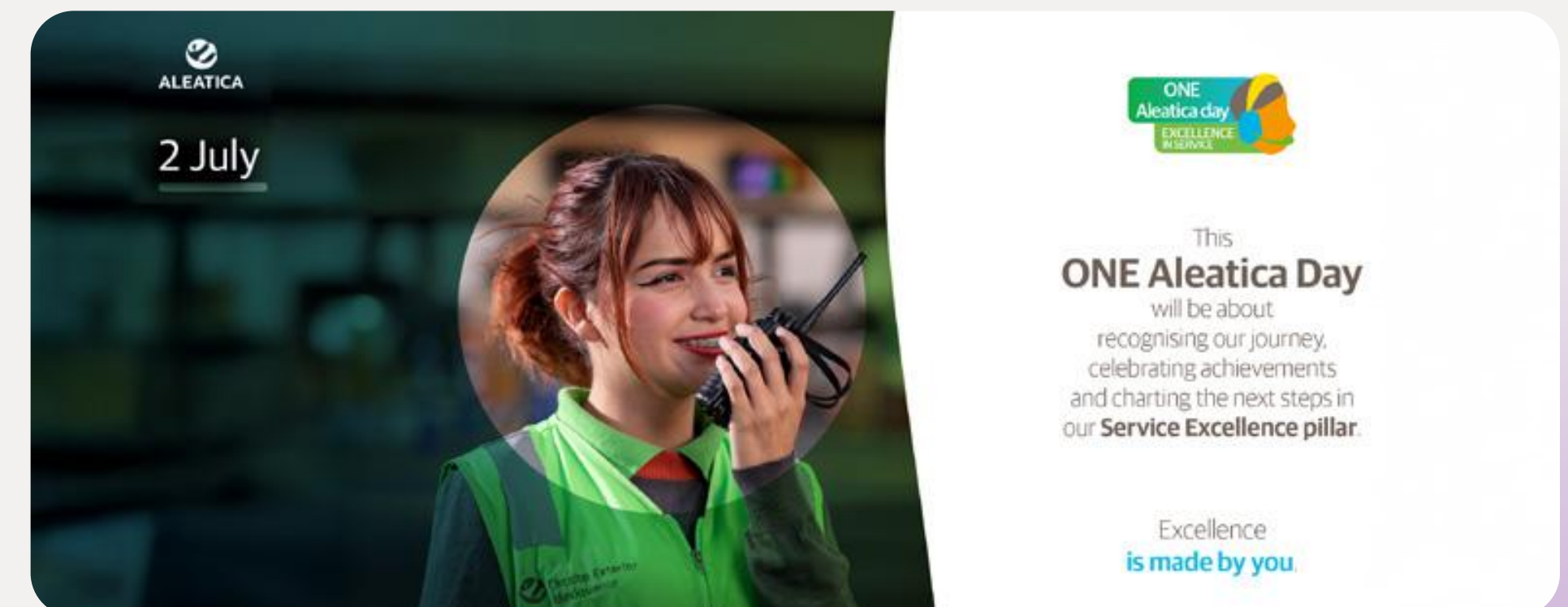
- **Assessment of the internal communication platform:** Whereby the main engagement figures from our platform were investigated to develop strategies that can increase the outreach we intend to share with our team members. As a result, next year a more intuitive platform, with more and better communication tools that can provide a more accessible and streamlined experience will be rolled out.
- **Seguridad Vial Somos Todos:** In order to strengthen our road safety outreach, the #SeguridadSomosTodos campaign will be launched this year on our in-house platform. This included posts to reflect on our driving habits, with videos that depicted dangerous “What would you have done?” case scenarios.
- **Global focus groups:** In order to gauge our campaign take-up rates, we work with the global communications teams to get insights and understand how well and efficiently messages get across via our internal networks.
- **We are One ALEATICA podcasts:** We introduced our podcast as an effort to strengthen communication about ALEATICA's activities on innovation, sustainability, diversity, equity and inclusion and, primarily, safety.
- **One ALEATICA Day:** As every year, we held our One ALEATICA Day, this time focused on customer experience.

One ALEATICA Day

One ALEATICA Day was an event designed to strengthen our commitment, to inspire our team members and to celebrate our milestones together. This is virtual meeting where over 600 people gathered to consolidate our vision and values.

During the event, we deep-dived into the impact that Service Excellence, a fundamental pillar of our culture, has built with all of our driven, passionate teams and customers. Moreover, we listened to the Champions and their experiences, milestones and challenges across different regions, and together we came up with our global Service Excellence ten commandments.

824 views
244 interactions





HIGH-PERFORMANCE LEADERSHIP

We are committed to fostering a high-performance culture which can enhance the leadership skills of our team members. That is why two years ago we kicked off a One ALEATICA culture shift from the highest organisational level, the Leadership Manifesto.

The Leadership Manifesto is how ALEATICA does things in five focus areas:

1 I SPEAK

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

Trust is the basis of genuine teamwork.

2 HUMILITY AND LEARNING

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

An arrogant attitude will lead me to think
that reality is the way I see it.

3 UNCONDITIONAL ACCOUNTABILITY

"If it affects US, it's MY problem."

I choose to be a player in the story,
not a victim.

4 IMPECCABLE COMMITMENTS AND REQUESTS

"We fulfill our commitments impeccably."

As a team, we make sure that we all do our
part when it comes to the requests and
commitments undertaken.

5 EFFECTIVE NEGOTIATION

*"We resolve conflict effectively
and escalate cleanly."*

We negotiate in the company's best interests,
not our own personal ones.

*This year we managed to deploy the Leadership Manifesto across all of the
organisation, through Champions and theoretical and hands-on training sessions.*

High Performance Culture





In order to make sure the Leadership Manifesto is fully implemented, in 2024 we provided Manifesto training to our operational staff through the People and Culture team. There were also leaders who labelled themselves as agents of change, who were then empowered to become enablers. The contents were adapted to their roles and have practical applicability to their day-to-day roles. We worked on these efforts in two stages:

1 Awareness raising and empowerment

- a. The **15 Executive Board** members took part in three retreats where they voiced their commitment to the vision set forth in the Manifesto.
- b. A group of **180 leaders** were involved in two face-to-face meetings where they worked on learning and implementing the Manifesto's behaviours, sharing experiences and group learning.
- c. **291 middle management** talent took part in three training modules that involved self-learning activities and exercises.

2 Behavioural sustainment

This stage, which involves team and individual discussion to reinforce these behaviours in our day-to-day work, is still ongoing. Learning sessions and recognition programmes such as ALEATICA Stars are also included.

Thanks to these efforts, we have identified our greatest strength: teamwork, to widen our impact and move towards a common leadership culture which can endorse our common corporate position and pursue our objectives and goals.

High performance culture

We seek to foster a high-performance culture which can unlock employees' utmost potential. This campaign reinforces the key behaviours that lead us to excellence, inspiring our management and operational teams regardless of their geography.

6,484 views
239 interactions



TALENT RECRUITMENT & RETENTION

GRI 401-1

An organisation can only be successful with a passionate team working under the best enabling working conditions. Therefore, we make sure we can provide a work environment where our team members can develop a career at ALEATICA.

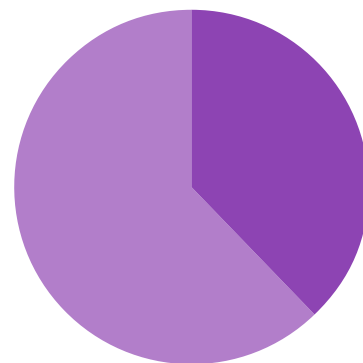
MAIN ACTIONS

Some of our main actions to secure the best and brightest talent include:

Talent input at executive levels to **strengthen the pool of successors.**

Implementing **individual career plans.**

62%
(343) male talent



38%
(211) female talent

554⁵³
new hires

Another key aspect is to position ourselves as a company which can proactively foster talent retention.

In 2024, 376 employee departures⁵⁴, 26.8% less vs 2023. This results in a 13.5% Group-level turnover.

In addition, 2024 saw a 1.80% absenteeism rate, i.e. 126,459 hours.

224 (59.6 %) voluntary departures

152 (40.4 %) involuntary departures



⁵³ More details on hires by age and country can be found in the Appendices section.

⁵⁴ More details on hires by age and country can be found in the Appendices section. Due to the nature of our business, the turnover rate is usually higher on the operational portion.



TRAINING THE BEST TEAM

GRI 2-4,404-1, 404-2
S1-13

Our team training means a cornerstone investment in our human capital. We are confident that their continued development not only enriches their careers but also strengthens our organisational culture and enables us to meet our objectives more effectively.

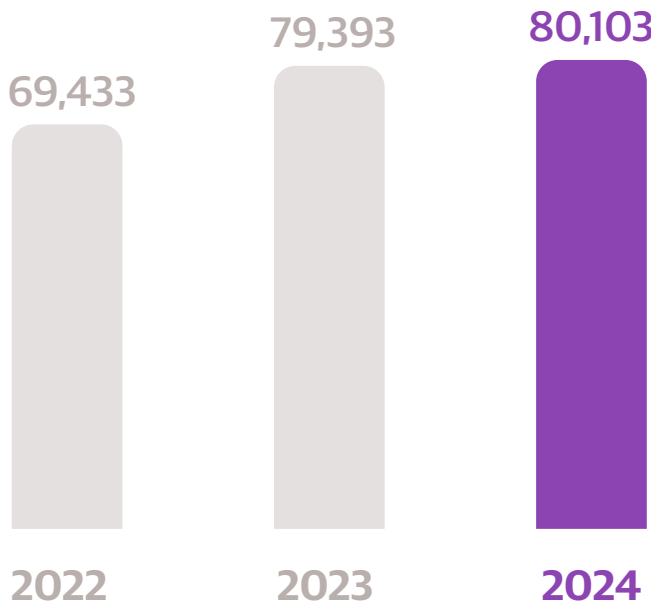
MAIN ACTIONS

Our ALEATICA training portfolio includes four angles:

- **We Institutional training:** Our **Annual Institutional Training Plan**, applicable to all our personnel, includes courses aimed at strengthening our sustainability cores. There are mandatory courses such as cybersecurity and data protection.
- **Competencies:** We seek to strengthen our organisational culture with leadership, negotiation, teamwork, and other soft skill courses.
- **Technical training:** We provide dedicated training for personnel on their own functional areas.
- **Wellness:** We provide training courses on comprehensive staff healthcare.

Starting in 2024, we will be launching the **in-house learning module**, a fully digital system that provides a learning experience tailored to all staff times and paces. The platform will have included over 3,000 e-learning contents by the end of this year.

Training hours



24.9 average training hours taken in 2024.

96.2% of our workforce were trained in 2024.

Men
51,702 training
hours, average
25.88 training
hours



Women
28,401

training hours, average
21.24 training hours

MONTHLY ONE ALEATICA NEWSLETTER

In 2024, our monthly One ALEATICA newsletter was reinforced as a key channel to keep teams abreast and connected. With 12 editions, a significant impact was reached, consolidating this means as a reliable and effective source of internal information.

4,162 views, representing i.e. an 88% increase vs 2023.

11,895 single views.

281 reactions.

21 clicks and **20** comments.



TALENT ASSESSMENT

GRI 404-3

Performance culture is a fundamental tool for our staff professional development. It allows us to recognize individual and team contribution, providing valuable feedback for team growth and development in an increasingly competitive and cutting-edge industry.

MAIN ACTIONS

To comprehensively assess our personnel, their performance is measured across three components:

- **Shared objectives:** We measure performance as aligned with our strategic priorities and key initiatives regarding ALEATICA's business plan.
- **Individual objectives:** Main contributions by each employee are measured according to his or her position.
- **Competencies:** Fulfillment of our behaviours in accordance with the Leadership Manifesto is measured.

The results from these assessments serve as the main input to make talent-related decisions. Specifically, it helps us to determine development, succession and salary.





FOSTERING DIVERSITY, EQUITY AND INCLUSION

GRI 2-7, 405-1

ALEATICA is certain that Diversity, Equity and Inclusion (DEI) are fundamental to our organisational culture. Because of the scope of our business around the world, one of the most exciting managerial challenges is multiculturalism. With business spread across multiple geographies, it is crucial an approach which takes into account the differences that enrich our workforce.

By fostering a diverse and inclusive work environment, we ensure that our people feel respected and valued, encouraging performance and professional development.



MAIN ACTIONS

Global DEI Strategy

As part of our ongoing commitment to ensuring DEI across the workplace, our DEI Strategy was introduced this year to align all our talent management efforts to our DEI objectives. This strategy is based on three guiding principles.

- **Talent diversity:** We are dedicated to creating a workforce that reflects the diversity of the markets we serve, ensuring a broad range of viewpoints and experiences that drive innovation.
- **Equal opportunity:** Our commitment also means providing equal career opportunities for all team members, actively removing any barriers and ensuring fairness and career advancement for everyone.
- **An inclusive work environment:** We prioritise a workplace where every employee feels respected and upheld, and a zero-tolerance policy towards discrimination and harassment.

As an essential part of the DEI Strategy, ALEATICA has found three DEI priorities, which must be addressed in our action:

- **Gender**
- **Multiculturalism**
- **People with disabilities**

In line with our relentless commitment to eradicate any form of discrimination, our Code of Ethics and Conduct and Human Resources Policy clearly outline our purpose of ensuring a workplace free of any type of discrimination and any other actions which may jeopardise our staff physical and emotional wellness or health.



Our most relevant initiatives for this year include the following:

A. The Diversity and Inclusion Policy. This policy sets the guidelines for action that enable all team members to feel valued, respected and to enjoy equal opportunity for learning and development within the company, which in turn shall enhance innovation, productivity and job satisfaction.

B. The overall diversity strategy. This includes a short-, medium- and long-term plan that will enable steady progress on the priorities outlined. The essence of the DEI strategy addresses the following three key aspects:

- Ensuring that our workforce is representative of the communities we operate and serve in.
- Ensuring that our programmes provide equal opportunity for all and mitigate any roadblocks.
- Ensuring that ALEATICA provides an inclusive employee experience, enabling a strong sense of community, where people can freely express who they are in a psychologically safe environment.

C. DEI Global Committee. The Global Committee was created on June 27. It is made up of 14 members: 3 from Mexico, 6 from the other countries, one from ALEATICA, S.A.U., three highly engaged roles for implementing projects on Sustainability, Communication and People, as well as ALEATICA, S.A.U. CEO, serving as Sponsor. A Country Committee, which will be made

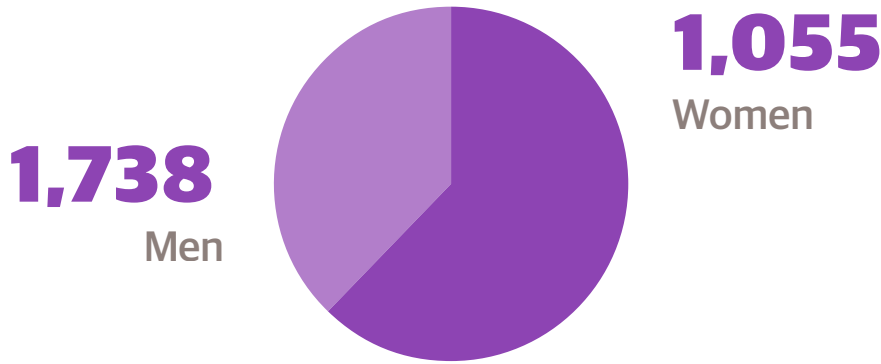
up of Business Unit members, shall be put together in order to listen, recognize and gather local needs and proposals from multiple organisational levels and profiles, to be relayed on to the Global Committee. The Global Committee main purpose is to report and provide feedback to the People and Culture team within the DEI strategy, in addition to playing a crucial role in the organisation's change management.

D. Inventory and regulatory audit. Local legal requirements in all geographies were assessed and included, together with an audit, all of which will allow us to pinpoint any unfulfilled gaps, if applicable, according to all local legal regulations. New hires and onboarding processes, development and talent management with a DEI perspective shall be looked into.

E. Global Breaking Barriers Programme. By the end of October, we will have reached a total 910 support channels. The programme aims to raise awareness through candid discussions about any challenges posed by diversity, any gender equality gaps currently faced, unconscious biases and shared responsibility. The programme includes webinars, flash talks and discussion opportunities to challenge our beliefs as a call to action.

F. Partnership with the *Inclúyeme* organisation. This partnership was created to foster and include people with disabilities in the workplace and in society. This organisation will provide organisational awareness and education about this angle of diversity. It will also provide access to the labour market in Mexico and other LATAM countries.

Team members by gender



Diversity by country



Diversity by age

<30	31-45	46-55	>56
452	1,478	583	280



FEMALE TALENT

S1-9

Diversity is cherished and upheld, and therefore we intend to provide the best conditions to the best and brightest talent.

ALEATICA is committed to ensuring equal work opportunity and focuses on developing and attracting female talent.

	2023	2024	Variation 2024 vs. 2023 (%)
Female employees over total workforce (%)	37.4%	37.8%	0.4%
Women in leadership positions (%)	28.8%	34.8%	6.0%
Women in middle management (%)	32.3%	29.9%	-2.4%
Women in operations (%)	39.1%	39.5%	0.4%



PAY EQUITY

GRI 405-2
S1-10, S1-16

We know that pay equity is a fundamental pillar of our DEI promise, and therefore we are committed to bridging any existing gaps across the organisation. To ensure a level playing field, ALEATICA is consistently working to find any disparities which may prevent our team members from being compensated fairly and equitably.

Gender pay gap

	Average Gross Salary (€) 2022	Gender Pay Gap (%) 2022	Average Gross Salary (€) 2023	Gender Pay Gap (%) 2023	Average Gross Salary (€) 2024 ⁵⁵	Gender Pay Gap (%) 2024
Men	21,099	29%	25,983	26%	24,854	22%
Women	15,032		19,115		19,313	

Pay gap by job category

Average Gross Salary (€) 2024

Category	Men	Women	Gender Pay Gap (%)
Executives	135,243	98,892	27%
Middle management	38,655	36,819	5%
Administrative/operations	11,991	11,006	8%

This year, our pay gap was lowered by 4 % vs 2023.



⁵⁵ In order to compute the average salaries, all EOY active employees' yearly salary shall be factored in, including both full-time and part-time personnel, and then the computation will be divided by the total EOY employees.



Pay gap by country

Country	Administrative and Operations		Middle Management		Executives		Total	
	Average Gross Anual Salary (€)	Gender Pay Gap (%)	Average Gross Anual Salary (€)	Gender Pay Gap (%)	Average Gross Anual Salary (€)	Gender Pay Gap (%)	Average Gross Anual Salary (€)	Gender Pay Gap (%)
Chile	11,779	-13.5%	30,472	26.0%	96,138	20.3%	32,360	24.5%
Colombia	8,042	-49.1%	18,666	-15.0%	81,895	33.8%	14,083	-1.9%
Spain	27,427	-4.2%	54,877	-16.4%	132,242	23.9%	63,667	4.9%
Italy	30,233	-2.5%	67,103	18.2%	139,633	21.8%	38,151	12.6%
Mexico	7,824	0.3%	32,655	3.9%	113,828	19.2%	16,389	17.5%
Peru	7,047	23.9%	30,033	38.4%	107,729	41.3%	11,817	38.1%
United Kingdom	37,045	23.5%	68,114	16.6%	163,539	30.5%	48,968	30.5%
Grand total	11,469	6.5%	36,965	8.7%	119,042	23.1%	22,211	23.7%

WORKPLACE ACCESS

Our greatest concern is to provide a work environment where everyone feels included and can develop to their full potential. To do this, we work to ensure workplace access across our facilities and processes, rendering them inclusive and within the reach of all team members.

Currently, our global team includes 32 people living with some type of disability. In order to pursue this effort, in place are dedicated recruitment pools, such as the *Inclúyeme* partnership. This allows us to be ever closer to fulfilling our labour inclusion goal.





PROVIDING THE BEST PLACE TO WORK

GRI 401-1, 402-1, 403-3, 403-6

*ALEATICA upholds team member wellness
as the power engine of a more successful
company committed to all of their people.*

We invest in our people wellness in order to be a hallmark as a workplace with a driven, engaged team. Our flagship programme ALEATICA Balance was created to address comprehensive employee wellness, endowing them with all appropriate tools and resources so as to achieve healthy professional and personal growth. We strive every day to strengthen the experience inside and outside the workplace.

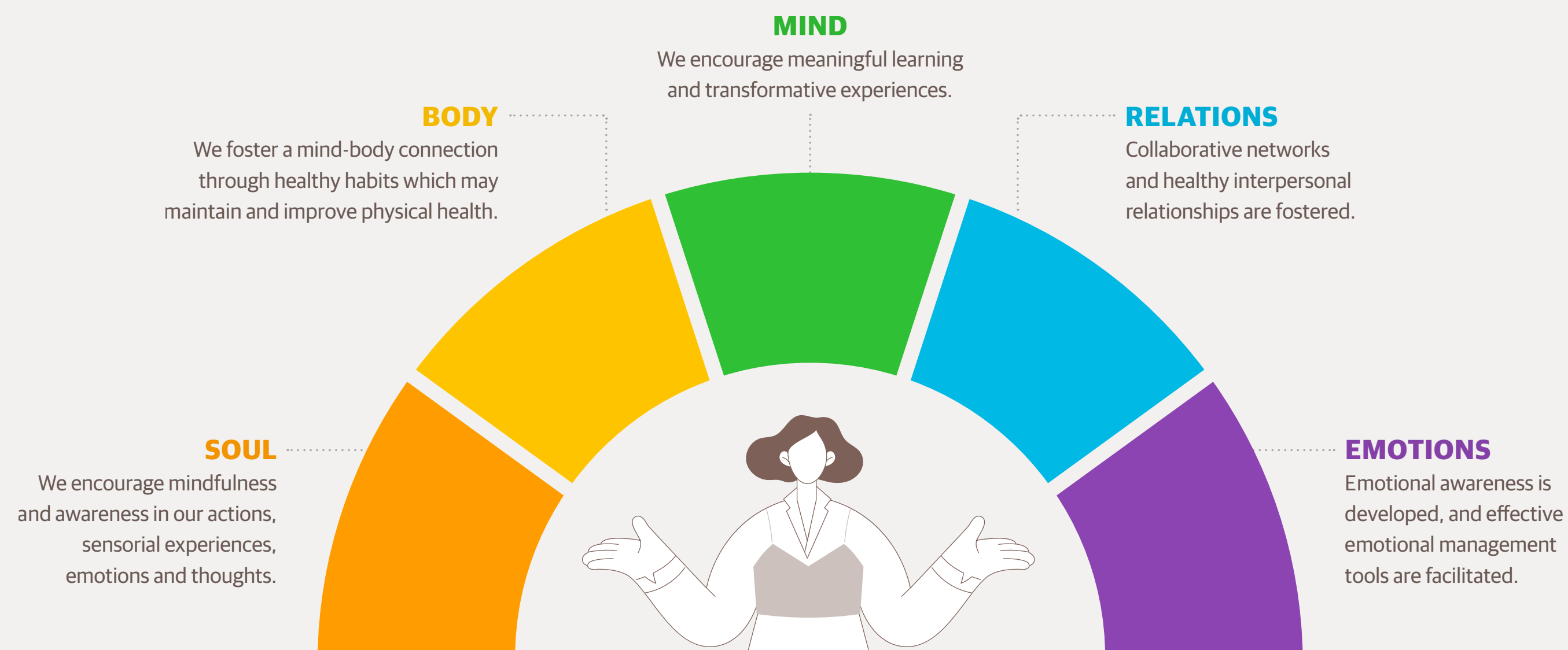
MAIN ACTIONS

Fostering a positive and healthy work environment, team members' lifestyles are not only enhanced, but also our organisational culture and competitiveness are boosted. In order to strengthen communication efforts therein, we convey wellness messages through our internal channels to make our team aware of the efforts undertaken and actions under their scope to improve their development.

ALEATICA BALANCE

S1-15

ALEATICA cares for our teams' wellness through the In-spire Model, focused on five key angles:





Global actions

Some of the most remarkable global actions for this year include the following:

- **A hybrid work model** to attain work-life balance.
- **First wellness circuit**, with five stations aligned to the five key ALEATICA Balance focus areas.
- **New emotional support phone line** for all employees and their families.
- **Workshops and webinars** to provide tools on comprehensive wellness at the workplace.
- **Health programmes** and nutrition services that include food advice.
- Monthly self-care and **wellness schedule**.

In addition, Mexico and Peru have broken ground with a couple of projects which have been well received by our team:

- **Onsite physical activity and active breaks** to encourage employee physical and mental health.
- **Cuponera ALEATICA**, an app with team member benefits and discounts.

BENEFITS AND COMPENSATION

GRI 2-19, 2-20, 2-21, 202,-1,-1,401-2, 402-1, 405-2 S1-11

ALEATICA strives to provide competitive salaries, in addition to providing benefits above and beyond baseline benefits by law across all Business Units. These practices help us remain an employer which upholds the work stemming from its team, increasing job satisfaction and drive, and achieving their business and sustainability goals.

To this end, an annual compensation review and update is carried out, which allows us to establish the most equitable and fair compensation packages.

ALEATICA also has in place, a variable compensation package, which includes a short-term, annual, non-guaranteed monetary incentive, subject to the following terms:

- **Shared objectives:** Supporting strategic business goals in a given term, with measurable indicators aligned to the ALEATICA foundations, whose fulfilment depends on a joint effort. These include, among other things:
 - Staff safety performance indicator.
 - Customer safety performance indicator.
 - Carbon emissions.
 - Complaints.
 - Compliance training.
 - Improved work environment.
 - Budget compliance (OpEx).
 - Major maintenance.

- **Individual objectives:** Goals associated with the specific role or position within the organisation.
- **Leadership competency model:** Expected team member's aligning to the behaviours and attitudes set forth in the ALEATICA Leadership Manifesto.





Pay gap by country

(€)

Country	Minimum monthly salary by law	Minimum monthly salary women	Minimum monthly salary men
Mexico	346.63	375.56	346.63
Spain	1,134.00	1,354.54	1,354.54
Chile	484.72	484.72	662.04
Peru	290.53	334.24	334.24
Italy	1,000.00	1,181.00	1,448.00
Colombia	285.14	438.68	285.14
United Kingdom	10.18 per hour	12.56 per hour	12.11 per hour

To ensure that we provide an appealing benefits package, ALEATICA works hard to ensure that our staff possesses all appropriate tools and practicalities for an optimal professional performance which does not hinder or prevent their personal development, or which may impact their physical and/or emotional health.

If any of these conditions were to change, a consultation window will be convened in Spain, which should last 15 days at the most, for the Company Board and team members to assess the reasons for said changes, their potential impact and mitigation actions. For the rest of the countries, these changes are conveyed according to their impact. In the case of short-term projects, two to four weeks' notice is provided, and for long-term projects, six to eight weeks' notice is given.





BUILDING A GREAT PLACE TO WORK

ALEATICA pursues being a competitive and innovative employer day in, day out. Every team member should feel motivated, satisfied and aligned with our business objectives. In order to learn the staff's main needs and concerns, 2024 was the year where the fourth Organisational Climate Survey, with a 75% participation rate, was implemented.

PARENTAL LEAVE

GRI 401-3

ALEATICA ensures that all staff can access parental leave. In 2024, **44 team members** opted for this right, i.e. **32 men and 12 women**. We currently maintain an employment relationship with all 44 employees.



EMPLOYMENT RIGHTS

51-8

ALEATICA is committed to observing labour rights such as collective bargaining and freedom of association, as well as to observing human rights. We are also a space free of forced or child labour.

1,282

employees, or 46% of the workforce, are under some collective bargaining agreement.

Total number of employees with a CBA by country and breakdown⁵⁶

Country	Number of employees	Percentage of employees (%)
Chile	0	0%
Colombia	0	0%
Spain	60	0.3%
Italy	170	98%
Mexico	942	53%
Peru	99	34%
United Kingdom	11	9%

⁵⁶ In Colombia there are some labour agreements between employers and employees other than collective bargaining agreements and have consolidated themselves as mechanisms to enforce labour rights and reach agreements between employees and employers. As a result, trade union organisations in the country have historically been non-existent.



MEDICAL SERVICES

GRI 403-3, 403-6

At ALEATICA, the medical departments report to People and Culture Senior Management. They are responsible for everything that has to do with medical services, whether preventive, in-house or outsourced. These services include health surveillance, entry and regular medical checkups, anti-doping tests, statistical data analysis, health campaigns, webinars and wellness projects. These departments also support the ALEATICA Balance programme and the nutrition and physiotherapy services with investigation of occupational accidents.

There are several types of medical services provided to our staff. These are broken down into self-prevention services and people-prevention services. Medical services are centralised in Mexico City (Mexico) and Madrid (Spain) and in all cities where there is a medical department manager.

In the case of Mexico, we have physicians coming from the corporate level and they work as implants⁵⁷ in the Business Units. We also have a medical manager, four occupational physicians, a nutritionist and three nurses.

We have signed internship agreements with universities in the State of Mexico for their students. This allowed five physical therapists to join the team during Q3 2023 and promote

wellness and active breaks, and a nutritionist to provide greater outreach.

In Spain there is a medical manager, and in Peru there are an occupational physician and two nursing assistants.

In the other Business Units where no doctors are available, we use outsourced prevention services, known as mutual insurance companies or Occupational Risk Administrators, *Administradoras de Riesgos Laborales* - ARL for its acronym in Spanish (in the case of Colombia).

Access to own and/or third-party health services by country:

- **Mexico:** own medical services.
- **Spain:** outsourced prevention services, supported by the company's own medical service in Madrid.
- **Peru:** in-house medical services.
- **Colombia:** third-party medical services (*Administradora de Riesgos Laborales* - ARL).
- **Chile:** third-party medical services (mutual insurance companies for occupational accidents, travel and occupational diseases).

- **Italy:** third-party medical services.
- **United Kingdom:** third-party medical services.

At the beginning of each year, medical services are mapped to include annual plans, health surveillance processes (through regular and onboarding medical checkups) and multiple year-round campaigns.

In 2024 we implemented the wellness – *La vuelta al mundo* in ALEATICA project, which sought to foster healthy habits for employees and their families. To this end, an incentive for active participation was created, i.e. a donation for Save the Children.



⁵⁷ An implant is a temporary qualified professional within a specific area of the company.



La vuelta al mundo

Team wellness is encouraged through healthy habits for stronger teamwork. *La vuelta al mundo* was a campaign designed to promote a culture of health, increased physical activity, and integrated regional teams. Moreover, this effort resulted in a social impact by supporting children’s education through the Save the Children foundation.

1,706 views
217 interactions



Type of health care services by business unit

Country	Business Unit	Own medical services	External medical services
Mexico	CEM	X	
	AP	X	
	VB	X	
	AUN	X	
	AT-AT	X	
	TeleVía	X	
Chile	PI		X
	NP		X
Colombia	ARM		X
Peru	AUNOR	X	
Spain	M45		X
	TMS		X
	TCT		X
Italy	A35 Brebemi		X
United Kingdom	M6toll		X





Performance actions in medical services

Health campaigns

2024

Flu/influenza vaccination campaigns (Number of participants)	496
International travel vaccine campaign (Number of participants)	15
Medical examinations	2,130
Entry	890
Periodic	1,240
Cardiovascular tests	258
Gynaecological/urology checkups	6
Dermatological tests	23
Visual health tests	272
Colonoscopies	1
Musculoskeletal tests	603
Webinars	9
Informative health campaigns	14
Active breaks or work ergonomics (No. of events)	1
Nutrition consultations	354
Hearing assessments	223
Glucose, cholesterol, triglycerides, weight, height, BMI tests	360
Course on "3 rd shift" (No. of participants)	47
Course on "Heat Stroke" (Number of participants)	35

The **main topics covered** in the 2024 webinars include:

- Sleep disorders and car accidents.
- Emergencies and evacuation.
- Heat stroke and skin cancer.
- *La vuelta al mundo*
- Breast cancer.
- ADHD and learning disorders.
- Prostate cancer.



Medical Services KPIs	2022	2023	2024
Number of health campaigns	10	16	17
Number of health webinars	14	9	7
Employee participation in health webinars	-	571	486



FUTURE COMMITMENTS

PASSION FOR THE TEAM

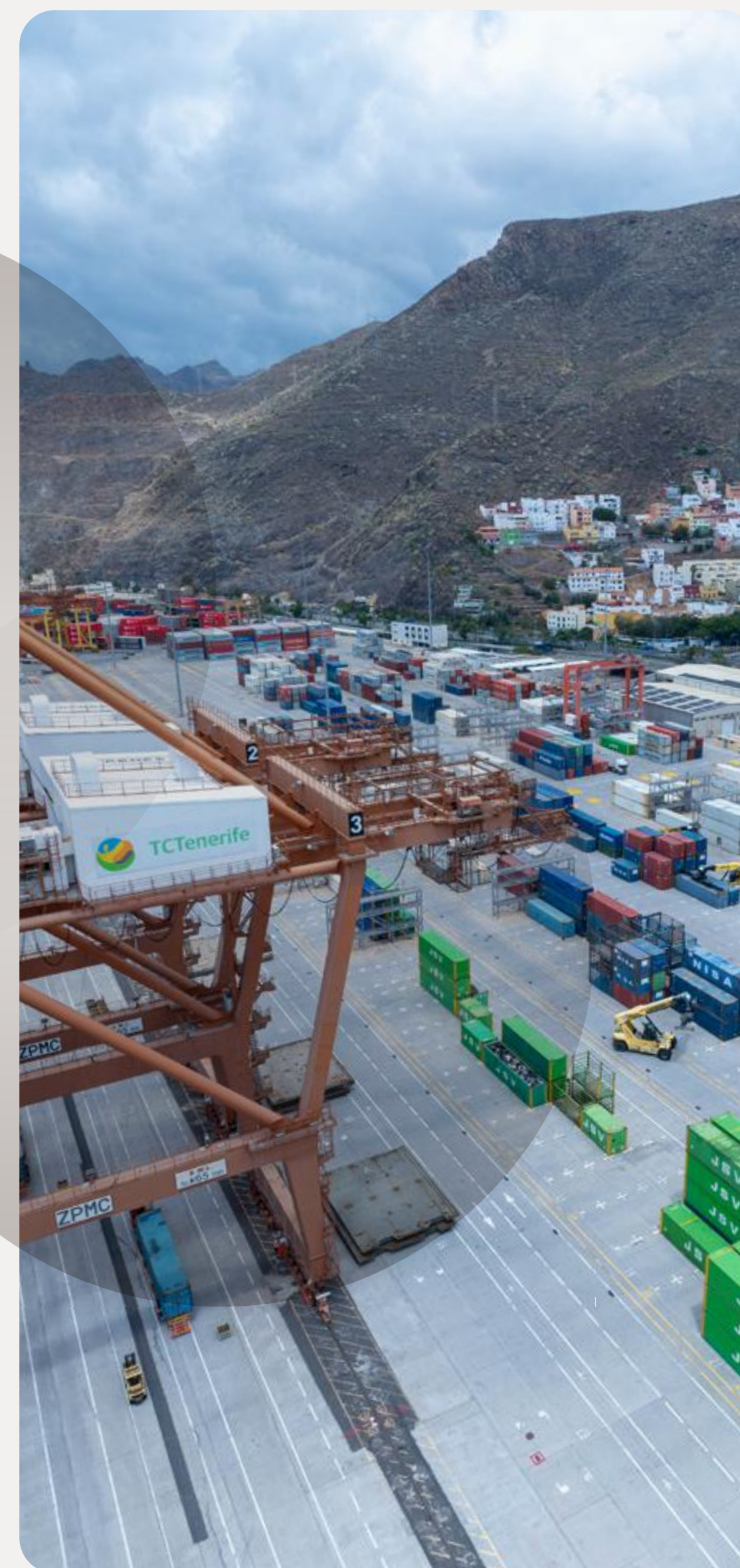
Towards 2025, our Passion for the Team foundation will focus on the following actions and efforts:

- Further consolidating talent management processes and employee wellness efforts to increase organisational effectiveness and a more consolidated matrix.
- Innovation in Human Resources technology for a comprehensive talent management platform.
- Advancing in centralizing People and Culture through a global system.
- Kicking off with the staff value proposition.
- Consolidating the Passion for the Team efforts under a single umbrella, reinforcing ALEATICA's view as an appealing company to work for.
- Furthering our DEI efforts, taking the multicultural nature of our business as an essential angle.
- Furthering ALEATICA's employee health surveillance.
- Implementing a strategy to address mental health within the organisation, giving continuity to the comprehensive staff wellness programme, as a key ALEATICA's value proposition component.



GOVERNANCE

Transforming routes, transforming lives.



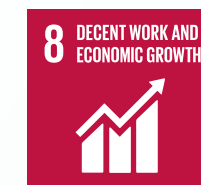
Terminal de Contenedores de Tenerife, Spain.





CORPORATE INTEGRITY

The integrity and ethics in ALEATICA's actions are based on responsibility and transparency, ensuring regulatory compliance and fostering a corporate culture based on ethical principles.





OUR APPROACH AND STRATEGY

As part of our initiatives to mitigate and control all ALEATICA's **Governance risks and impacts**, our business strives to achieve the highest standards of ethics and good business practices. For this reason, under senior management steering and with the company and third-party value chain personnel involvement and dedication, we have devised the following strategies, which will be presented in greater depth in this section:

- With the legal team, or expert legal consultants, and by means of audits, we seek to ensure that all **our infrastructure construction and start-up projects have all the municipal, regional, state and/or federal permits** required by law or by relevant authorities.
- **We act with integrity and responsibility** to not only avoid any penalties or legal proceedings, but also to **strengthen the reputation and sustainability of the business in the marketplace**. We always observe intellectual property and trademarks, safeguard confidential information and train the entire team in business ethics, while avoiding any misleading advertising, or libel of our competitors.

- We provide all employees with suitable channels and processes to **communicate any potential conflicts of interest**, that is, any action in which they may feel compelled to choose between the requirements of their position in the organisation and other personal or professional interests or responsibilities.
- **We provide an ongoing training and communication process on anti-corruption issues** to all our personnel, including senior management, with **zero tolerance for corruption**. Each country develops their own Crime Prevention Model (CPM), in order to manage any criminal risks to which the company may be exposed in each geography. We also implement other risk-mitigating actions with third parties in the operations value chain.
- In order to close ranks with our fight against corruption and to encourage an accountable behaviour in all actions, training and compliance with the code of ethics and conduct are provided. These strategies are supplemented by offering a **whistleblower and enquiry channel - I CARE**, to both team members and other stakeholders in the value chain.

- In jurisdictions where **money laundering or potential terrorist activity risks are high, money laundering and terrorist funding prevention activities** are developed in line with local regulations.
- A **cybersecurity framework** has been laid out to avoid any compromised data security and IT systems and technology-based transactions. Our cybersecurity framework includes applicable and enforceable checks on value chain stakeholders.
- We are committed to **privacy and data protection**, implementing a regulatory framework and controls to prevent and manage any staff, customer, supplier and other stakeholder information-related risks.
- A **human rights due diligence process** was implemented to prevent any risks and impacts associated with any potential breaches to the company's business.
- The **total tax contribution** made by ALEATICA in all jurisdictions where business is made is computed and disclosed transparently.



REGULATORY COMPLIANCE

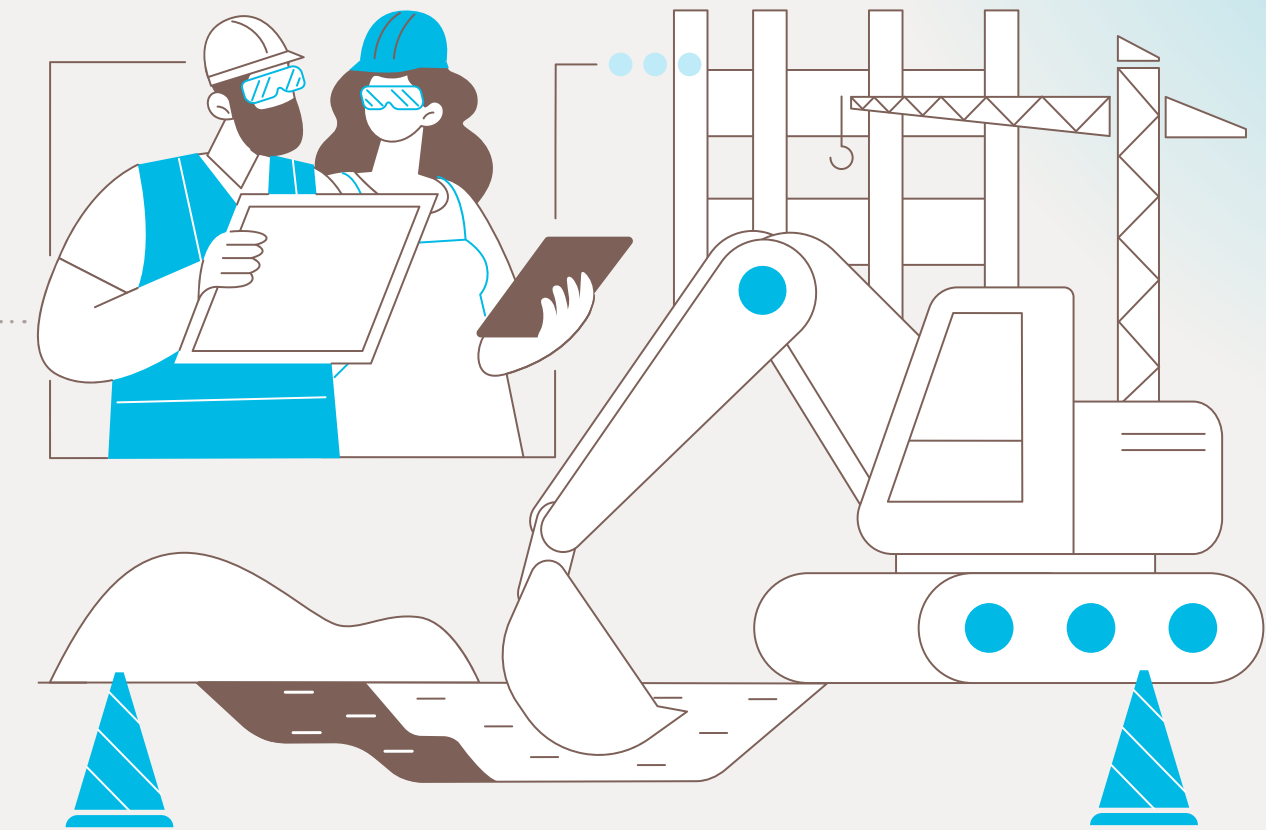
GRI 2-27

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.



In order to monitor compliance with permits, **third-party consultants were retained**. A dedicated manager within the company was allocated to make sure that the hired consultants timely comply with permit management, maintenance and renewals.

Additional regular compliance audits are conducted to ensure that all activities and documents are in line with the guidelines and specifications set forth in the permits.

To ensure regulatory compliance, all legal compliance documents are **monitored by the company's legal department**, which shall be permanently assisting the multiple functional areas.



Autopista Atizapán-Atlacomulco, Mexico.



UNFAIR COMPETITION

GRI 2-27, 206-1

Unfair competition, as well as monopolistic and anti-competitive practices, can negatively influence consumer and customer choice, prices and other factors crucial to market efficiency.

ALEATICA has no outstanding or completed legal proceedings related to unfair competition or breaches of the applicable law on monopolistic practices and against free competition in the jurisdictions where we conduct business.



ZERO TOLERANCE TO CORRUPTION

GRI 205-1, 205-2
SASB IF-EN-510A.3
ESRS G1-3-21-(A), G1-4-24-(A), G1-2-AR 2-(C)

There is still a high corruption perception index in some geographies, and so the corruption-related risks are still latent. Therefore, the Compliance Department continues to focus their efforts on compliance with local regulations, on anti-corruption training and communication, on compliance with the code of ethics and conduct, and on investigative cases received through the I CARE ethics channel and by other means.

Our actions are in line with our **anti-corruption policy**, which reflects our categorical position of **zero tolerance to corruption in any form, shape or way**, whether inside or outside our company, regardless of our business and with any party with whom we interact, whether public or private.

During 2024, despite the fact that training is complex because it requires greater logistical and time resources, the Compliance Department conducted face-to-face courses on ethics and anti-corruption, reinforced the campaign against harassment and emphasised training on ethical conduct for people in leadership positions and team members in managerial positions. In November,

Compliance Week was held and this week the ethical culture survey was launched. This included 35 questions divided into eight ethics culture components: i) Compliance programme and resource awareness; ii) Perception of the role; iii) Observing and reporting misconduct; iv) Pressure to reach an agreement; v) Organisational justice; vi) Perceptions from the direct supervisor; vii) Perceptions from Senior Management; and viii) Perceptions from peers and the climate. The results were positive, with an overall 90% score from the feedback. The highest score was Compliance Programme and resources awareness, at 97%.

A relevant impact from face-to-face training in the workplace is that it facilitates greater interaction between the Compliance role and the staff, which has resulted in increased complaints and, consequently, in more investigative cases.

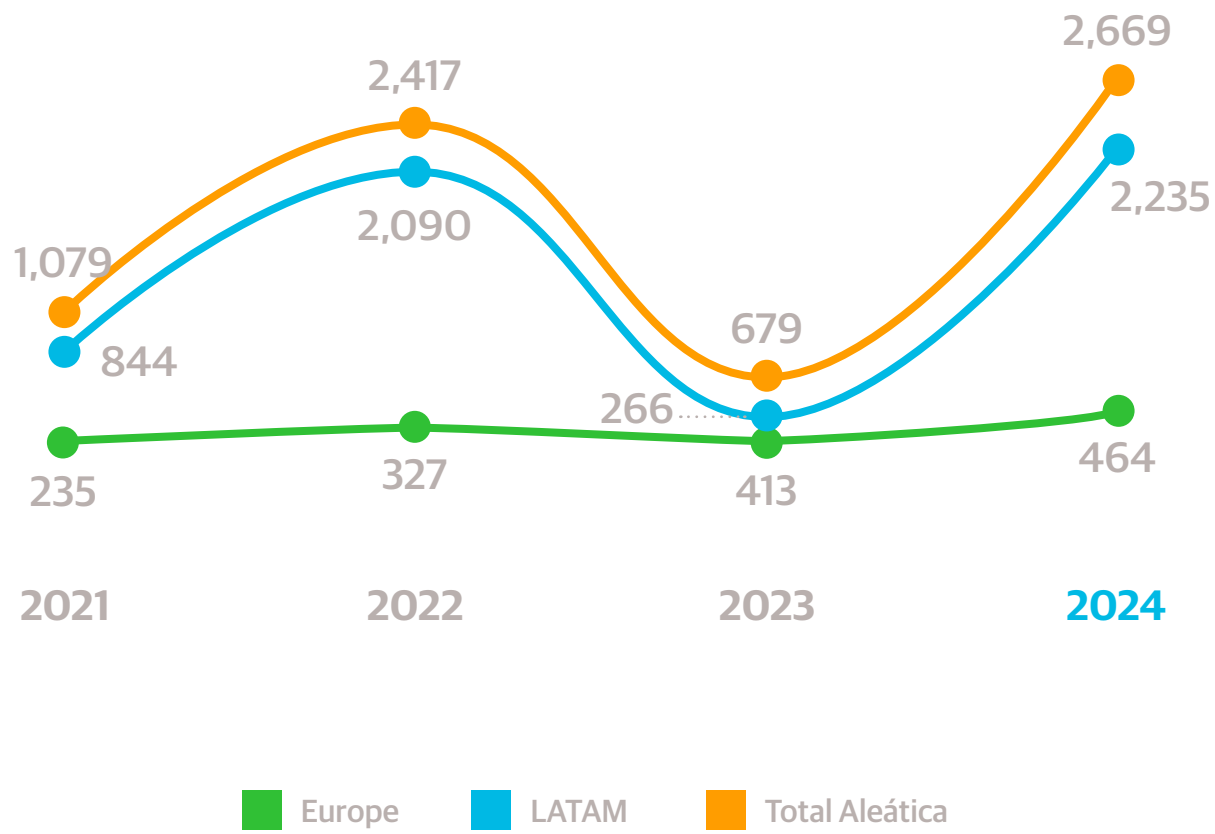
Also, thanks to the efforts from the department and a better understanding of the tasks by operations and management personnel, Compliance has been boosted at companies out of our reach.



In 2025, we expect to conduct a new training series on Compliance with ALEATICA, S.A.U. directors, and with subsidiary directors. However, most of the subsidiary directors are employees of ALEATICA, and therefore receive ongoing year-round training on ethics and anti-corruption.



Employees trained in anti-corruption



Anti-corruption KPIs

	2021	2022	2023	2024
% of employees trained or informed about anti-corruption procedures	100 % of those with a computer	100%	100% of middle management and executives	100% ⁵⁸
Total number of employees of the highest governance body who received anti-corruption training	8	8	6	3
Total number of corruption incidents where disciplinary action was taken after all internal compliance procedures were completed	0	0	0	0

⁵⁸ Out of a total 2,704 people who were due to complete the anti-corruption training in 2024, 2,699 (99.8%) completed it.



Compliance Week

Our commitment to ethics and transparency was reinforced through the Compliance Week, a campaign designed to strengthen compliance awareness and accountability within our organisation.

3,039 views
130 interactions

All ALEATICA board members and managers must sign an anti-corruption certification every year. Said people will state to comply with laws against bribery and corruption, that no bribes have been suggested or given, nor have they corruptly paid for or provided any goods, services, prizes, entertainment or any value to any individuals, including to public servants.

In addition, a Crime Prevention Model (CPM) is present in all our geographies. This model includes all potential criminal risks to which the company may be exposed due to its business, based on its organisational structure and pursuant to each country's law. These risks are assessed in terms of impact and likelihood. According to

the results obtained, the appropriate risk-mitigating actions and controls will be deemed. Said internal controls are thoroughly detailed, specifying attributes such as the owning manager, performance frequency, a detail of the activity and control-supporting evidence. CPMs are updated in accordance with legal and organisational changes which may occur.

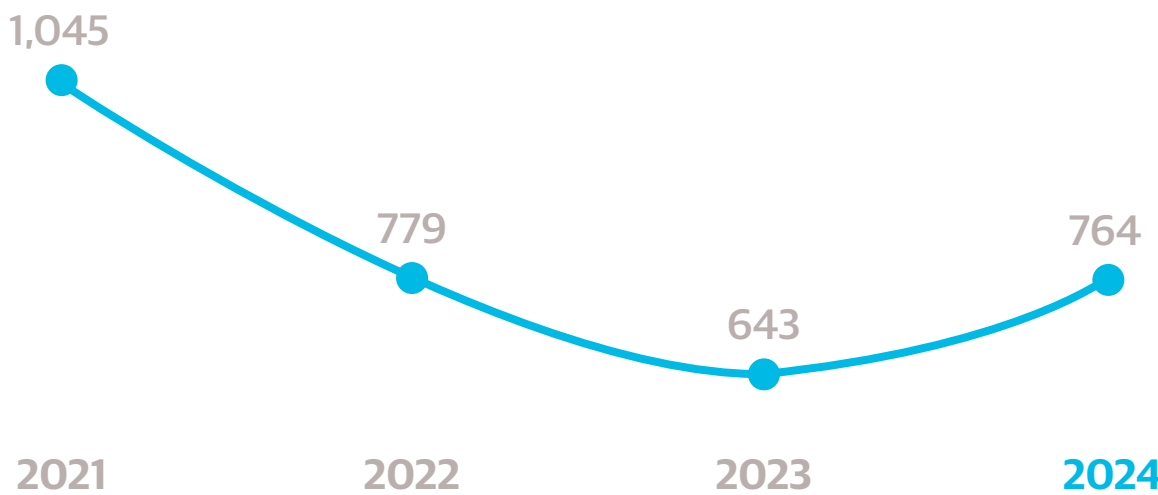
In 2024 the CPM in Mexico was reviewed, and the risks applicable to each Business Unit and risk-mitigating controls were updated. CMPs were also reviewed in Chile, including new types of offences in accordance with local law changes and new mitigating controls. In Colombia and Peru internal audits of their respective CMPs were conducted with a positive outcome.

All third-party associates are required to sign an anti-corruption liability statement, which includes a link to the code of ethics and conduct as well as the anti-corruption policy. Each agreement includes specific anti-corruption provisions. Based on our risk assessment, we determine whether third parties are required to take part in an anti-corruption training. The table below details the types of business partners that have received information about ALEATICA's anti-corruption policies and procedures.

Types of business partners

	2021	2022	2023	2024
Intermediary	34	1	6	10
Customer	16	8	21	19
Donee/sponsored/ recipient of social action and patronage	5	6	7	35
Supplier	989	764	606	674
Partner	1	0	3	26
Total	1,045	779	643	764

Business partners who have received training about anticorruption policies and procedures



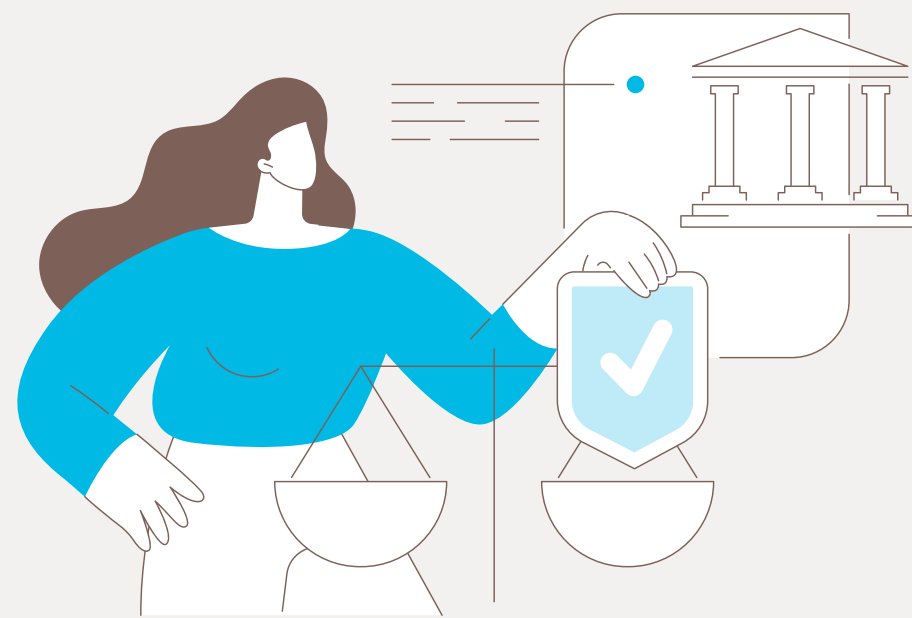
764 third parties were assessed for corruption-related risks, in 2024.



CONFLICTS OF INTEREST

GRI 2-15
ESRS G1-1-7

In order to comply with this regulation, all persons with advisory and management positions must annually complete a disclosure of interests that includes questions about their professional activity in entities other than ALEATICA, affiliations, interests from family members, among others, in order to assess whether there is a real conflict. These results are submitted to the Audit and Risk Board. If during the course of the year any situation should change, and which could result in a conflict of interest, such persons are required to report it to Compliance Management through the appropriate channels.



If any employee or director becomes involved in a conflict of interest, they shall:

01

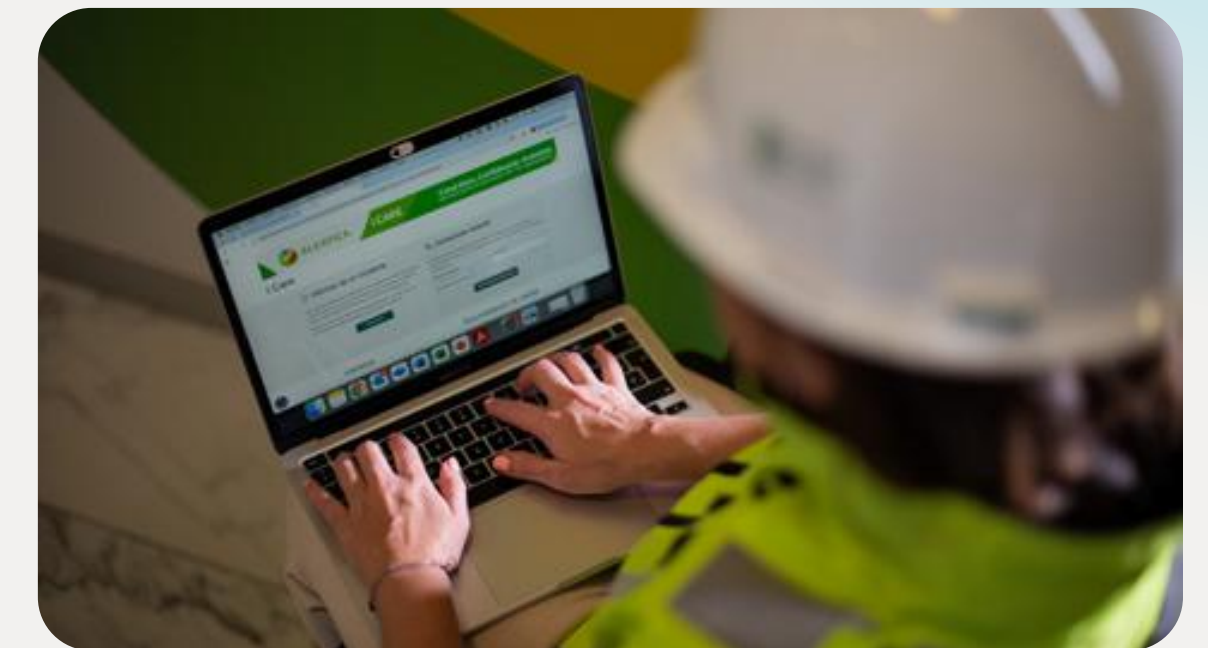
- Report conflicts of interest to the Compliance Department as soon as a potential or real conflict of interest is known to exist in business relationships with customers, suppliers or any other third party that ALEATICA has some kind of relationship with or whose business is related to or could pose a reputational or regulatory risk. Any situations that could be perceived as a conflict of interest or instances where an employee or board member seeks to better understand whether what they perceive involves a risk must be reported.

02

- This communication must be made in writing by the employee or advisor involved in the potential conflict of interest to the Compliance Department, using the Conflict of Interest form available on the corporate intranet, or through I CARE, ALEATICA's ethics channel if they wish to remain anonymous.

03

- Take diligent action to resolve the conflict of interest. As soon as the employee discloses a conflict of interest, they should immediately take the following steps:
 - Refrain from making decisions that could undermine ALEATICA's decision-making processes.
 - Refrain from using the information obtained through your work at ALEATICA for your own benefit or third parties'.



Compliance Management assesses any conflict of interest-related information to determine the impact of a business or employment relationship where such a conflict exists.

At the close of this report, there have been no conflict of interest-related events regarding the following:

- Any publications by a related party.
- Any controlling shareholders.
- Cross-shareholdings with suppliers and other stakeholders.
- For affiliation to different boards.



CODE OF ETHICS AND CONDUCT, AND CHANNEL

GRI 2-15
ESRS G1-1-7

CODE OF ETHICS AND CONDUCT

The code of ethics and conduct represents our practices and our culture and serves as a simple yet fundamental guiding tool for appropriate work team actions no matter the circumstances.

Annual communication and training plans to strengthen the main components of the code of ethics and conduct, the anti-corruption policy and related internal rules are conducted, emphasising the use of the ethics channel to submit complaints about any behaviours contrary to ALEATICA's rules.

Our **code of ethics and conduct** regulates all people's behaviour within the company, providing guidelines to our interactions with our stakeholders: partners, customers, employees, suppliers, subcontractors, partner entities, governments and communities. All personnel, from the Board of Directors to employees and directors, must be familiar with and comply with this Code. The theme structure is based on the five ALEATICA cornerstones:



SAFETY FIRST

- Safety within our Business Units and for customers.
- Safety for our employees.



SOCIAL AND ENVIRONMENTAL SUSTAINABILITY

- Relationship with the communities.
- Environmental protection.



EXCELLENCE IN SERVICE

- Customer service.
- Quality and innovation.



PASSION FOR THE TEAM

- Observing human rights.
- Diversity and inclusion.



CORPORATE INTEGRITY

- Zero tolerance for bribes, improper payments and facilitation payments.
- Preventing money laundering and terrorism funding.
- Gifts, hospitality and entertainment expenses.
- Conflicts of interest.
- Accurate information and records.
- Free competition.
- Insider trading.
- Relationship with third parties.
- Privacy and data protection.
- Use of assets.
- Reputation protection.



I CARE, OUR ETHICS CHANNEL

An ethics channel, **I CARE**, managed by the Compliance Management, is designed to ensure confidentiality and provide protection against retaliation, allowing anonymous tips. This channel is available to all personnel and their stakeholders.

I CARE reflects a shared commitment to integrity and transparency. We value all of our team members and stakeholders' opinions and concerns, whether reporting unethical or illegal behaviour, or just when raising any questions or concerns. ALEATICA has a responsibility to look out for and report any unethical or illegal behaviours which may jeopardise the company.

For enquiries or reports regarding any irregular conduct or non-compliance with ALEATICA's code of ethics and internal policies, the following channels are available:

Intranet:

- > Corporate Integrity
- > I CARE Ethics Channel

Internet:

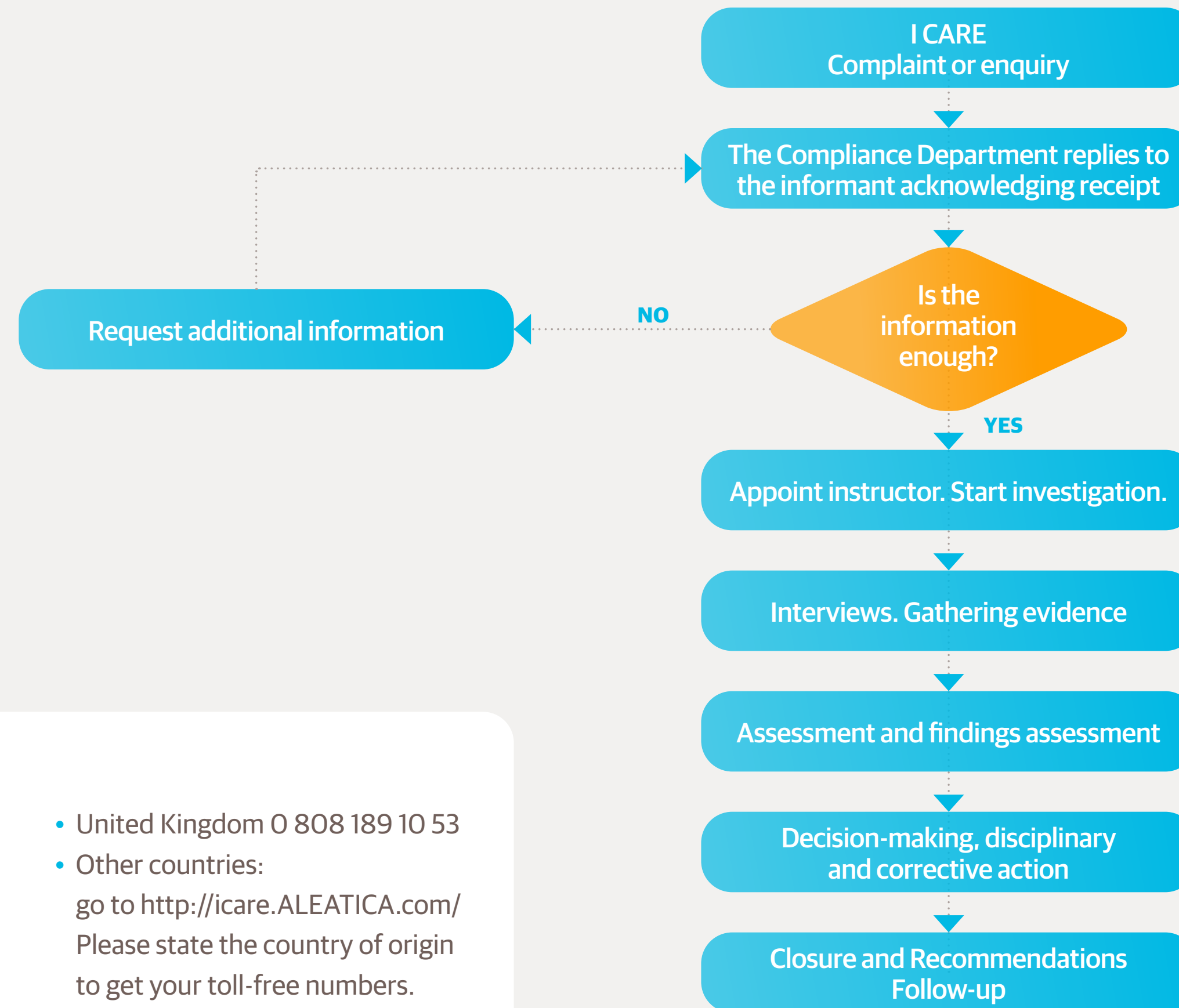
<http://icare.ALEATICA.com/>

Phone numbers:

- Chile 1230 020 3559
- Colombia 0057 1381 65 23
- Spain 900 905 460
- Italy 800 727 406
- Mexico 800 681 6945
- Peru 0800 7 83 23

- United Kingdom 0 808 189 10 53
- Other countries:
go to <http://icare.ALEATICA.com/>
Please state the country of origin
to get your toll-free numbers.

COMPLIANCE INVESTIGATION PROCESS





If Compliance Management decides to investigate, an investigator will be appointed according to the nature of the allegation. This person will involve the appropriate departments as deemed necessary to develop the investigation and shall have discretion to enforce precautionary measures while the investigation process initiated is substantiated and resolved.

All complaints received will be investigated and reported to the highest governance body designated for Compliance issues at least once every quarter.

The Group's internal procedures have been designed so that its governing bodies may receive separate information from the Compliance and Internal Audit and Risk Departments, thus facilitating an accurate compliance assessment across multiple departments in the organisation.

The Senior Compliance Manager submits decisions regarding investigations and proposed actions to the Risk and Audit Committee for approval in the following cases:

- Any allegations, whether material or not, involving a person holding a senior management position within the Group, or involving any ALEATICA governing bodies within the holding companies or its joint ventures.
- Any allegations of corruption and/or bribery.
- Any violation of compliance could hinder the General Shareholders' Meeting from certifying that the Annual Accounts and Annual Report accurately reflect the company's current state.
- Any compliance breaches which may suggest a significant deficiency or weakness in ALEATICA's risk management system.
- Any compliance breaches which, if made public, could have a significant effect on the market price of the publicly traded shares.

ALEATICA's governing bodies are committed to transparency and integrity as action-guiding standards. These bodies directly take part in the decisions which ultimately lead to the creation of updated Corporate Governance, through the approval of corporate policies.





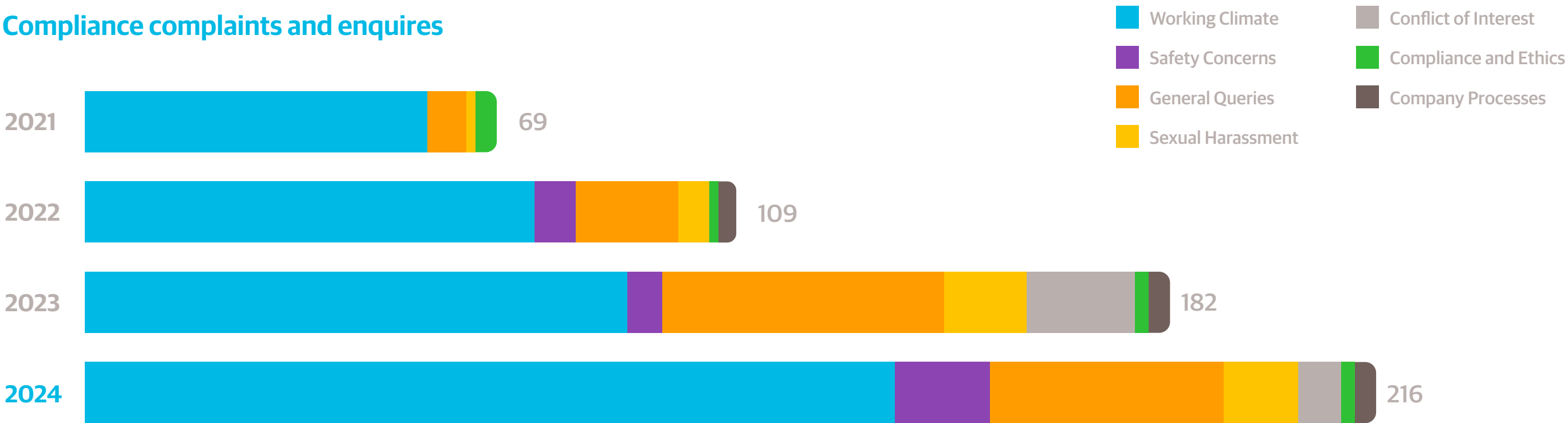
MAIN COMPLIANCE INDICATORS

In 2024, multiple messages were distributed to encourage I CARE’s use, highlighting confidentiality and non-retaliation provisions, among other key essentials.

In addition, during ALEATICA’s Compliance Week, CARE’s relevance was highlighted, and team members were reminded of the zero-tolerance retaliation policy.

216 complaints and inquiries in total were received in 2024.

Compliance complaints and enquires



Classification by issue	2021	2022	2023	2024
Working Environment	58	76	91	136
Sexual Harassment	0	7	6	16
Compliance & Ethics	7	17	47	39
Safety Concerns	1	5	14	12
Conflicts of Interest	0	0	18	8
Company Processes	3	1	2	2
General Queries	0	3	4	3
Total	69	109	182	216



There were no corruption cases in 2024 that required disciplinary action.



MONEY LAUNDERING AND TERRORISM FUNDING PREVENTION

GRI 2-27, 205-1
ESRS G1-3-16

In Mexico, the company that manages the automatic toll collection system for toll highways is considered a regulated entity under the **Federal Law for the Prevention and Identification of Transactions with Illicit Proceeds**. In compliance with these regulations, we report monthly to the **Financial Intelligence Unit of the Ministry of Finance and Public Credit on the issuance of cards** and on any case in which the deposits made on these cards by any customer exceed the limits established by law.

In Colombia, Autopista Río Magdalena (ARM) operations are subject to **money laundering and terrorism funding prevention actions, as set forth in Chapter IV of the Concession Contract signed with the National Infrastructure Agency (ANI for its acronym in Spanish)**. This requires implementing specific controls to ensure that transactions comply with current regulations and lawful business practices.

To assess risk levels and prevent any suspicious activities, a thorough analysis is conducted before establishing any business or professional relationship. This assessment applies to **people holding an administrative, managerial, clerical positions,**

team members or people working for the company, as well as brokers, agents, representatives and factors, provided that they perform services for or on behalf of the company.

When a transaction should appear atypical due to its amount, frequency or nature and cannot be reasonably substantiated, said transaction must be promptly reported **in the form designed for such purpose by the Financial Information and Analysis Unit (UIAF for its acronym in Spanish), through the SIREL web environment IT system, with the appropriate formalities and procedures.**

Applicable anti-money laundering and counter-terrorist funding laws and regulations are observed, conducting business only with third parties who lawfully operate and whose funds are derived from legal proceeds.



CIBERSECURITY

In 2022, ALEATICA structured and put together a cybersecurity strategy to address the challenges and risks stemming from technological advances and to address industry threats. During 2023, this strategy had a maturation period in which several projects were launched.

In 2024 significant progress was made when deploying those projects, and the following was accomplished:

- Choosing and implementing cloud data hubs, migrating services, components, infrastructure and computing platforms over. New projects are also being implemented; their intended goal is to use and leverage data analytics.
- Embedding the ALEATICA Labs Business Unit within the umbrella of the corporate IT role, facilitating technology development needs from the Business Units being met thanks to several procedures and formalities, which otherwise have to be carried out, being lifted.
- Structuring the IT Department, which operates from the corporate office and provides services directly and without so many formalities to all the other Group Business Unit and roles.

A major challenge in the coming years will be to develop a working group responsible for outlining baseline safety guidelines to optimally leverage AI technologies. Our goal is to drive transformation and innovation, ensuring consistent personal data protection, cybersecurity, safe storage, information ownership, company intellectual property, ethical technology use, and enabling benefits for ALEATICA.

There is no zero-cybersecurity risk and our first line of defence is people. Therefore, our cybersecurity strategy must begin with training activities for ALEATICA associates.

The IT Department devised and implemented a cybersecurity strategy through a Cybersecurity Framework based on the NIST-CSF (National Institute of Standards and Technology Cybersecurity Framework). This includes a risk reduction approach linked to cybersecurity threats which may compromise data security and business continuity based on information systems and technology.

The cybersecurity framework is made up of a hierarchically organised core which evolves into roles. These aim to put together core activities at the highest level, thus enabling cybersecurity risk reduction to acceptable levels.

In 2024, the framework was reviewed and adjusted. This new version is planned to be approved by the BOD over the course of 2025 before launching it across all the business.

CYBERSECURITY FRAMEWORK ROLES





CYBERSECURITY GOVERNANCE

Within ALEATICA Business Units, the relevant Business Unit manager is required to exert due leadership in order to observe and fully comply with the Cybersecurity Framework. Moreover, as part of the comprehensive cybersecurity outlook, the different working groups and their responsibilities can be reviewed in the appendix.

CYBERSECURITY TRAINING

Through ALEATICA's videoconferencing system, five webinars were conducted in 2024 for all global staff on the following matters:

- 1 Identity management and credential neglect:** In the midst of the digital transformation era, our digital identity has become an essential component of our lives, as it allows us to interact, shop and conduct business remotely. However, preventable risks via security measures can also exist. This webinar taught us about the evolution of these threats and the importance of managing our credentials securely in order to avoid any cybersecurity attacks.
- 2 Phishing and new deception techniques with generative AI (Artificial Intelligence):** there are many constantly evolving threats in cyberspace. Phishing and digital trickery took new forms due

to generative artificial intelligence technologies. This webinar taught us about the latest digital deception trends; we found out how AI transformed these threats and learned effective strategies to protect ourselves.

- 3 Handling sensitive information:** In an increasingly digitalised world, sensitive information has become a key cornerstone to protect privacy and business integrity. This webinar delves into how to manage this; we explore the impact of emerging technologies and understand the importance of sound policies and a security awareness culture.
- 4 Challenges in social networks and impersonation:** Challenges in social networks gained popularity among customers of all ages, but also posed significant risks, especially when it comes to impersonation. This webinar explores how these platforms compromise our security and how cybercriminals leverage shared information to steal data and identities.
- 5 Social engineering is not a game:** this webinar teaches us that cybercriminals use various techniques to trick people into unwittingly providing access to data or systems. The best defence is prevention and scepticism in the face of suspicious requests.

CYBERSECURITY EVENT NOTIFICATION PROCESS

Team members who suspect or are subjected to any cybersecurity threats or events should report to the Systems Help Desk (MAS for its acronym in Spanish) via email or phone call

Each reported event or threat is assigned a ticket number which the cybersecurity department then investigates and provides a solution for

In the event of a potential data protection breach being detected or suspected, the Data Protection department is notified so that they can take the appropriate action within their remit and responsibility





CONTINGENCY PLANS/BUSINESS CONTINUITY AND CYBERSECURITY

We are aligned to ALEATICA's cybersecurity framework, and so we have contingency/business continuity plans, as well as cybersecurity incident response procedures.

Contingency/business continuity plans pinpoint business processes which, when faced against an unexpected event (including cybersecurity incidents) should prevent usual business with the supporting technological tools or systems, can be reactivated to a certain functional degree by manual or tech-based contingency mechanisms. These contingency mechanisms are defined in the Disaster Recovery Plans (DRP) for each Business Unit and at the corporate level.

The cybersecurity framework states that each Business Unit and HQ must review, adjust and test its DRP at least once a year. In 2024 each Business Unit and HQ was inspected for their DRP being managed.

In the event of a cybersecurity incident, procedures, a communication matrix at multiple levels, guidelines, and artefacts/matrices for classifying incident severity and impact, incident response, reporting, escalating audience and incident notification, and the information requirements to register in the Systems Help Desk (MAS for its acronym in Spanish) are all in place. These procedures, guidelines, and artefacts/matrices are tested and validated every time a cybersecurity incident or incident transpires.

CYBERSECURITY BREACH ASSESSMENT

We have established four services with CYE, an expert cybersecurity service for IFM's assets: cybersecurity resilience, incident response, mock attacks and shields to technological assets, as threat identification.

These services include performing a series of ethical hacking assessments on internal resources (penetration tests) in order to:

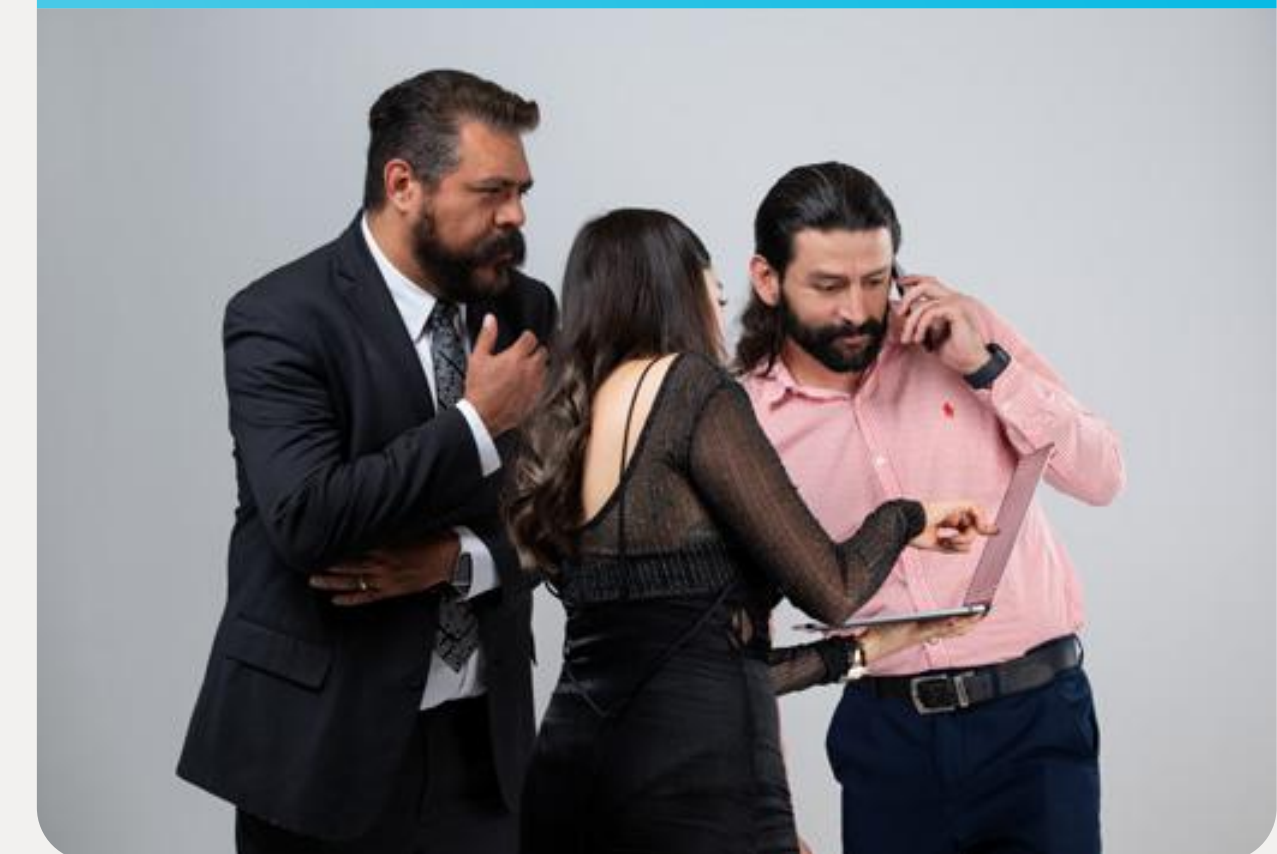
- 1 Find vulnerabilities and work on their remediation.
- 2 Increase IT team knowledge and technical skills on cybersecurity and/or subjects to cybersecurity tasks.

As a result of these assessments, CYE reported the following findings:

- 1 Intelligence-based threat modelling report, which was fully addressed during Q4 2024.
- 2 Purple equipment assessment report, scheduled to be completed in Q2 2025.

After addressing said findings, IT security controls were implemented and improved in 2024 and, in order to strengthen our technology assets, our ability to detect and respond to cybersecurity incidents was enhanced, with clearer cybersecurity roles and responsibilities across ALEATICA.

CYE has a 24/7 response team in place - following best practices - so that any cybersecurity attacks or incidents at ALEATICA can be promptly addressed.



Additionally, a quarterly IT vulnerability identification and proactive remediation is performed on technological resources managed by the IT department, which provides most of the computer services for staff administrative tasks, such as e-mail, corporate and Business Unit websites, database and corporate system servers, antivirus, digital credentials management and authentication for customers, etc.



CYBERSECURITY PERFORMANCE

Five cybersecurity webinars where 1,125 team members were involved, totalling 3,087 training hours.

Cybersecurity certification course successfully completed by 99% of the people with non-operational administrative positions at Business Units and HQ. A total of **935 team members were certified**.

87% of the Business Units increased or maintained their cybersecurity maturity level.

KPI ⁵⁹	2022	2023	2024
Total number of Cybersecurity events ⁶⁰	205	175	219
Total number of Cybersecurity incidents ⁶¹	3	2	2
Total number of data breaches	0	0	0
Total number of customers and employees affected by the company's data breaches	0	0	0
Total amount of fines/penalties paid in relation to information security breaches or other cybersecurity incident	0	0	0

The following are the⁶² cybersecurity incidents that occurred during 2024:

Country	Incident date	Unit / Company affected	Type of incident	Impact	Impacted personal data	Remediated
Spain	January 14, 2024	ALEATICA, S.A.U.	Phishing - Login credentials handed to unknown third parties.	Low	No	Yes
	January 29, 2024	ALEATICA, S.A.U.	Phishing - Login credentials handed to unknown third parties.	High	No	Yes



⁵⁹ Only data since 2022 is available because cybersecurity events and incidents was formalized and established through the Systems Help Desk only in that year.

⁶⁰ A cybersecurity event is an occurrence identified in the state of a system, network service, indicating a potential information security breach, policy or controls failure, or a previously unknown situation that may be relevant to cybersecurity.

⁶¹ A cybersecurity incident is an unexpected or undesired event or series of events that has a significant likelihood of compromising business operations. Incidents reported by Business Units and HQ to the Corporate IT Help Desk.

⁶² This incident was considered a low impact one, with no personal data affected, and an incident that was remediated, so it is not deemed an attack.



DATA PROTECTION

GRI 418-1, 2-24

We are firmly committed to safeguarding the information of individuals, including the protection of their privacy. Therefore, a corporate regulatory framework and a personal data protection control system have been implemented and designed to prevent, manage and mitigate team member, customer, supplier, and any other individuals' information-related risks, i.e. whenever the organisation maintains contractual or business relationships with said entities. This system was developed under our internal policy **DAJ-NORM-04. Our Personal Data Protection Norm** (revised and updated in 2024) and is aligned with each country's specific standards and is subject to regular reviews and updates, thus reinforcing ALEATICA's commitment to this matter.

This policy clearly states that failure to comply with its requirements may result in enforceable disciplinary action pursuant to the labour regulations in force in each of our geographies.

A dedicated team (Personal Data Protection Advisory Group) advises, supports and continuously oversees compliance with the requirements established by the applicable regulations and under ALEATICA's corporate regulatory framework, outlining controls, and supervising their enforcement.



At the corporate level, the **Global Personal Data Protection Officer** is responsible for managing, training and providing support to the corporate areas and other Group companies. She also reports quarterly to **ALEATICA, S.A.U.'s Audit and Risk Committee**, and semi-annually to **ALEATICA, S.A.B.'s Board of Directors**, regarding the annual action plan status, the established KPIs, compliance review recommendation statuses, and other issues potentially requested by such control bodies, or which may be relevant during the reporting term.

The Global Personal Data Protection Officer is also a permanent **Information Security Management Board Member**. That Board was created in 2024 and includes the **Global Personal Data Protection Committee**. This new Committee, which brings together ALEATICA's Cybersecurity Officer, and representatives from People and Culture, Legal, and Finance under a single umbrella, is led by the Chief Information Officer (CIO). It meets semi-annually to define the strategy for protecting internal and confidential information, identify risks, and develop and monitor the corresponding mitigation plans.



In 2024, our efforts focused on identifying, mapping and recording all personal data-related activities by ALEATICA's corporations, the supporting information systems and the agents (internal areas, other entities of the company, suppliers, and other third parties, such as administrative and law enforcement authorities) who may partake as information originators or recipients, and on following up on the recommendations arising from the 2023 personal data protection compliance review that was conducted to the corporate companies in Mexico.

In addition, during 2024 a compliance review of one of the Business Units in Spain, specifically in the *Puerto de Contenedores* in Tenerife, was conducted. During this process, some action areas from which other Business Units could benefit were found:

- Formulate the privacy approach from its design stage and treat it as a corporate process to boost its implementation.
- Strengthen the control map which supplies evidence of compliance before inspections by overseeing authorities.
- Determine agreements for processing personal data with granting authorities on security video surveillance (Spain).

- Update security video surveillance privacy notices to state that the licencing authority is the data controller (Spain).
- Formulate due diligence controls on personal data treatment managers to ensure compliance with our directions.
- Release the essential information on shared responsibility agreements pursuant to article 26.2 (regarding European companies), for better data owner access.

The information on [privacy notices](#) can be found on ALEATICA's website and remains available for all Business Units and geographies.

[Privacy notice M6toll](#)

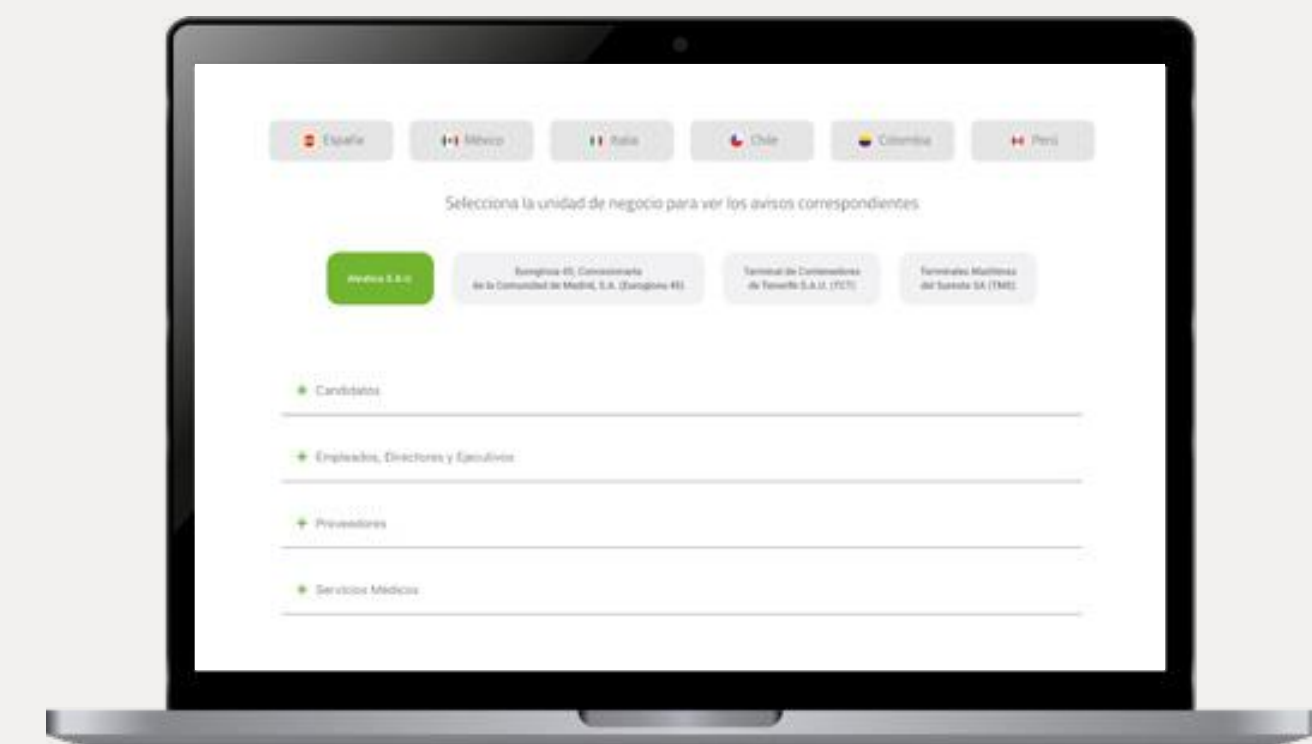
[Rights enforcement](#)

Moreover, ALEATICA provides privacy notices to owners who request their personal data, whether through data collection forms, e-forms, contract for services, or over the phone conversations.

COMPLAINT PROCESS AND APPLICATION FOR RIGHTS

ALEATICA made available free and electronic channels so that personal data holders may exercise their rights and can formulate enquiries, complaints or claims. These channels connect to a mailbox (dpo@aleatica.com) and are accessible through an [online form](#). All requests received are registered, including reply dates and their topic, in order to ensure appropriate and timely follow-up.

In 2024, the average response or reach-out time with applicants was **1.5 working days**.





SECURITY INCIDENT NOTIFICATION PROCESS

ALEATICA has a procedure **DAJ-PRCS-03. Security Vulnerability Management Process that Affects Personal Data**, which is standardised to handle security breaches involving personal data and has been designed to ensure that these incidents are reported to the Personal Data Protection managers as soon as such breaches are found. The goal is to assist the relevant departments to record, contain, manage, and assess the breach, ensuring that the affected individuals are notified, and that appropriate follow-up is done if pursuant to the law.

As of December 19, 2024, 45 security events and incidents were reported and managed. From those events:

- 28 were related to devices being lost or robbed. Those devices were investigated, and no unauthorised access to personal or confidential information was found.
- Three phishing events were found, 2 of which were successful and corrective actions were taken, including password resets and reinforced training. The at-risk third parties were notified. In one of these cases, the authorities were notified.
- Seven emails were sent to the wrong recipients due to human error, no significant risk.

⁶³ The purpose limitation rule states that information may only be collected and used for a specific, explicit and lawful purpose. This purpose must be clearly conveyed to the data owner, ensuring transparency and control over their personal data.



- Two cases where customer credentials were exposed online and on social media. These cases were investigated and, after the relevant enquiries, vulnerabilities in the ALEATICA's environment were ruled out; however, the affected customers were contacted to provide preventive advice.
- Four cases involved suppliers. From those cases, two were found through ALEATICA's cybersecurity department controls, which enabled them to find and report vulnerabilities and prevent data extraction. A third case involved unauthorised access to a supplier's e-mail inbox. Investigations ruled out personal data being compromised. The fourth case relates to a human error which resulted in an IT system coding glitch; this incident was resolved by the supplier and, after assessing it, it did not require any notifications to the authorities or the affected individuals.
- A case of internal non-compliance under the purpose limitation rule⁶³ was found. Therein, access to an information system was granted for purposes other than those initially reported. That incident was resolved by revoking the credentials and reinforcing staff training.



INCIDENT CLASSIFICATION

Intentionality	Malicious	29
	Accidental	11
	Unknown	5
Origin	Internal	12
	External	29
	Unknown	4
Nature	IT	8
	Non-IT	36
	Unknown	1

PERSONAL DATA PROTECTION TRAINING

In July 2024 an awareness campaign on personal data-related security breaches was conducted in order to reinforce how to identify said incidents and raise awareness about their related processes and reporting channels. The campaign included various communication tools, such as wallpapers, messages on corporate TVs and stickers with QR codes redirecting to the online incident

reporting and web form. Team members onboarded post-campaign are provided with mandatory online training, which is available in SCORM format to all team members since 2022.

The training reports include general information on training progress (team members enrolled, % of employees who have completed and passed the training, and % of outstanding team members, by country and Business Unit). The various training campaigns implemented are aligned with our commitment to train and keep team members aware of the risks and responsibilities of personal data protection. This effort is embedded into an ongoing effort. In 2025, we will launch new global training to reinforce this knowledge.

The more knowledge and visibility that ALEATICA personal data protection managers possess regarding the organisation's projects and actions, the more effective their oversight and implementation will be in accordance with legal and corporate requirements. Achieving an optimal level of maturity means that we can intervene at an early stage and reduce the costs inherent in addressing non-compliance and gaps. In this way, the team will be able to assist the Business Units by anticipating problems and avoiding the need to apply corrective actions later.





HUMAN RIGHTS

GRI 2-27, 406-1, 407-1, 407-1, 408-1, 409-1, 410-1, 411-1, 413-1
ESRS S1-1-20, S1-ESRS 2 SBM-2-12

ALEATICA observes the following initiatives and standards:

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

In line with our commitment, the ALEATICA Human Rights Policy was created and implemented, whose fundamental purpose is to reaffirm our duty to respect and safeguard the human rights of all people related to our business, both within our supply chain and in the communities related to our operations.

HUMAN RIGHTS ASSESSMENT

We know that our business can have an impact on human rights in the communities where we may have an influence. For this reason, the goal that all our Business Units must conduct a human rights assessment to find any potential risks or areas of opportunity to improve our performance has been established.

This year the human rights assessment in AT-AT and CEM shall be **completed**.

An endeavour of this nature provides us with a comprehensive understanding of the human rights needs within our communities, whether resulting from our impacts or from their specific contexts. This assessment allows us to make informed decisions, optimising our policies and updating our internal codes.

In 2024, no reports of human rights violations, impacts on indigenous communities' rights, or non-compliance with social or economic laws and regulations were recorded.



AT-AT

The human rights impact assessment, and its approach, are based on three main criteria:

- 1 Impact severity:** the scale (nature and type of right affected), scope (number and vulnerability of people affected) and remediability (ability to restore affected people to their pre-impact situation) is assessed.
- 2 Management maturity:** mechanisms and controls in place in the company to address the identified risks are assessed.
- 3 Attribution:** we determine the relationship between the company and the identified impact and find the reason for our responsibility.

The following are the most relevant aspects found in the two 2024 assessments:

The rights where most of the impacts were identified include the right to equitable and fulfilling working conditions, the right to an adequate standard of living and the right to personal integrity.

The remaining actual or potential impacts are divided as follows: the right to equality and non-discrimination, the right to personal freedom and security, the right to property, the right to health, the right to a healthy environment, the right to work, cultural rights, children's rights, political rights, freedom of movement, freedom of opinion and expression, and freedom of assembly and association.

Two main groups of potentially impacted people were found: the communities surrounding our business and the third-party personnel. Within these groups are included the three impacts deemed severe; however, these are only potential, and none are attributable to AT-AT. To address these impacts, we suggest the following actions:

- Strengthen controls over contractors in order to prevent, mitigate, terminate or remediate any adverse impacts on human rights, as well as enforce contractual penalties in cases of repeated noncompliance.
- Develop a detailed effort of awareness and coordination regarding the human rights approach with contractors, including management and directors, in order to replicate these principles across their activities.
- Integrate the human rights approach in all our activities, operations and management systems, both in AT-AT and in contractor companies.
- Ensure coordination between the different grievance mechanisms within the construction project in order to provide solutions focused on both remediating any adverse impacts which have already materialised and finding any potential preventable impacts early on.





CEM

The rights where most of the impacts were found include the right to equitable and fulfilling working conditions and the right to personal integrity.

The remaining actual or potential impacts are divided among the following rights: the right to form and join trade unions, the right to strike, the right to personal freedom and security, the right to privacy, the right to property, the right to an adequate standard of living (housing), the right to a healthy environment, and children's rights.

Two main groups of potentially impacted people were found: CEM team members and third-party personnel. In the latter group, we found a potentially severe impact. To address these impacts, we suggest the following actions:

- Implement actions to prevent or mitigate the impacts resulting from daily practices whereby some actions and inactions may be rendered invisible or normalised, especially regarding occupational health and safety.
- Implement strategies to foster equality and non-discrimination, particularly between women and men, at the workplace and regarding their working conditions.
- Strengthen controls over contractors in order to prevent, mitigate, terminate or remediate any adverse impacts on human rights, as well as enforcing contractual penalties in cases of repeated noncompliance.
- Develop a detailed effort of awareness and coordination regarding the human rights approach with contractors, including management and directors, especially focused on identified adverse impact prevention, mitigation, termination and remediation.

OBSERVANCE FOR HUMAN RIGHTS
BY SECURITY PERSONNEL

All personnel in the **Security** area have taken certified courses in human rights. Likewise, a requirement for all security contractors in the relevant Business Units, that they provide their personnel with training on human rights issues has been established. To this end, the General Bidding Terms and Conditions stated that these companies must include training plans and evidence of human rights training for security personnel in order to be retained. These companies must as well submit their code of ethics and conduct and a personnel recruitment protocol. These actions seek to promote better ethical and people management practices, which can also contribute to human rights-related risk management across ALEATICA's supply chain.

Below is the estimated number of ALEATICA personnel and Security contractors who have been trained on human rights training in recent years:



KPI	2022	2022	2023	2024
Percentage of ALEATICA staff who are part of the Physical and Asset Security area and have received training in human rights topics	100%	100%	100%	100%
Percentage of staff from physical security contractors in the Business Units who have received training on human rights topics	70%	85%	85%	90%



TAXATION⁶⁴

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

ALEATICA is a business group focused on promoting, developing and managing assets in order to provide quality and safety to its clients and customers, thus ensuring the sustainability of our projects.

Our tax strategy seeks to comply with tax obligations in each jurisdiction where we operate, minimising the associated risks. Our coordination between the tax area and other departments (financial, business, among others) ensures a holistic understanding to make decisions, assess any tax risks and conduct strictly lawful fiscal planning.

ALEATICA, S.A.U., together with some Spanish companies, is part of a tax consolidation group led by Global Infracore S.à r.l., a Luxembourg company. In Spain, Global Infracore Spain, S.L., is the representative entity. Therefore, some corporate income tax decisions depend on consolidated figures determined by the parent company.

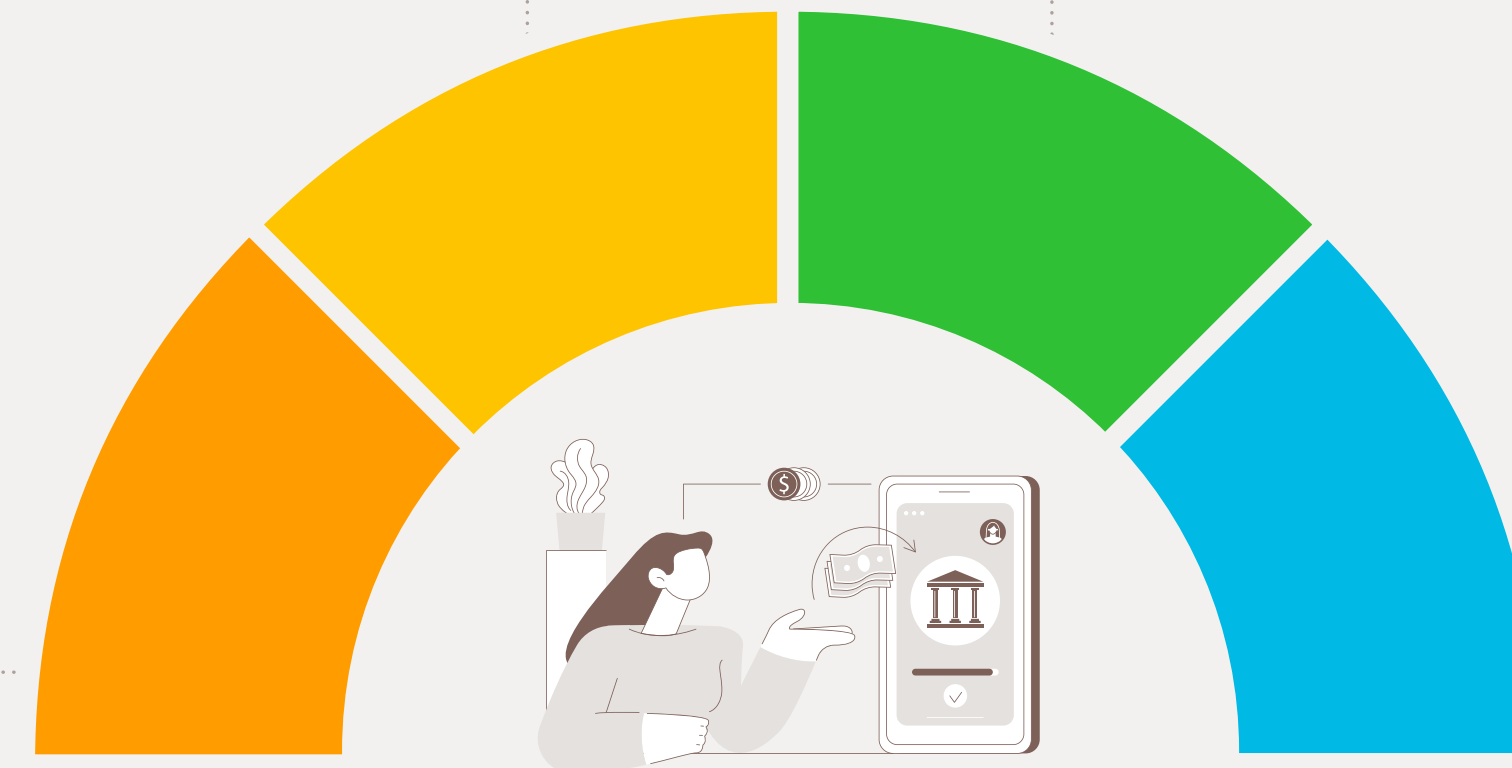
ALEATICA has a defined tax strategy, whose foundations are the following:

Transparency: providing accurate and complete information to our stakeholders, including information regarding the tax contribution made by the Group in each of the markets where we operate, as well as a seamless and collaborative relationship with each of the administrations with which we interact.

Caution: all the Group's tax positions are based on sound economic grounds, avoiding abusive tax planning strategies or practices and always following the precautionary principle when taking risks.

Sustainability: commitment to timely compliance with all tax requirements arising from its economic operations, in accordance with applicable local and international regulations, as well as an unwavering commitment to social and economic development in the different jurisdictions where the Group operates through timely tax payments in accordance with applicable regulations.

Risk control potential tax risks are included in the Group's comprehensive risk management system and are accordingly tracked and all appropriate steps are taken to minimise them.



⁶⁴ ALEATICA, S.A.U.'s Board of Directors is responsible for approving the Group's tax strategy and related actions.



COMPLIANCE WITH CORPORATE FISCAL GOVERNANCE AND CONTROL FRAMEWORK

The fiscal control framework is based on the following foundations:

01

OPERATING PRINCIPLES

- Comprehensive tax management aligned with business activities and decisions.
- Alignment with tax best practice.
- Strictly comply with the applicable tax regulations in each country.

02

TAX COMPLIANCE PROCESSES

- Standardized internal tax management processes implemented in coordination with internal teams in Spain and other jurisdictions.
- Tax compliance control systems.
- Advanced internal tax reporting system.

03

TEAM

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

04

TAX RISK CONTROL AND MANAGEMENT

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



TAX CONTRIBUTION

Transparency and fiscal responsibility are fundamental to the ALEATICA Group's Fiscal Policy and, therefore, to managing all our economic transactions. These guidelines are translated to diligence in complying with all tax obligations, including taxation and collaboration with the tax authorities across all jurisdictions we operate in.

Our economic and social contribution includes tax fulfilment from multiple sources and tax collection from third parties, such as indirect taxes or withholdings resulting from our economic transactions.

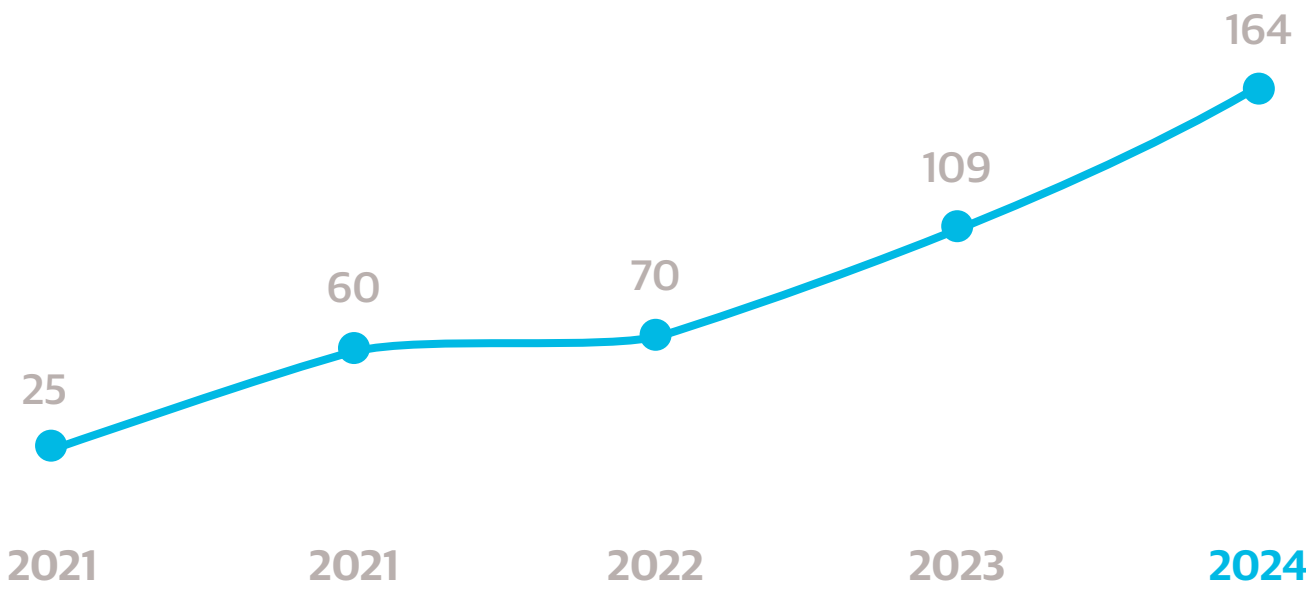
To ensure the highest transparency, total tax contribution is computed across all jurisdictions. Therefore, two main categories can be seen: taxes incurred (actual cost) and taxes collected (on behalf of third parties), categorised according to their nature and following a cash basis.



Own taxes

(millions of euros)

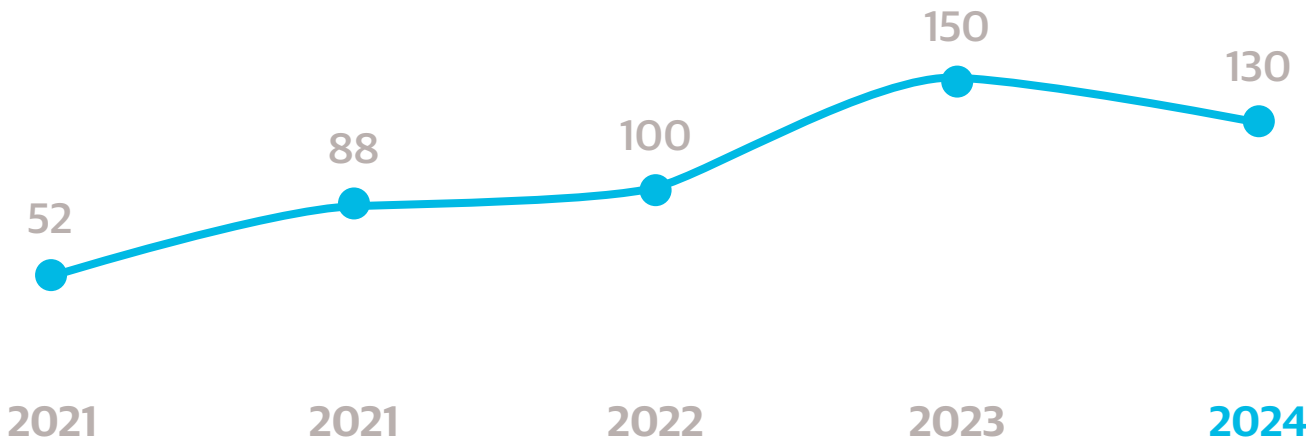
	2020	2021	2022	2023	2024
Taxes on profits	12	13	24	36	49
Social Security	5	5	6	6	11
Indirect Taxes	6	2	6	16	36
Fees and others	2	41	34	51	68
Total	25	60	70	109	164



Taxes collected

(millions of euros)

	2020	2021	2022	2023	2024
Taxes related to employment	15	28	24	30	33
Other Taxes	12	9	10	6	3
VAT and other indirect taxes	25	50	67	114	94
Total	52	88	100	150	130

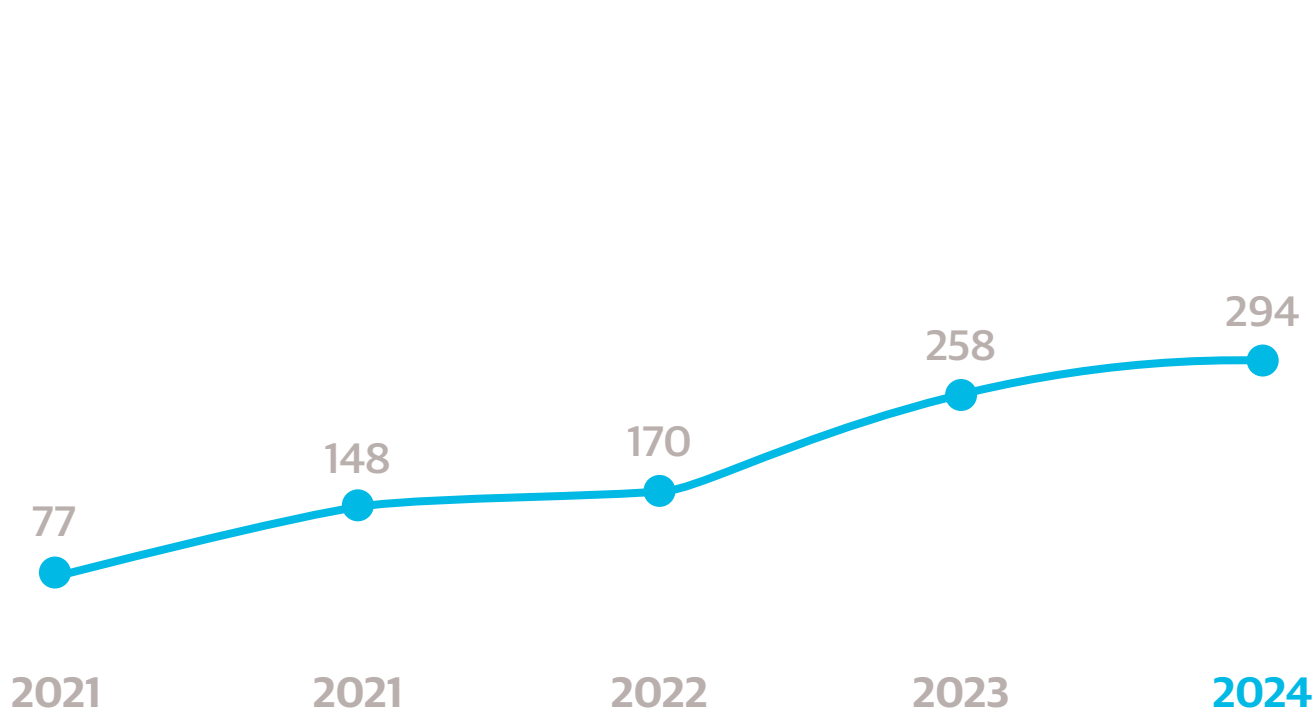




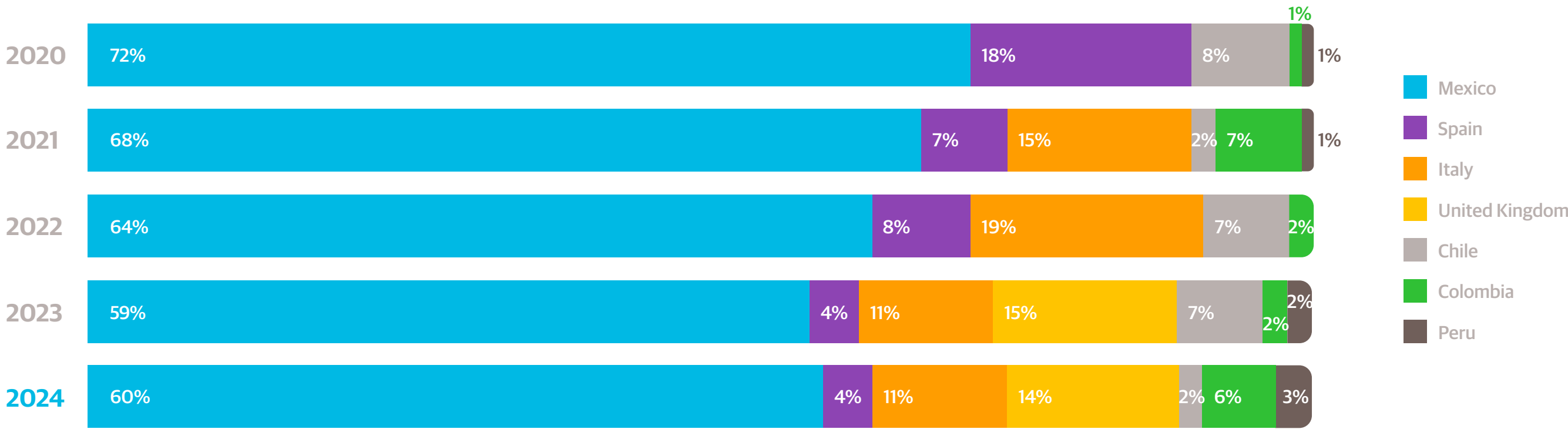
Breakdown of total tax contribution

(millions of euros))

	2020	2021	2022	2023	2024
Mexico	72%	68%	64%	59%	60%
Spain	18%	7%	8%	4%	4%
Italy	0%	15%	19%	11%	11%
United Kingdom	0%	0%	0%	15%	14%
Chile	8%	2%	7%	7%	2%
Colombia	1%	7%	2%	2%	6%
Peru	1%	1%	0%	2%	3%
Total	77	148	170	258	294



Breakdown of total tax contribution



SUBSIDIES

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

During fiscal year 2024, no significant subsidies were provided.

CONTRIBUTIONS TO POLITICAL PARTIES AND/OR REPRESENTATIVES

GRI 415-1

ALEATICA does not make contributions or provide support to political parties and/or their representatives in any of our Business Units and/or in our resident entities for tax purposes. Our internal policies, including our code of ethics and conduct and anti-corruption policy, expressly ban such practices.



FUTURE COMMITMENTS



COMPLIANCE

- The aim is to further implement compliance standards in non-controlled companies.
- The Compliance Champions Programme is launched, which aims to strengthen the Compliance culture by recognising the efforts of key members to foster policies, identify risks and facilitate communication between the Compliance team and the organisation.
- Implement all improvements resulting from the Compliance assessment through the ethics culture survey.
- Review ALEATICA member interactions with public officials and strengthen its controls with a risk-based approach.
- Develop and implement an ALEATICA policy.

CYBERSECURITY

- Maintain, and ideally increase, the indicators and results from the ALEATICA-wide Cybersecurity Awareness programme: percentage of members certified during the cybersecurity course, participation in the online sessions and reduction of failures in social engineering tests.

- Continue with resilience services in cybersecurity, incident response, attack simulation and defence of technological infrastructure and threat identification (support from CYE and other companies with expertise in cybersecurity).
- Standardise the frequency Business Unit vulnerability management in order to mitigate the associated risks.
- Update and maintain our cybersecurity framework to include concepts and controls related to cybersecurity threats that continually emerge and/or are related to new technologies, such as Artificial Intelligence.
- Reviewing Cybersecurity Programme by an expert third party in order to keep it up to date with the best industry practices where ALEATICA is based.
- Implement cybersecurity maturity assessments in the Business Units to increase or maintain their maturity level (including testing their DRP).
- Service of continuous execution of social engineering exercises, through constant campaign simulations, in order to identify the level of awareness of the members and to recognise real attacks through various techniques.



FUTURE COMMITMENTS

HUMAN RIGHTS

- To have a human rights assessment for all ALEATICA's Business Units by 2028.
- We will seek to integrate human rights due diligence into the Policies and Management Systems and focus the findings in order to strengthen the Risk Management System and ensure ALEATICA's operational continuity.
- We will promote training and awareness-raising opportunities at all levels of the organisation and with BOD members.
- The Security department will continue to ensure that the physical security suppliers input the certifications from the human rights courses that are compulsory for their staff.

DATA PROTECTION

- Continuously strengthen ALEATICA's knowledge, controls and best practices on personal data protection.
- Evolve towards mainly preventive controls, and fewer reactive ones.
- Further improve ALEATICA's results by lowering internal costs and risks associated with non-compliance and breaches, and their remediation.
- Contribute to ALEATICA's positioning and leadership as a trusted personal data handler, as well as an innovative company, by assisting with implementing solutions to improve efficiency while observing customer and individual privacy.



Camino Nogales-Puchuncaví, Chile.



INDICATORS TABLE AND APPENDICES

Transforming routes, transforming lives.



INDICATOR TABLE

Subsection	Law section	GRI	Page
Group's business model description	Brief description of the Group's business model, including its business environment, organisation and structure, operating markets, objectives and strategies, and the main factors and trends potentially impacting its future development.	GRI 2-1 Organisational details	4, 15
		GRI 2-3 Reporting period, frequency and contact point	4
		GRI 2-6 Activities, value chain and other business relationships	16, 137
		GRI 3-2 List of material topics	56
General	Current and foreseeable effects of the company's business on the environment and, if applicable, on health and safety.	GRI 2-22 Statement on sustainable development strategy	5, 9
	Environmental assessment or certification procedures.	GRI 2-23 Policy commitments	59
	Resources dedicated to environmental risk prevention.	GRI 2-23 Policy commitments	59, 73-74
	Precautionary rule enforcement.	GRI 2-23 Policy commitments	59, 73-74
	Provisions and guarantees regarding environmental risks.	GRI 2-27 Compliance with laws and regulations	177, 178, 186, 195
Pollution	Actions to prevent, reduce or remediate carbon emissions which may seriously impact the environment, including any activity-specific air pollution, including noise and light pollution.	GRI 305-5 Reduction of GHG emissions	68
		GRI 3-3 Management of material topics	68
Circular economy and waste prevention and management	Actions to prevent, recycle, reuse, recover and dispose of waste. Actions to combat food waste.	GRI 306-3 Waste generated	81
		GRI 3-3 Management of material topics	81
Sustainable use of resources	Water consumption and water supply pursuant to local constraints.	GRI 303-5 Water consumption	83
	Consumption of raw materials and actions taken to improve efficient use.	GRI 301-1 Materials used by weight or volume	82
		GRI 3-3 Management of material topics	82



Subsection	Law section	GRI	Page
Sustainable use of resources	Energy: direct and indirect consumption; actions taken to improve energy efficiency, renewable energy source use.	GRI 302-1 Energy consumption within the organisation	75
		GRI 302-4 Reduction of energy consumption	75
Climate change	Greenhouse Gas Emissions.	GRI 305-1 Direct (scope 1) GHG emissions	69
		GRI 305-2 Energy indirect (Scope 2) GHG emissions	69
	Actions implemented to adapt to climate change consequences.	GRI 305-5 Reduction of GHG emissions	68
	Voluntary reduction targets established in the medium and long term to reduce GHG emissions and all related actions.	GRI 305-5 Reduction of GHG emissions	68
Biodiversity protection	Actions taken to preserve or restore biodiversity.	GRI 304-3 Habitats protected or restored	85
	Impacts caused by activities or operations in protected areas.	GRI 304-2 Significant impacts of activities, products and services on biodiversity.	85
Employment	Total team members by gender, age, country and profession.	GRI 2-7 Employees	160
	Total employment agreement modalities, distribution.	GRI 2-7 Employees	160
	Average annual permanent, temporary and part-time contracts by gender, age and profession.	GRI 2-7 Employees	160
	Number of layoffs by gender, age and profession.	GRI 401-1 b) New employee hires employee and staff turnover: Total number and rate of employee turnover during the reporting period, by age group, gender and region	158
	Average compensations and their evolution broken down by gender, age and professional classification or equal value.	GRI 405-2: Ratio of basic salary and remuneration of women to men	164
	Pay gap.	Ratio between basic wages and compensation for women and men	164
	Compensation for equal or average jobs in the company.	GRI 202-1 Ratios of standard entry level wage by gender to local minimum wage	168
	The average compensation of directors and the Management Committee, including variable compensation, per diems, indemnities, payments to long-term savings systems and any other payment broken down by gender.	GRI 2-19 Remuneration policies	33, 37, 167



Subsection	Law section	GRI	Page
Employment	Implementation of work disconnection actions.	GRI 3-3 Management of material topics	166
	People with disabilities.	GRI 405-1 Diversity of governance bodies and employees	33, 34, 160, 161
		(a) (iii) other indicators of diversity, where appropriate (such as minority or vulnerable groups)	
		(b) (iii) other indicators of diversity, where appropriate (such as minority or vulnerable groups)	
Work organisation	Organizing working time.	GRI 3-3 Management of material topics	166-167
	Total absenteeism hours.	GRI 403-9 Work-related injuries	106, 107
	Actions aimed to facilitate work-life balance and encourage joint exercise of rights by both parents.	GRI 401-3 Parental leave	169
		GRI 3-3 Management of material topics	169
Health and Safety	Occupational health and safety conditions.	GRI 403-1 Occupational health and safety management system	94, 113, 114
		GRI 403-2 Hazard identification, risk assessment and incident investigation	96
		GRI 403-3 Occupational health services	166, 170
		GRI 403-5 Worker training on occupational health and safety management system	100
		GRI 403-6 Employee health promotion	96, 97, 166, 170,
	Occupational accidents (frequency and severity) by sex.	GRI 403-9 Occupational injuries	106, 107
	Occupational diseases (frequency and severity) by sex.	GRI 403-10 Occupational diseases and illnesses	107
	Social relations	Organizing social discussion, including procedures to report, consult and negotiate with personnel.	GRI 2-29 Approach to Stakeholder Engagement
Percentage of employees covered by collective bargaining agreements, by country.		GRI 2-30 Collective bargaining agreements	169



Subsection	Law section	GRI	Page
Social relations	Reviewing collective bargaining agreements, particularly regarding occupational health and safety.	GRI 403-4 Worker involvement, consultation and communication on occupational health and safety	99
Training	Policies implemented on training.	GRI 404-2 Programs to develop employee skills and transition assistance programs	159
	Total number of training hours by profession.	GRI 404-1 Average training hours per year per employee	159
Accessibility	Universal accessibility for people with disabilities.	GRI 3-3 Management of material topics	161
Equality	Actions taken to promote equal treatment and opportunities for men and women.	GRI 3-3 Management of material topics	161
	Equality plans.	GRI 3-3 Management of material topics	161
	Actions taken to promote employment.	GRI 3-3 Management of material topics	158-159
	Protocols against sexual and gender-based harassment.	GRI 3-3 Management of material topics	161-162
	Universal integration and access for people with disabilities.	GRI 3-3 Management of material topics	161
	Policy against all types of discrimination and, where appropriate, diversity management.	GRI 3-3 Management of material topics	161
	Implementing human rights due diligence procedures.	GRI 3-3 Management of material topics	136, 195-197
Human rights	Preventing the risk of human rights violations and, where applicable, implementing actions to mitigate, manage, and remedy any potential abuses.	GRI 3-3 Management of material topics	195-197
	Complaints about human rights violations.	GRI 406-1 Discrimination cases and corrective actions taken.	195
	Fostering and enforcing the provisions of the ILO core conventions related to observing freedom of association and the right to collective bargaining, no discrimination regarding employment and occupation, no forced or compulsory labour, and no child labour.	GRI 3-3 Management of material topics	169, 195-197
Corruption and bribery	Actions taken to prevent corruption and bribery.	GRI 205-2 Communication and training on anti-corruption policies and procedures	178
		GRI 3-3 Management of material topics	178-180



Subsection	Law section	GRI	Page
Corruption and bribery	Actions to combat money laundering.	GRI 3-3 Management of material topics	186
		GRI 201-1 Direct Economic Value Generated and Distributed (Community Investment)	131-136
	Contributions to foundations and nonprofit organisations.	GRI 415-1 Contributions to political parties and/or representatives	201
Company commitments to sustainable development	Impact from the company's activities on employment and local development.	GRI 413-1 Operations with local community engagement programs, impact assessments, and development	195
	Impact from the company's activities on local populations and the territory.	GRI 413-1 Operations with local community engagement programs, impact assessments, and development	195
	Relationships maintained with local community stakeholders and modalities of dialogue with them.	GRI 413-1 Operations with local community engagement programs, impact assessments, and development	195
	Association or sponsorship actions.	GRI 2-28 Membership in associations	27
Outsourcing and suppliers	Including social, gender equality and environmental issues in the procurement policy.	GRI 3-3 Management of material topics	137-140
	Considering social and environmental responsibility in relations with suppliers and subcontractors.	GRI 3-3 Management of material topics	137-140
	Monitoring and audit systems and audit outcomes.	GRI 3-3 Management of material topics	137-140
Consumers	Actions regarding consumer health and safety.	GRI 416-1 Assessing health and safety impacts from product and service categories.	111-121
	Complaint systems, complaints received and related resolutions.	GRI 418-1 Substantiated complaints regarding customer privacy breaches and customer data loss	201
Tax information	Profits by country.	GRI 207-1 Fiscal approach	201
	Taxes on profits paid.	GRI 207-1 Fiscal approach	201
	Public subsidies received.	GRI 201-4 Financial assistance from the government	201



APPENDICES

Safety First

Safety Management System (SMS) Procedures

Number	Procedure	Employees	Customers / Customer Road Safety	Environment	Contractors
1	Hazard identification and risk assessment.	✓			
2	Identification and evaluation of legal and other requirements.	✓		✓	
3	Planning, objectives and reporting.	✓	✓	✓	✓
4	Internal organisation.	✓			
5	Education, training and onboardings.	✓			
6	Communication, participation and consultation.	✓		✓	✓
7	Monitoring and control.	✓		✓	✓
8	Emergency preparedness and response plans response.	✓		✓	
9	Accident investigation, Near Miss and incidents.	✓		✓	
10	Documentary control of the SMS.	✓	✓	✓	✓
11	Performance of SMS audits.	✓	✓	✓	✓
12	Appointments and permits.	✓			
13	Coordination of business activities.	✓			
14	Identification and evaluation of evironmental aspects.			✓	
15	Accident investigation. Customers. Road safety.		✓		
16	Road safety monitoring and control.		✓		
17	Change management ⁶⁵	✓	✓	✓	✓
18	Non-conformities and corrective actions ⁶⁶	✓	✓	✓	✓
19	Data protection in medical services.	✓			
20	Safety recognitions (ALEATICA Stars).	✓			

⁶⁵ The change management module will allow to maintain a traceability of all change requests that need to be evaluated because they may have an impact on personnel safety and health.

⁶⁶ Nonconformity is a term used in management systems. It means there is non-compliance with a system requirement.



Road safety

The main road safety indicators are defined as follows:

- **VKT. Vehicle kilometres travelled.** It is an English expression. It is a tool used to measure car activity and can be useful for urban planning and management.
- **IF1.** Customer accident rates. Casualty accidents per 100 million vehicle-kilometres. (All injury accidents) $\times 10^8$ / VKT.
- **IF3.** Fatality Rate. People killed per 100 million vehicle-kilometres. (Fatalities) $\times 10^8$ / VKT.
- **Traffic accident.** Unexpected event occurring or originating on one of the roads or land operated by the Business Unit, involving at least one moving vehicle and resulting in physical damage to people and/or property damage to vehicles (moderate or severe) and/or assets (moderate or severe).
 - Collisions among more than two vehicles shall be considered multiple accidents but shall be counted as a single accident, even if they are consecutive.
 - The following shall be excluded: a) Accidents caused by confirmed natural deaths or where there is evidence of suicide or attempted suicide, except when they result in damage to

other people, and b) Homicides, intentional injury to third parties and/or intentional damage to property, except when they result in damage to other people.

- **AwV. Accident with victims.** Any traffic accident in which there is at least one "person killed" and/or one "person seriously injured" and/or one "person slightly injured", as well as an undetermined number of "uninjured people".
- **AwV-F. Fatal Accident with victims.** Every traffic accident that registers at least one "person killed", as well as an undetermined number of "seriously injured people" and/or "slightly injured people" and/or "uninjured people".
- **AwV-S. Serious Accident with victims.** Any traffic accident that records at least one "seriously injured person", as well as an undetermined number of "slightly injured people" and/or "uninjured people", but no "deceased people".
- **AwV-m. Minor Accident with victims.** Any traffic accident that records at least one "slightly injured person" as well as an undetermined number of "uninjured people", but no "seriously injured person" or "deceased person".
- **Deceased/Deceased person.** Any person who dies at the place

of the accident (or within 30 calendar days thereafter, if this information can be officially received) as a direct result of the accident.

- – The following shall be excluded: a) Deaths due to confirmed natural deaths or suicide, except for those people who may die as a consequence of the accident generated by the original deceased, who shall be counted. And b) People who die as a result of homicide or intentional injury by third parties.
- **Person seriously injured/Seriously injured.** Anyone who, as a result of a road accident, meets all or any of the following conditions:
 - – The person is transferred to the hospital and requires admission for more than 24 hours.
 - – The person is classified as seriously injured depending on the triage applied in the country. For example: with severe and very severe injuries, red category, MAIS 3-6 according to the Abbreviated Injury Scale (AIS) or similar.
 - – The person is rendered insane, incapacitated for work, disabled in a significant limb or notably disfigured or if the injuries result in illness or leave for more than 30 days.



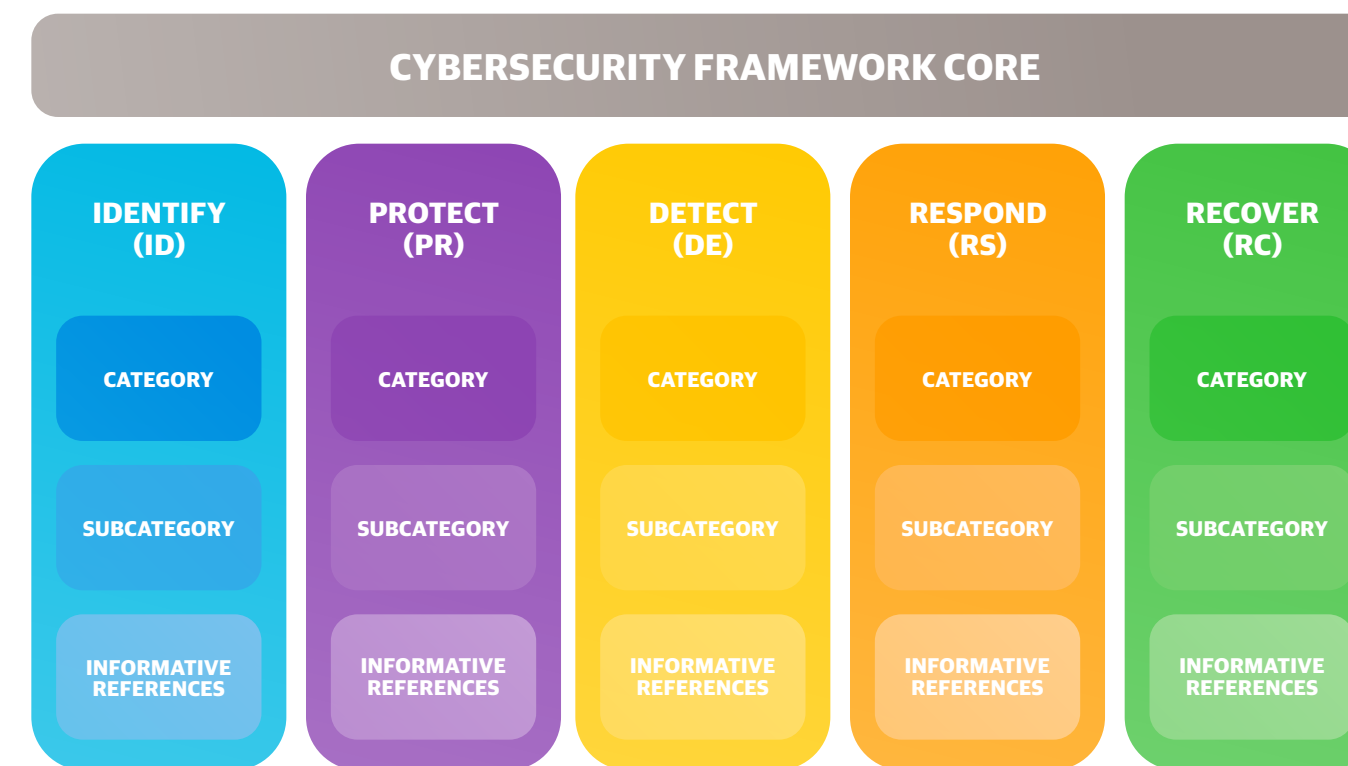
- – The person presents with major fractures, concussion, internal injuries, crushing, burns (excluding friction burns), severe cuts, severe general shock requiring medical treatment.
 - – The following shall be excluded: a) People seriously injured due to natural causes or attempted suicide, except for those who may be injured as a consequence of the accident triggered by the original event, who shall be counted, b) People intentionally injured by third parties, and c) People who fall under the definition of “Deceased Person”.
 - – It shall be as established by the grantor or the relevant authority, provided that such official classification assigns the victim a higher severity versus that derived from these conditions.
 - **Slightly injured person/slightly injured.** Anyone who, as a result of a road accident, meets all or any of the following conditions:
 - The person requires medical care by the applicable health services, but does not require admission for more than 24 hours.
- The person is classified as seriously injured depending on the triage applied in the country. For example: with minor and less serious injuries, orange, yellow, green or blue categories (or similar), MAIS 1-2 according to the Abbreviated Injury Scale (AIS) or similar.
 - The person suffers from injuries resulting in illness or a leave for a period not higher than 30 days.
 - The person suffers from minor injuries, such as a sprain (including a whiplash injury to the neck), bruise or cut that is not deemed serious, or a slight collision that requires roadside care.
 - The following shall be excluded: a) People slightly injured due to natural causes or suicide attempts, except for people who may be injured as a consequence of the accident generated by the original event, who shall be counted, b) People intentionally injured by third parties, and c) People who fall under the definition of “Deceased Person” or “Seriously Injured Person”.
- It shall be as established by the grantor or the relevant authority, provided that such official classification assigns the victim a higher severity versus that derived from these conditions.
 - **Unharmmed/Injured.** Any person involved in a traffic accident who may have minor cuts or bruises but cannot be deemed as a “deceased person”, “seriously injured person” or “slightly injured person”.
 - It shall be as established by the grantor or the relevant authority, provided that such official classification assigns the victim a higher severity versus that derived from these conditions.



Cybersecurity

The cybersecurity framework is made up of a hierarchically organized core which stems into roles.

- **Roles:** organizing basic cybersecurity activities at the highest level, enabling ALEATICA to reduce cybersecurity risk to acceptable levels.
 - – **Categories:** role sections into groups of cybersecurity results closely linked to particular programme needs and activities.
 - – **Subcategories:** further divide a category into specific technical or managerial activity outcomes. They provide a set of results which, while not exhaustive, help support outcome performance in each category.
- ▶ Informative references are specific sections of standards, guidelines and common practices across critical asset sectors which depict a way to accomplish the outcomes associated with each subcategory. The informative references introduced in the framework core are only representative and not final. They are based on the cross-cutting guidance most frequently consulted during the framework development process.

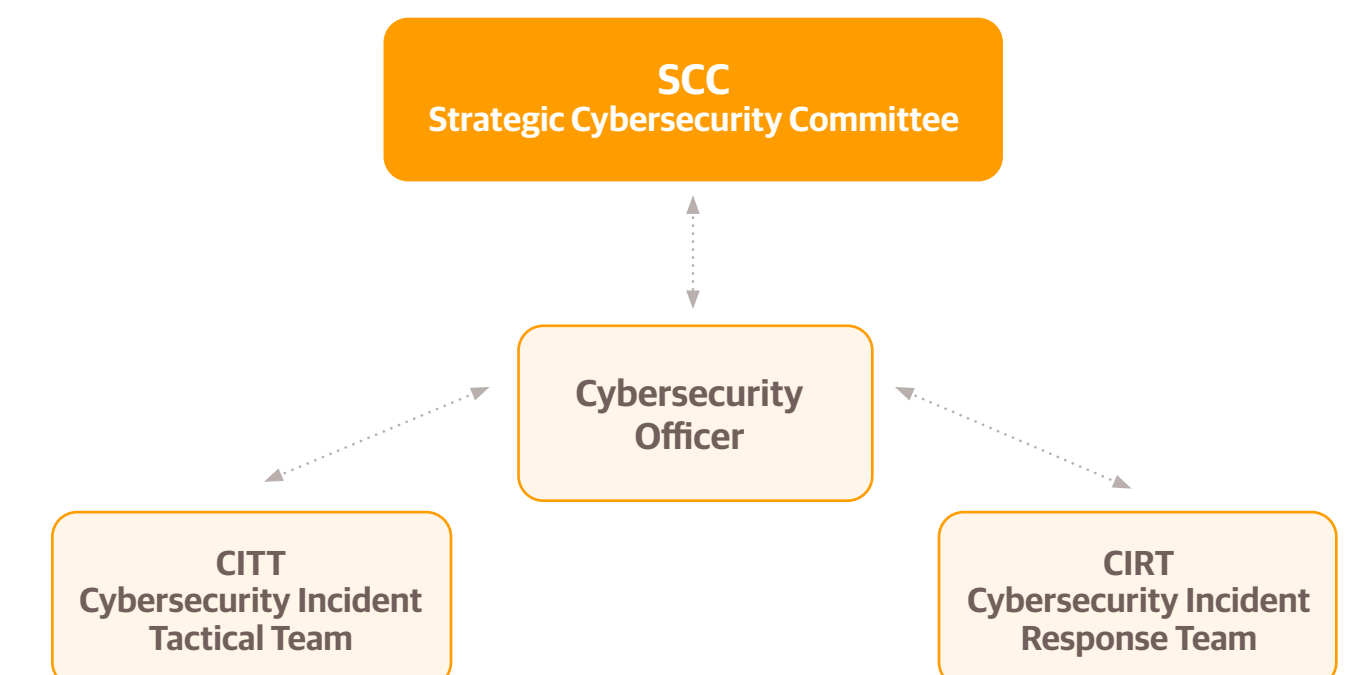


The roles help ALEATICA convey its cybersecurity risk management by organizing information, enabling risk management decisions, addressing threats, and fostering continuous improvement. These roles are:

- 1. Identify:** Develops organisational understanding to manage cybersecurity risk to systems, people, assets, data and capabilities.
- 2. Protect:** Develops and implements appropriate safeguards to ensure the 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. Recover:** Develops and implements appropriate activities to maintain plans for resilience and to restore systems.

Cybersecurity governance structure and responsibilities





Work and support groups

Members

Responsibilities

Cybersecurity Strategic
Committee (CSC)

CIO, Global CITO, the Cybersecurity Officer, the Planning and Management Control Office, the Risk Office, the Audit Office, and the Global Data Protection Officer.

Establish, approve, monitor and improve cybersecurity governance through indicators and their cybersecurity standard assessment metrics.
To ensure that cybersecurity is an enabling factor to attain ALEATICA and its Business Units/Offices' objectives and to fully comply with its mission and vision.
To achieve, through training and distribution, according to each position role, awareness on cybersecurity and appropriate management.
Approve amendments or new cybersecurity policy documents made by the Cybersecurity Officer.
Conduct cybersecurity framework and continuous improvement follow-up meetings at least once a year.

Cybersecurity Officer

Cybersecurity Manager

Further define cybersecurity guidelines to protect ALEATICA and its business units/offices' IT resources.
Enforce cybersecurity guidelines and assess and harmonized initiatives from different areas on cybersecurity.
Support with creating or updating new cybersecurity standards.
Assess the efficient and effective use of resources allocated to cybersecurity, training and education in this area.

Tactical Cybersecurity Incident Team
(TICS for its acronym in Spanish)

Staff responsible for Information Technology and Systems within each Business Unit/Office and the Cybersecurity Officer.

Provide advice to the Cybersecurity Incident Response Groups (CIRGs) in the event of a cybersecurity event or incident.
Regular review cybersecurity incident processes and event resolution created by the CIRGs at each Business Unit/office.

Cybersecurity Incident
Response Group (CIRG)

Information Technology and Systems Manager for each Business Unit/Office and Support Staff, Assets, Applications, suppliers, and other invited roles upon request, etc.

Address and solve 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 assets (critical IT resources).
Ensure documented procedures supporting cybersecurity event and incident management.
Improve the cybersecurity incident categorisation portfolio.
Have updated documentation from network architecture blueprints, asset blueprints, equipment setups, technical memories, process inventories, applications and critical assets and operating procedures.
Identify the personnel involved in cybersecurity event and incident management and prepare a contact list with critical IT resource personnel.
Review network and communications monitoring reports to detect any anomalies during daily operations.
Foster cybersecurity awareness through campaigns.
Improve technical cybersecurity skills.
Provide advice based on lessons learned to establish new privacy frameworks which can provide how sensitive information is treated in critical IT resources, e-mail and data encryption.



Passion for the Team

Type of contract and workday

Type of Contract		Type of Workday	
Indefinite	Temporary	Full-time	Part-time
2,719	74	2,727	66

Type of leave by gender

	Voluntary		Involuntary	
	Men	Women	Men	Women
Resignations	138	86	93	59

Type of leave by labour category

	Voluntary	Involuntary
Executives	12	13
Middle management	17	31
Administrative/Operations	195	108

Absenteeism hours

	Hours of absenteeism	% of absenteeism
Men	79,383	1.8%
Women	47,076	1.8%

Absenteeism hours

	Average number of employees			
	Voluntary		Involuntary	
	Men	Women	Men	Women
Executives	117.00	49.00	121.58	57.50
Middle management	258.00	121.00	289.83	127.50
Administrative/Operations	1,159.00	739.00	1,300.75	844.75
Total	1,534.00	909.00	1,712.16	1,029.75

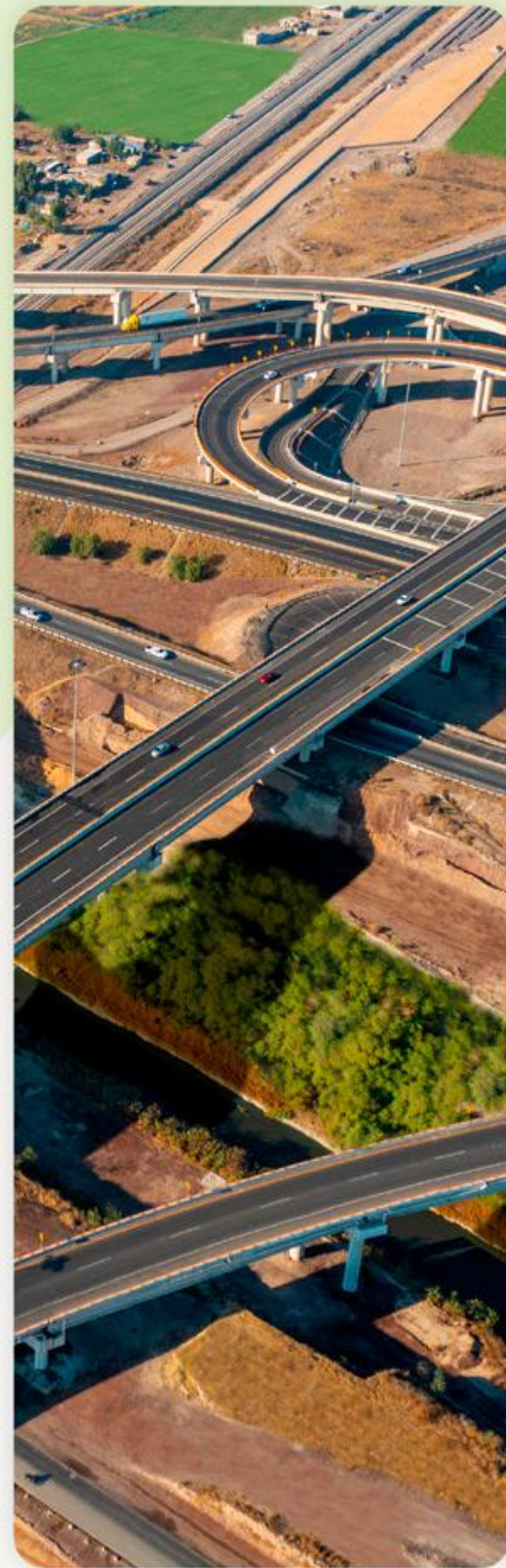


Gender distribution per labour category

	2023	2024
Executives	177	181
Men	126	118
Women	51	63
Middle management	396	418
Men	268	293
Women	128	125
Administrative/Operations	2,081	2,194
Men	1,267	1,327
Women	814	867

Average annual number of employees by occupational category and type of contract

	Average number of employees	
	2023	2024
Executives	166.00	179.08
Middle management	379.00	417.58
Administrative/Operations	1,898.00	2,145.50
Total	2,443.00	2,742.16
Indefinite contract	2,410.00	2,678.16
Temporary contract	33.00	63.83



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