

AKRON®

MOVING THE WORLD

SUSTAINABILITY REPORT 2023



www.akron.com.mx



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Letter from President

I am pleased to share that at AKRON we have dedicated a constant effort to lay the foundations for a sustainability strategy that generates actions that positively impact our stakeholders, as well as addressing the challenges that we as a company have identified in previous years.

Since 2021 we have worked to consolidate a measurement and management system that allows us to generate indicators and transform our processes into concrete actions that demonstrate our commitment to the environment and our value chain. This transformation becomes especially evident in 2023, when AKRON aspires to consolidate itself as a leader in the energy sector, as an innovative organization with the firm purpose of advancing towards sustainability, the well-being of our collaborators and the environment that surrounds us.

Our sustainability strategy is based on three main pillars, environmental, social and governance, through which we are proud to continue implementing good practices and value propositions. Aware of the impact of our business model, AKRON has committed to generating an environmental management strategy, which currently focuses on the measurement and reduction of waste, energy and water efficiency within AKRON's production plants, the mitigation of emissions, and above all, the transition towards sustainable business models.

These commitments have driven us towards innovation and the creation of new models that favor the energy transition and have allowed us to change the use of our resources; reflected in the transition from LP gas to natural gas, the generation of new products that contribute to the construction of a more sustainable and responsible future such as AKRONTECH & AKRON GREENROAD fuel additives, and the exploration of a new line of business, we ventured into electromobility, through the installation of charging points for electric cars, AKRON EV represents an opportunity to lead the change towards the energy transition.

These and the other actions described in this report reflect a philosophy that is based on the commitment to the well-being of the environment that surrounds us. However, our commitment does not stop at environmental management, it also starts with the recognition of human potential and caring for the well-being of our entire value chain.

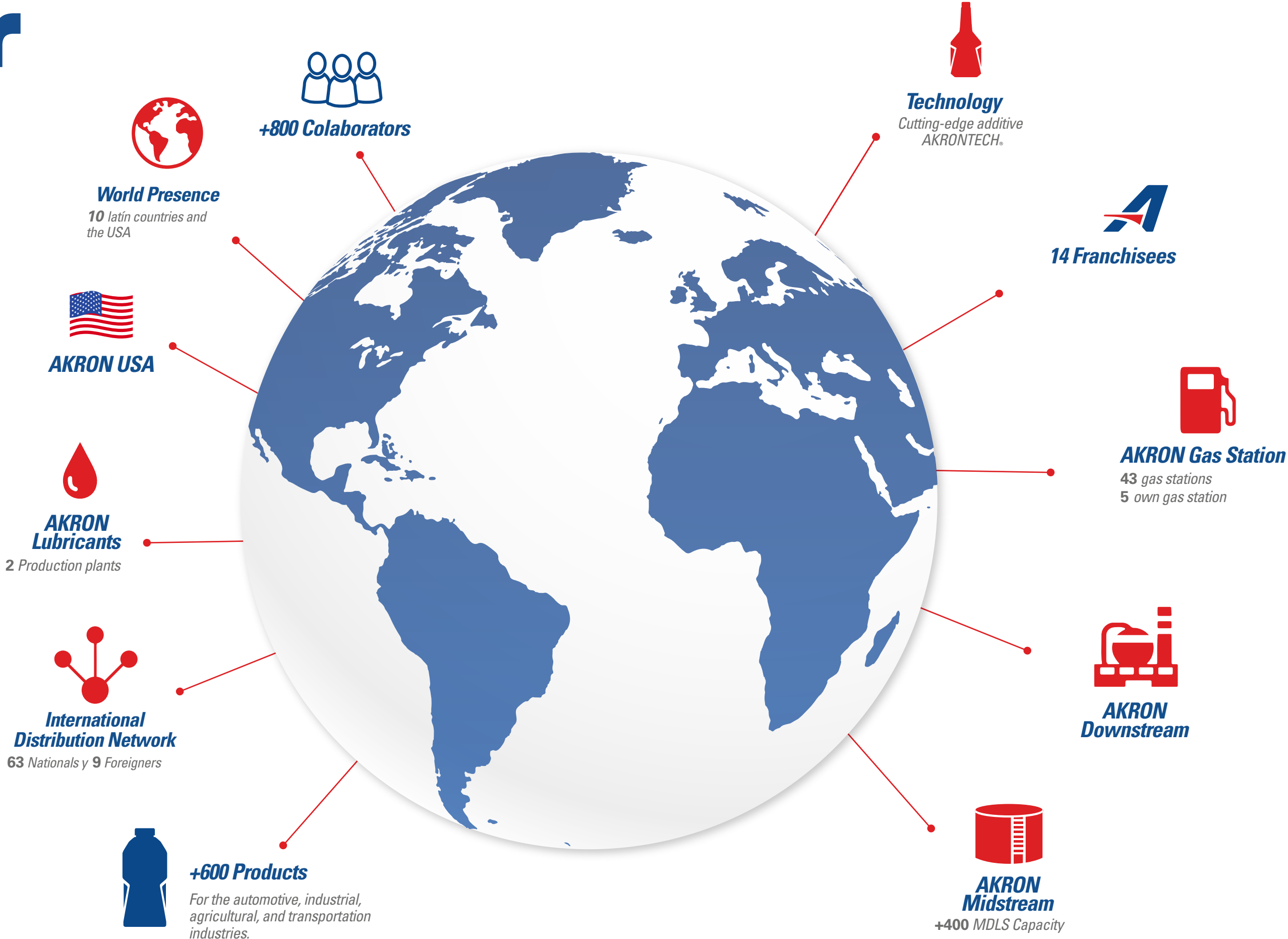
AKRON has also implemented strategies that encourage constant attention, training and professional development, with the aim of promoting a better quality of life for our collaborators. Through multiple initiatives, we seek to promote projects for the benefit of local communities, integrating actions to consolidated social pillar.

We know that these actions cannot be carried out and generate a true impact without a corporate governance system that reflects the values and guidelines of integrity, transparency and ethics that we at AKRON promote at all levels of the organization. It is for this reason that an ethics committee has been implemented from the governance axis, which identifies and addresses the complaints within the organization, as well as the design of various strategies for the homologation of policies and compliance, which facilitate the adoption of homogeneous practices and aligned with our values.

This report reflects our progress towards sustainability, underlines our passion for developing innovative business models and highlights our achievements so far with the aim of inspiring others to join in this effort to accomplish sustainable development and balance with our surrounding.

Santiago Martínez de la Torre
Chairman and Chief Executive Officer

Our World



AKRON is an energized energy group, leader in the energy sector. It has diversified its operations into various business models covering different aspects of the supply chain and meeting market needs.

The **AKRON** world encompasses:



Business unit, **leader** in manufacturing, marketing, and distributing of lubricants, greases, additives, and other **top-quality industry specialties**



Business unit specialized in providing services of **reception, storage and fuel delivery** in Mexico, offering professional services in accordance with international quality standards








Business unit dedicated to **importing and marketing of petroleum base products** as well **manage the AKRON Service Station** through different business models as **franchise - society - rent/operation**.



Group of companies incorporated in the United States with the goal of expanding and streamlining **AKRON's** raw material supply chain, as well as offering **petroleum-derived products** to other clients in both Mexico and the United States

AKRON USA includes the Natural Gas, Supply and E&P business models.

OUR STORY

					
>>> 1993 Founded MEXICANA DE LUBRICANTES.	>>> 1994 Opening of production plants in Lagos de Moreno and Tultitlán.	>>> 1999 Our premium brand was born AKRON.	>>> 2005 1st National Distributors Convention	>>> 2012 Corporate Governance Redesign	>>> 2015 Privatization
					
>>> 2018 Supply chain redesign	>>> 2019 Definición de Aspiración y Decálogo	>>> 2021 Creation of strategy map 2021-2030	>>> 2022 Transcending borders, AKRON USA	>>> 2023 We celebrate 30 years of history	>>> 2024 Our story continues...

AKRON, founded on January 19, 1993, is a 100% Mexican company that began its journey in the lubricants and additives industry. Throughout its 30-year history, it has grown, moving and identifying opportunities within the value chain of the energy sector.

In 2021, following the creation of the strategic map, we began our effort to measure, create, and manage a sustainability strategy that upholds our commitment. We can affirm that AKRON has successfully implemented changes from the core pillars of its sustainability strategy.

We celebrate **30** *years of history!*
AÑOS

DECALOGUE

WE AIM TO BE

***AN ENERGYZED
ENERGY GROUP***

Leader, inspiring, sustainable, innovative, and generator of integral wellbeing for our people and the community.



1
I respect people and my environment, I value them
(Respect)

2
I always tell the truth and do what is good for me and others
(Honesty)

3
I am committed and accountable for my decisions and achievements
(Responsibility)

4
I give my best every day
(Commitment/Energy)

5
I raise my hand to share my ideas and collaborate to execute them
(Initiative)

6
If I get knocked down, I stand up
(Resilience)

7
I think, say, behave and act the same everywhere
(Congruence)

8
I make the best use of the company's resources, as if they were my own
(Optimization)

9
I step into everyone's shoes
(Empathy)

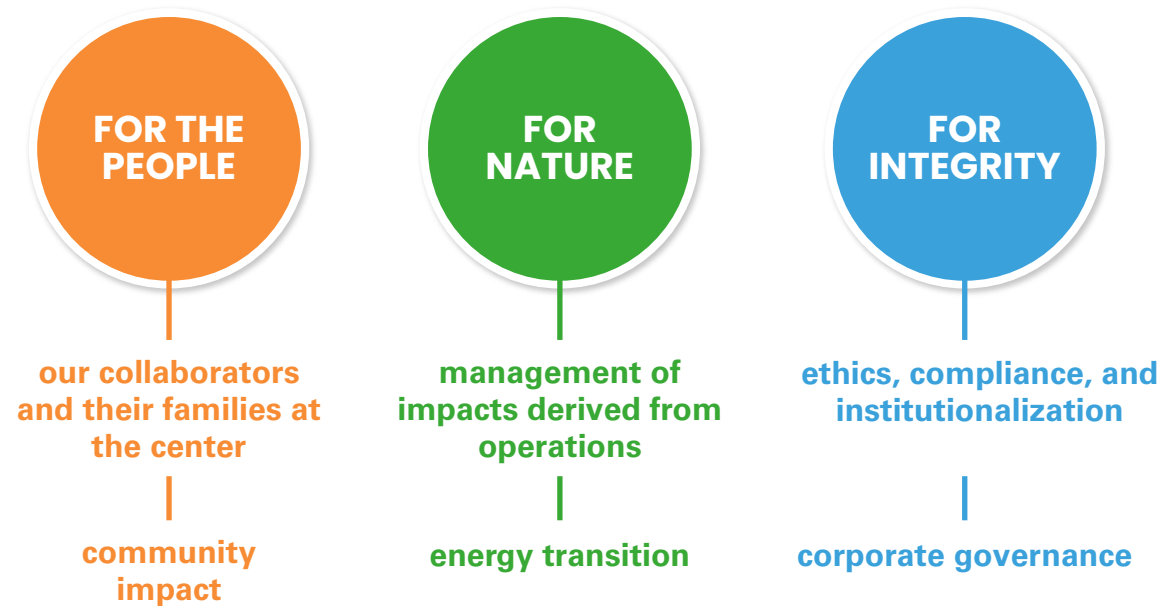
10
I enjoy the journey
(Happiness)

Our Commitment

Be aware of the environmental conditions of the planet and the well-being of our collaborators and the surrounding community are the first steps to making decisions that impact our operation, seeking to be sustainable and responsible with the planet and the community. Having this in mind, one of our dreams is to walk aware of each step and with the certainty that what we do bring us closer to having a positive impact on the environment the world we inhabit. This report seeks to recover and recognize the actions who honor this commitment.

At AKRON, we move the world. **For the people**, we seek the well-being of the lives of our collaborators and their families, as well as the impact on the community. **By nature**, we manage the impacts of our operation and also of our products, promoting energy transition. **For the sake of integrity**, we have ethical practices, compliance, and institutionalization of our processes.

LET'S MOVE THE WORLD



LET'S MOVE THE WORLD

In 2021, we began with the commitment to manage a sustainability strategy that considers the measurement and management of environmental, social, and governance impacts through the 'baseline'. In 2022, we witnessed the consolidation of an environmental management system, governance mechanisms, and initiatives for the benefit of people.

In 2023, we can see the results of these years of work with the implementation of projects to mitigate environmental impacts, to promote the lives of people near AKRON, and to continue improving integrity and decision-making mechanisms.

2021 Implementation of the baseline for the documentation and measurement of processes and resource consumption.

2022 Consolidation of a system for measuring and managing impacts.

2023 Project implementation for impact management.

AKRON SUSTAINABILITY MODEL

2030 Agenda alignment and its Sustainable Development Goals (SDGS)

ENVIROMENTAL

6 CLEAN WATER AND SANITATION
SDGs 6



7 AFFORDABLE AND CLEAN ENERGY
SDGs 7



9 INDUSTRY, INNOVATION AND INFRASTRUCTURE
SDGs 9



12 RESPONSIBLE CONSUMPTION AND PRODUCTION
SDGs 12



13 CLIMATE ACTION
SDGs 13




SOCIAL

3 GOOD HEALTH AND WELL-BEING
SDGs 3



4 QUALITY EDUCATION
SDGs 4



8 DECENT WORK AND ECONOMIC GROWTH
SDGs 8



9 INDUSTRY, INNOVATION AND INFRASTRUCTURE
SDGs 9



10 REDUCED INEQUALITIES
SDGs 10



GOVERNANCE

12 RESPONSIBLE CONSUMPTION AND PRODUCTION
SDGs 12



16 PEACE, JUSTICE AND STRONG INSTITUTIONS
SDGs 16



The 2030 Agenda seeks to align organizations worldwide towards common objectives that represent a global framework for **addressing humanity's most pressing challenges**. From where we stand, we have the responsibility to contribute to these objectives from our respective positions and **to promote sustainable development in Mexico and the world**.



Environmental



Introduction

At AKRON, we approach environmental care as a pathway towards a more sustainable and responsible future. Every step we take reflects our commitment to the planet and the communities where we operate. We integrate environmental sustainability as a core pillar of our business strategy to minimize our impact and implement initiatives that promote nature conservation both locally and globally.

We align with the Sustainable Development Goals of the United Nations' 2030 Agenda and the agreements of COP28, translating them into concrete actions in three priority areas: energy, water, and waste.



ALIGNMENT: 2030 Agenda

6 CLEAN WATER AND SANITATION
SDGs 6



Goals 6.4:
Installation of a **system that allows the collection of rainwater** for use in pur operations.

7 AFFORDABLE AND CLEAN ENERGY
SDGs 7



Goals 7.2 y 7.b:
Installation of **photovoltaic solar energy systems** in production plants and service stations, in addition to energy transition projects such as **AKRON EV** and the additives **AKRONTECH** and **AKRON GREENROAD**.

INDUSTRY, INNOVATION AND INFRASTRUCTURE **9**
SDGs 9



Goals 9.4:
Energy transition projects such as **AKRON EV** and the additives **AKRONTECH** and **AKRON GREENROAD**.

RESPONSIBLE CONSUMPTION AND PRODUCTION **12**
SDGs

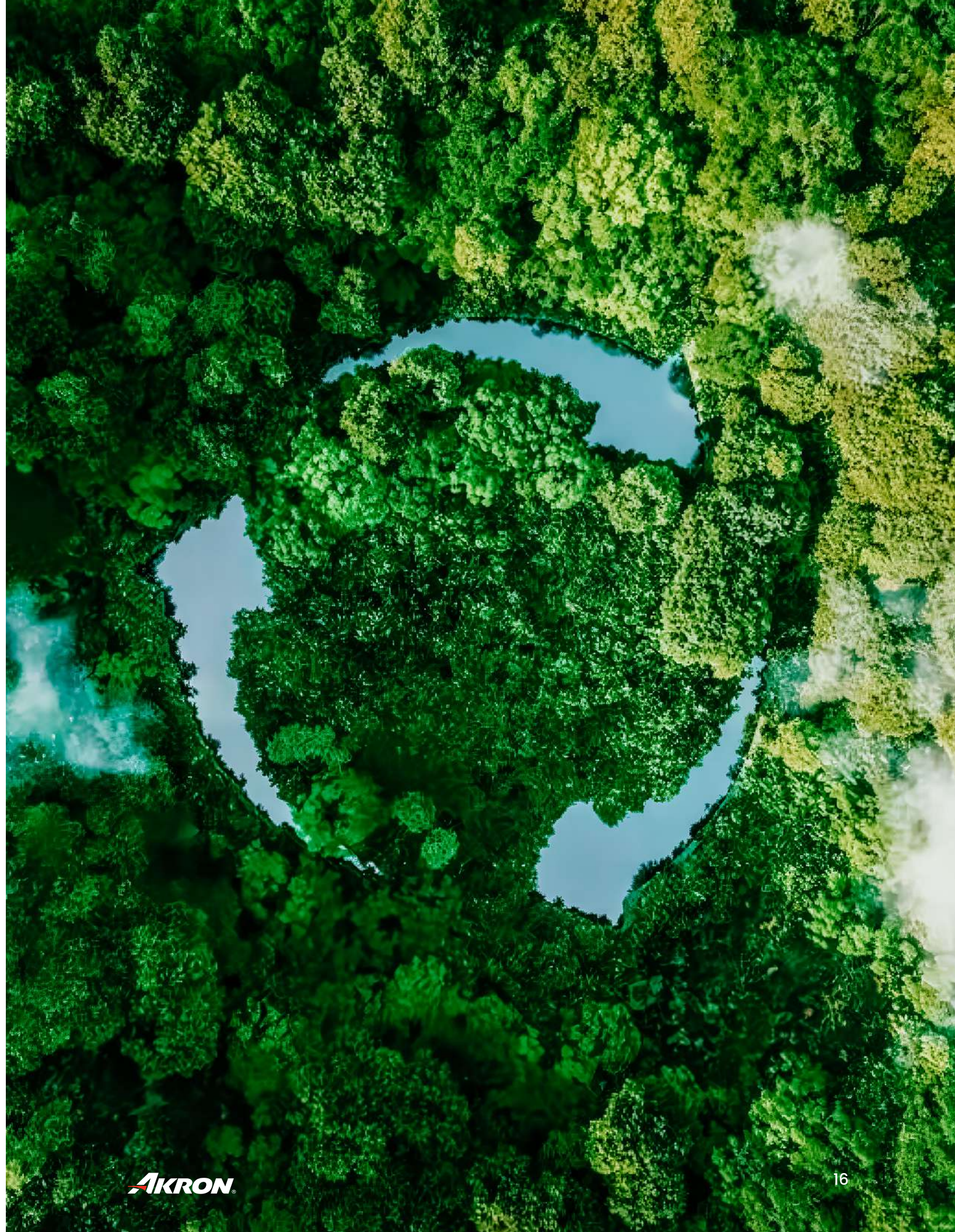


Goals 12.5:
Significant reduction of **hazardous and non-hazardous waste**.

CLIMATE ACTION **13**
SDGs 13



Goals 13.b:
Initiatives for the **reduction of emissions such as the transition to Natural Gas** for heat generation, installation of **photovoltaic systems**, and energy transition projects such as **AKRON EV** and the additives **AKRONTECH** and **AKRON GREENROAD**.



Where do we stand?

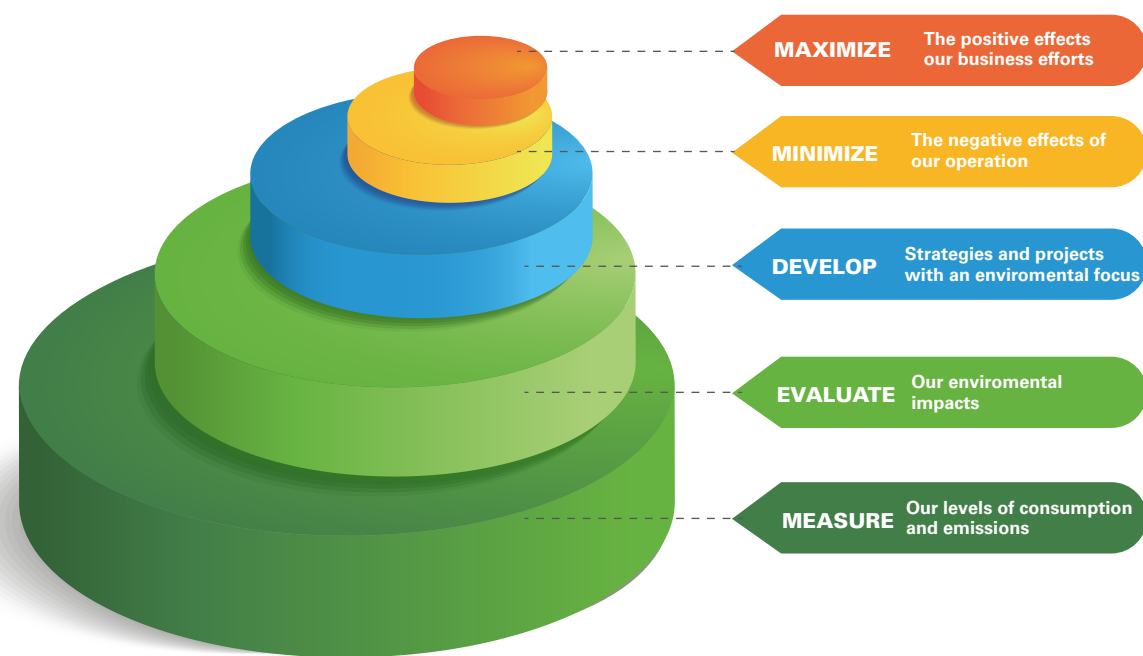
During 2021, the baseline was designed to **manage energy and water consumption, as well as the generation of waste.**

In 2022, the environmental management system was consolidated. We measured each consumption precisely and monthly, which was evaluated to give life to

environmental impact mitigation projects in 2023.

Measuring our consumption and emissions provides us with clarity and enables us to assess our environmental impacts to develop strategies and projects **focused on minimizing negative effects and maximizing positive ones.**

Consumption and emissions measurement



At **AKRON**, we are committed to **environmental protection** and **responsible management** of the impacts we have on the planet. To achieve this, we have implemented an **Environmental Management System** that allows us to comprehensively and effectively address our environmental performance.

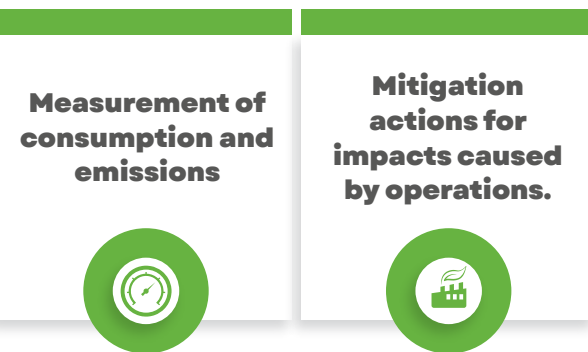
- 1 Data collection**
 Every month, our various sites and business units report key information regarding energy consumption, water usage, and waste generation. These data form the fundamental basis for analysis and decision-making.
- 2 Emissions calculation**
 Based on the gathered information, the necessary calculations are carried out to determine AKRON's emissions from energy consumption and the environmental impact of water and waste management.
- 3 Annual analysis**
 At the end of each year, a comprehensive analysis of the data collected during the fiscal year is conducted. This analysis allows for the evaluation of AKRON's environmental impacts and measures its evolution over time.
- 4 Decision-making**
 The results of the annual analysis form the basis for strategic decision-making in environmental matters. AKRON can establish objectives of improvement, implement new control measures, and optimize its processes to reduce its environmental footprint.

Environmental Management System

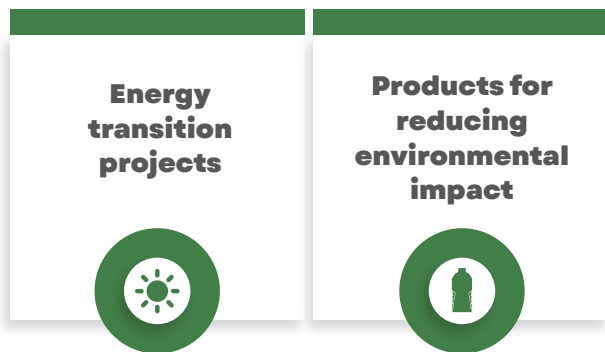
Energy

Energy management is an essential element of sustainability at every stage of our operation, from manufacturing to marketing. Our mission focuses on using energy effectively and efficiently, not only to optimize production costs, but also as an active measure to mitigate the environmental impact of our operations and the consumption of our products.

Environmental management of our operations



Environmental management of the consumption of our products



During our history, the years 2019 to 2021 stand out as an atypical time,

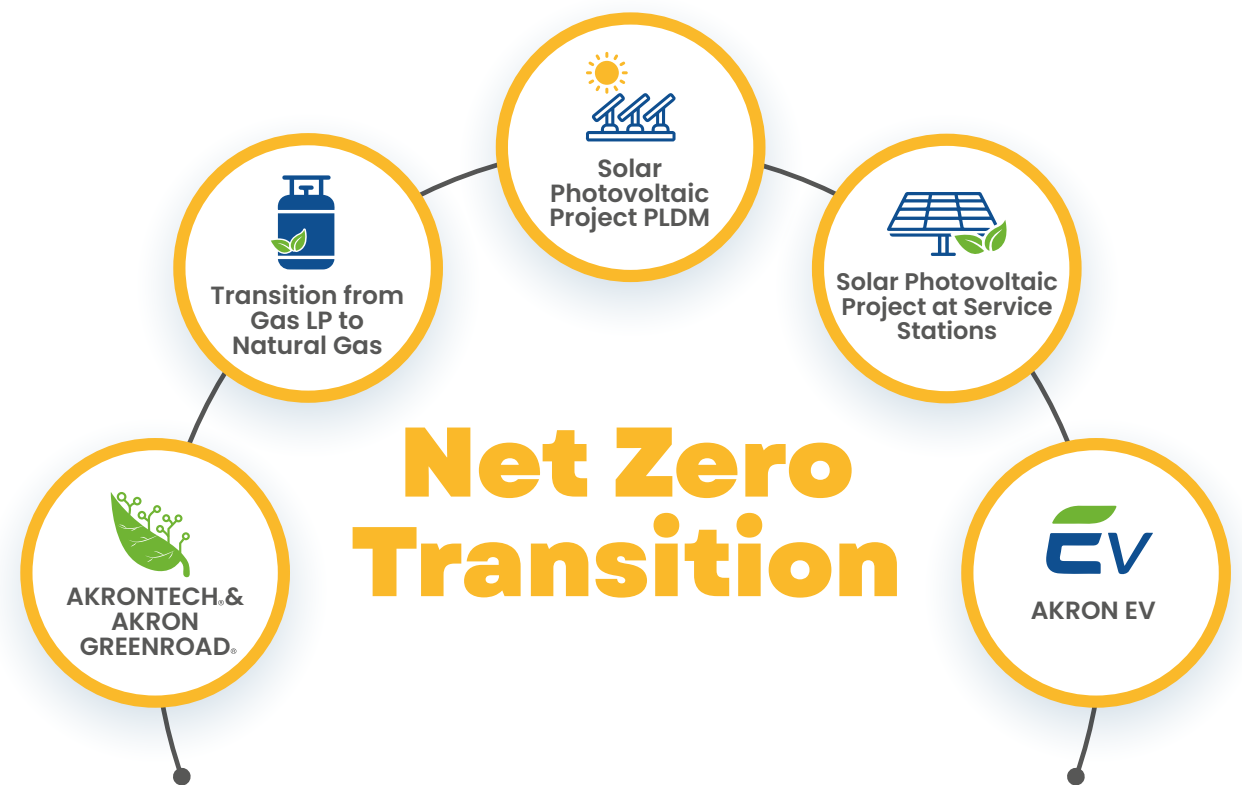
marked by the challenges of the pandemic. However, in 2023, recovery emerged, reactivating commercial activity and in-person operations at various operational sites. This revitalization brought about an increase in commutes, which in turn resulted in higher consumption by our fleet.

2023 also witnessed the opening of a new distribution center (CEDIS) in La Paz, resulting in increased energy consumption. This new center symbolizes market expansion and a gradual return to normalcy after the challenges posed by the pandemic.



Despite the post-pandemic increases and the sustained growth of our company leading to an increase in energy consumption, we remain committed to implementing strategies and projects aimed at balancing this rise. Our goal is to minimize energy consumption, particularly the generation of emissions and the impacts they cause. As part of our firm commitment to the Sustainable Development Goals (SDGs), especially SDG 13 on

Climate Action, we have adopted a comprehensive approach to measure, set goals, and implement energy transition actions to reduce greenhouse gas emissions (GHG). We strive to achieve sustainability through continuous improvements and the decarbonization of our processes and products, aligning our practices with the principles of the SDGs.



Energy consumption and emission generation by type of energy



Power Consumption by Power Type

	2019	2020	2021	2022	2023
Gasoline	33,021 44%	26,173 41%	24,774 38%	27,660 41%	31,124 40%
LP Gas	19,870 26%	16,574 26%	17,505 27%	6,870 10%	2,809 4%
Electricity	10,350 14%	10,478 17%	12,045 18%	11,297 16%	13,283 17%
Natural Gas	5,264 7%	5,240 8%	5,833 9%	17,508 26%	24,118 31%
Diesel	6,628 9%	5,243 8%	5,252 8%	4,655 7%	6,365 8%
TOTAL	75,133 100%	63,708 100%	65,409 100%	67,990 100%	77,699 100%



**-10%
of emissions**

Generation of GHG emissions by type of energy

	2019	2020	2021	2022	2023
Gasoline	2,381 40%	1,888 37%	1,787 35%	1,995 39%	2,244 39%
Electricity	1,452 25%	1,438 28%	1,415 28%	1,365 26%	1,554 27%
LP Gas	1,259 21%	1,051 21%	1,110 22%	438 9%	182 3%
Diesel	506 9%	405 8%	405 8%	356 7%	491 8%
Natural Gas	296 5%	294 6%	328 7%	983 19%	1,354 23%
TOTAL	5,894 100%	5,076 100%	5,045 100%	5,137 100%	5,825 100%

**Note to read the heat map: As color becomes more concentrated, it indicates higher consumption or higher emissions



One of the strategies implemented to reduce emissions generated by AKRON was the transition from LP Gas to Natural Gas. Heat generation in our facilities for production processes at the Lagos de Moreno Plant was predominantly carried out through the combustion of hydrocarbons and Liquefied Petroleum Gas (LPG). **Recognizing the need for a shift towards more sustainable practices**, we transitioned to Natural Gas.

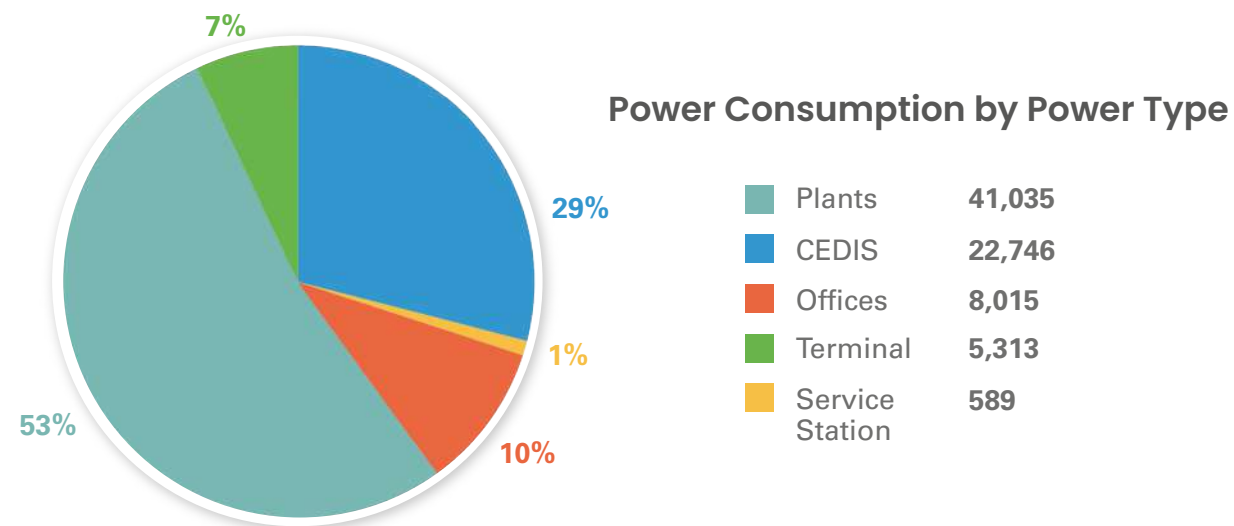
Which generates lower impact by producing fewer emissions and having a less invasive extraction process on the environment, while offering the same benefit of generating heat. To achieve this, we formed an alliance with a specialized company. This strategy was implemented focusing reducing impacts generated by GHG emissions.

Showing significant progress in the decarbonization process of our operations, aligning with more sustainable and environmentally responsible practices.

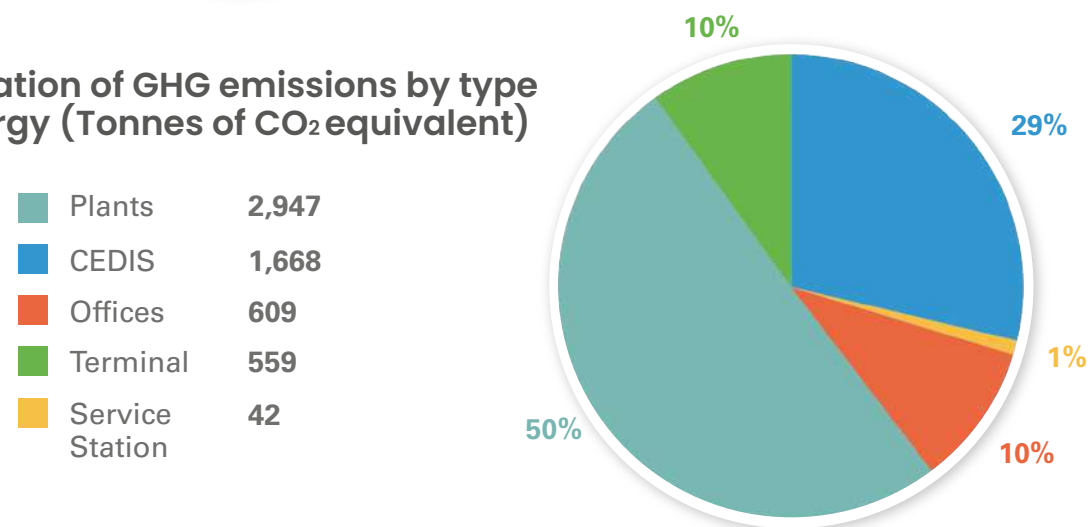
Energy consumption and emission generation per site

The energy consumption of **AKRON** and the generated emissions are concentrated at the Lubricant Production Plants, specifically the **Lagos de Moreno Plant (PLDM)** and the **Tultitlán Plant (PTUL)**. It was recognized that these were the locations requiring the most attention and action in terms of **strategies to reduce emissions.**

This is why a photovoltaic **system was recently installed at the PLDM.** On the other hand, energy consumption and emissions at the service stations are minimal, also due to the photovoltaic systems installed at two of the service stations operated by **AKRON.**



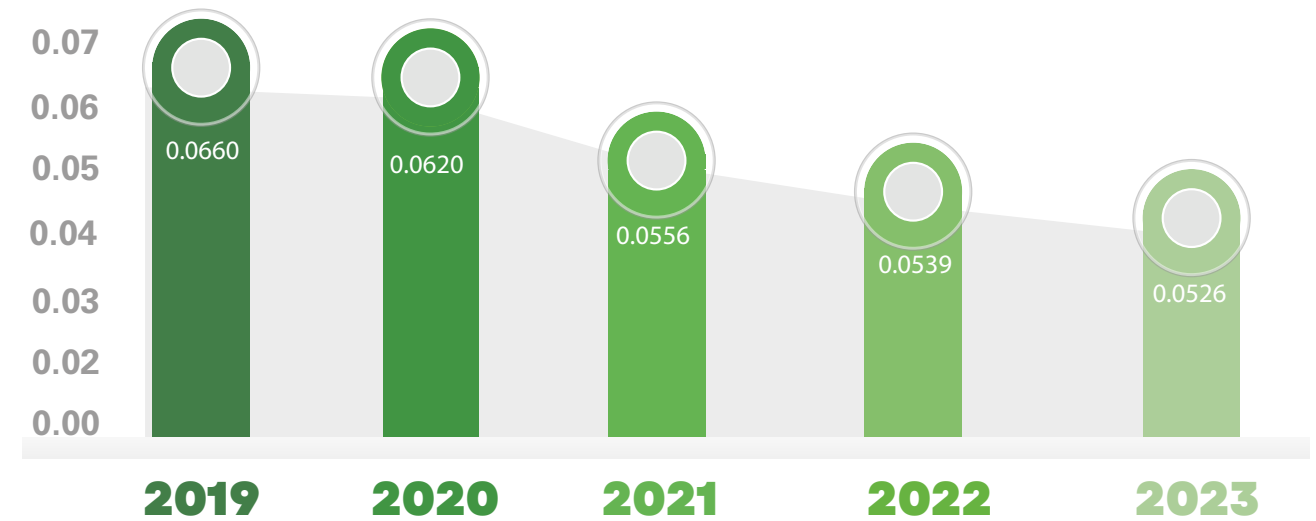
Generation of GHG emissions by type of energy (Tonnes of CO₂ equivalent)



Carbon intensity

The carbon intensity indicator provides us with a clear view of carbon dioxide (CO₂) emissions per unit of production. This indicator **allows us to assess resource and energy efficiency in a more fairly and comparatively.**

By establishing and monitoring carbon intensity, we can **identify critical areas where energy efficiency improvements and climate change mitigation strategies** can be implemented.



Solar Photovoltaic Project

at Lagos de Moreno Plant

This initiative involves the installation of a solar energy system with the following characteristics:



0.5MW

Maximum allowed capacity under the distributed generation scheme



750,000 KWH ANUALLY

Estimated energy generation



57%

PLDM's total electricity consumption will be covered by this solar energy system



327 ANNUAL TONS OF CO₂ EQUIVALENT MITIGATED

Estimated GHG mitigation

Beyond the economic advantages, this project has a positive environmental impact. It is estimated to contribute to the mitigation of **approximately 300 tonnes of CO₂ equivalent** each year, aligning with our goals to reduce carbon footprint.

This effort reflects our commitment to lead by example in the transition towards more sustainable practices.



Solar Photovoltaic Project

at Service Stations

As part of our AKRON franchise network's commitment to sustainability and environmental responsibility, we are pleased to share that we have made significant progress in the development of the **Solar Photovoltaic Project at Service Stations**.

The project aims to implement a **renewable energy solution that will reduce greenhouse gas emissions** associated with our electricity consumption. This initiative is specifically focused on reducing emissions from our franchises and promoting the use of clean energy.

SERVICE STATION "8 DE JULIO"



37 KWP

Installation



59,000 KWH ANUALLY

Expected energy production



100%

Energy savings = fully self-sufficient operation



25

Annual tons of CO₂ equivalent mitigated

SERVICE STATION "CASTRO DEL RÍO"



19 KWP

Installation



31,000 KWH ANUALLY

Expected energy production



60%

Energy savings



11

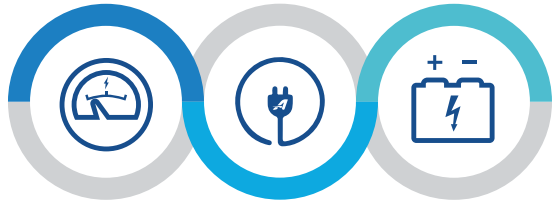
Annual tons of CO₂ equivalent mitigated




ELECTROMOBILITY


AKRON EV is a new business venture in sustainability that presents an opportunity to lead the transition towards sustainable energy sources. By leading this movement, we have the

potential to engage many members of society. Our charging service is personalized to meet the unique needs of each user, and is distinguished by the following characteristics:



Velocidad **8** **17 kw**
 Fastest charging hub Connectors all in one place In alternating current charging

 **Mobile APP**
 Designed to provide an user-friendly charging experience

 Real-time charging session monitoring

 Option for digital payments

Electric cars can reduce greenhouse gas emissions by up to 63%.



Energy transition fuel additives

In the field of responsible production and consumption, AKRON has innovative products that promote climate action with Energy Transition Additives - AKRON GREENROAD® and AKRONTECH®.

AKRONTECH® It is a revolutionary additive exclusive to AKRON GAS STATIONS®, designed to transform conventional fuel into a transitional energy fuel. This advanced formulation offers a reduction of up to 50% in particulate emissions and a 10% increase in engine performance. The benefits are diverse, with highlights including increased engine power and effective cleaning of the combustion system, positioning AKRONTECH® at the forefront of environmental innovation.

**-50%
particulate
emissions
+10% engine
performance**



Additionally, in collaboration with BIO FRIENDLY CORPORATION, a company focused on environmental solutions, whose main objective is to reduce pollution and improve energy efficiency. Through this partnership, we have developed AKRON GREENROAD®, a product that significantly contributes to reducing vehicle emissions of hydrocarbons by 40%.

**-40% of
emissions**



Finally, according to AKRON's calculations based on the consumption of **AKRON GREENROAD®** and **AKRONTECH®**, it is estimated that the impact per user with a **consumption of 1,920 liters per year is 342 kg less CO2e per user**, highlighting the significant contribution to emission reduction that these products offer.

*This estimation was calculated based on the fuel savings specifications provided by the supplier, the calorific potential factors, and emissions for gasoline and diesel published annually by **SENER and CONUEE**. It is important to note that this estimation may vary depending on user driving habits and other factors.





AKRON Savings is a methodology that collaborates closely with its clients to strategically develop the use of technological innovations, tools, knowledge, and technical capacity. Its focus is to provide solutions tailored to identified needs or opportunities, generating quantifiable benefits annually. The main objective of AKRON Savings is to **generate returns throughout the value chain** by promoting high-performance products and favoring profitability for its end customers. AKRON Savings strengthens the value chain by driving projects aimed at functionally improving the areas of interest of its partners, fostering long-term relationships, and consolidating itself as

an innovative company. It emphasizes the importance of lubrication tasks and activities, **as they represent between 50% and 70% of the causes of downtime in lubricated equipment.** This negative impact on energy consumption affects the efficiency of the equipment and contributes to the carbon footprint in the production chain. Most failures in lubricated equipment are related to contamination, incorrect selection, or handling of lubricants, leading to the loss of service life of mechanical components in various industrial equipment. This also contributes to inefficiency in the available resources of our clients.

Earth Ambassadors

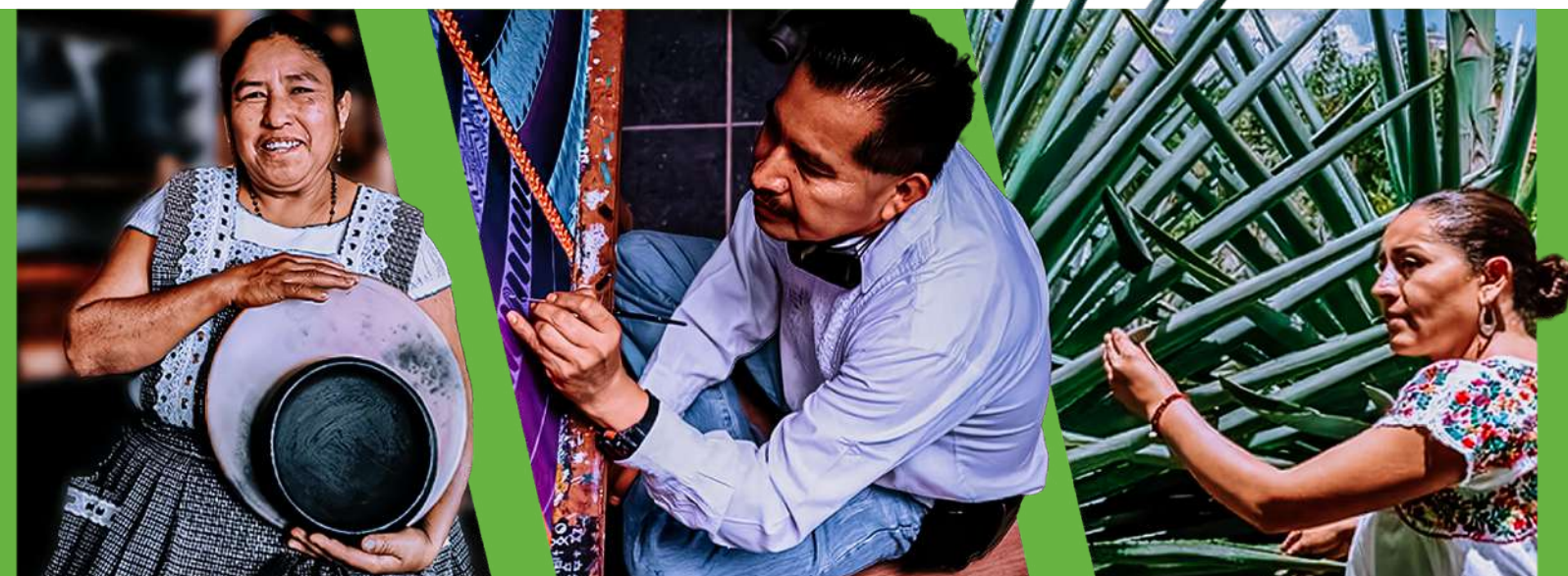
It is a collaborative project, a cultural exchange, and a social commitment that allows us to honor our aspiration and tangibly thank the community by making all our corporate muscle and infrastructure available to artisans.

San Martín Tilcajete, Santa Catarina Minas, and Atzompa are positively impacted communities.

This year we achieved:

- ✎ Counseling, fair trade, and better business and production practices.
- ✎ Construction of a seed bank for agave preservation for the LAM Mezcal Project of Mezcal Real Minero.
- ✎ Maintenance of the AKRON Microforest with Palo que Habla and Taller Jacobo y María Ángeles.
- ✎ Launch of a drying oven for ceramic works at the Ruiz López Workshop.

We take great pride in the accomplishments we achieved in the year 2023. To maintain our commitment towards sustainability, we will keep evaluating clean, renewable energy and energy efficiency projects. Our primary goal is to continuously improve our sustainability and significantly reduce our global emissions. These achievements reflect our determination towards adopting responsible and sustainable business practices, which actively contributes to building a greener and more equitable future.

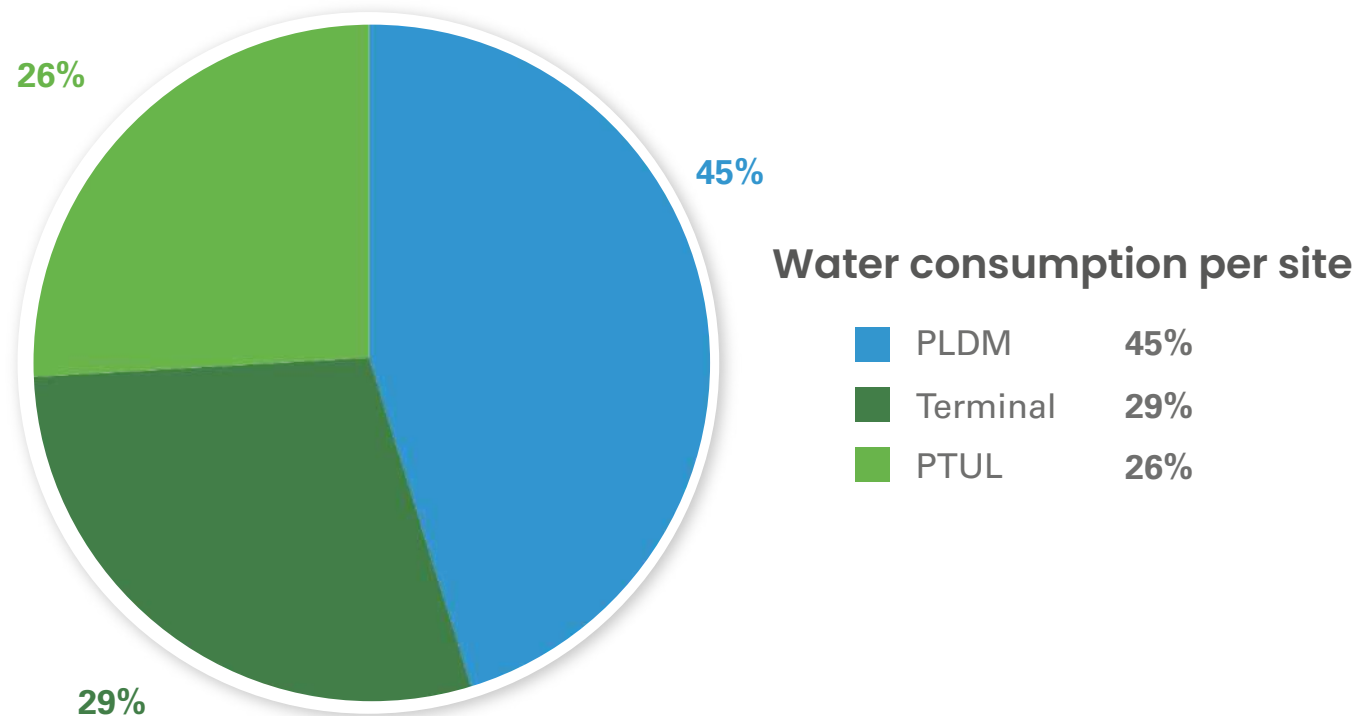


Water

Water, as a vital resource, plays a crucial role in sustaining all forms of life and human activities. We recognize the importance of this resource and are aware of the significant impact that both its consumption and discharge can have on communities and the environment. This awareness guides our water management, focused on **responsible use and conservation of water.**

As part of AKRON's environmental management system, we have conducted an assessment of our water consumption in previous years. The year 2023 has marked a period of growth and resumption of in-person activities. Despite this, water consumption has been reduced due to the strategies implemented for water capture and treatment.

The Lagos de Moreno Plant and the Storage Terminal are the sites within AKRON that represent the highest water consumption. Taking into account the need for attention when reviewing consumption and regional opportunities, a water management strategy for the Storage Terminal was developed.



Water Capture System

A new project has been developed at the Storage Terminal: the capture and reuse of rainwater and underground water. The staff noticed that a significant amount of water was accumulating in a particular area, which was found to be originating from rainwater and subsurface water.

To make use of this water, a unique technical solution was proposed. This involved the installation of a pump and pipes underground to direct the water towards a cistern, which is intended to be used for garden irrigation at the Terminal.

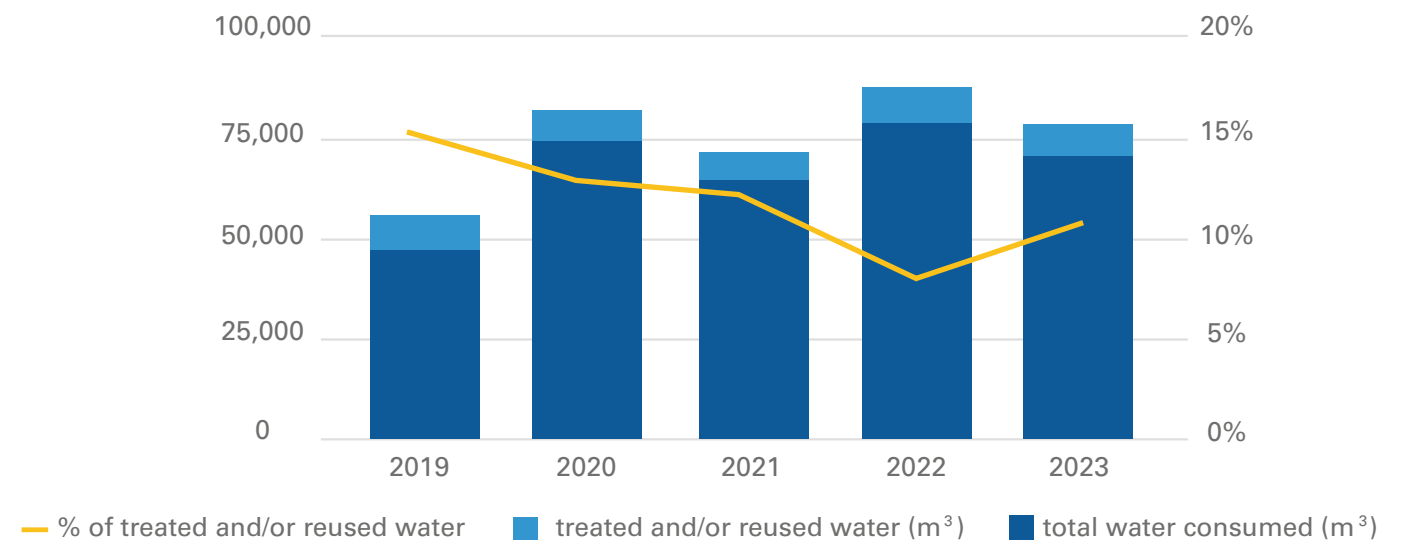
This achievement represents a remarkable transformation in our previous practice, as significant impact was generated by decreasing the consumption of water extracted from the deep well. With the use of rainwater and filtered groundwater for landscape irrigation at the Terminal, we are making a critical step towards a more responsible and efficient use of water in our operations.

This approach allowed us to recover

33,069 liters of water

A person consumes an average of 380 liters of water per day

With the liter of water recovered at the Terminal, a person could satisfy their water need for 80 days.



Waste

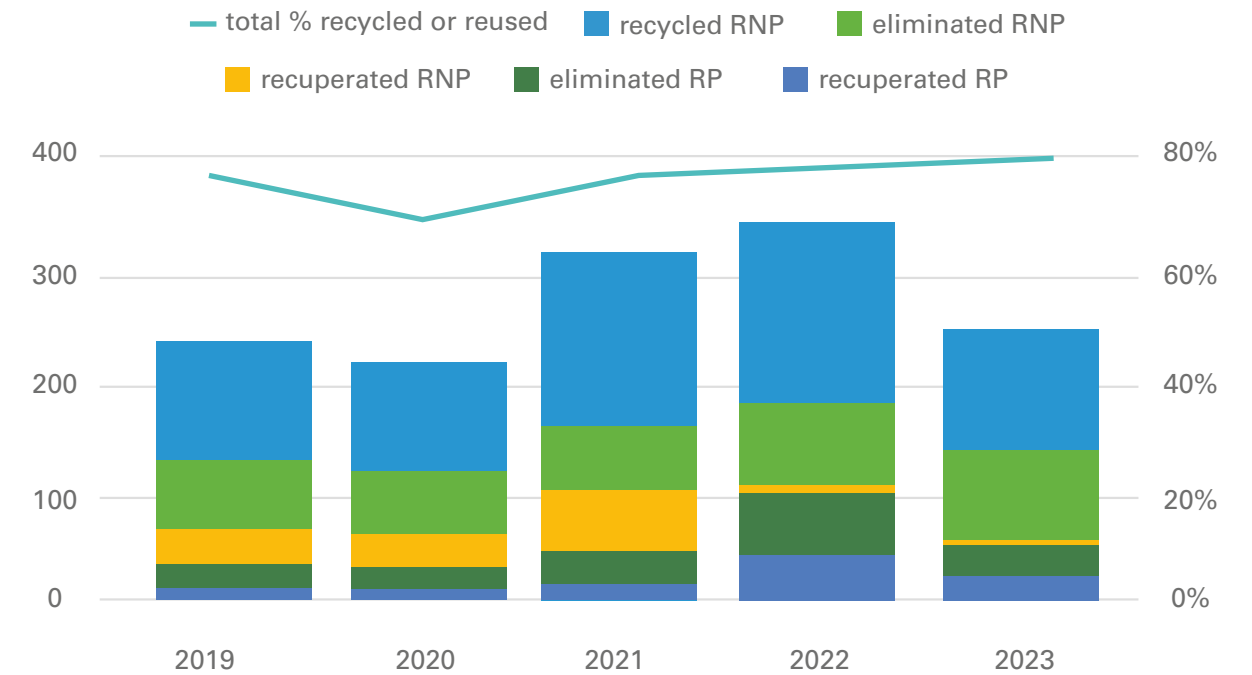
We remain committed to environmental sustainability, specifically in terms of waste management. We give priority attention to hazardous waste that may arise from our production processes, but we also manage non-hazardous waste. This initiative demonstrates our dedication to preserving the environment and ensuring the well-being of nearby communities.



To achieve this goal, we have **adopted policies and implemented support infrastructure for incident cases**, designed to **effectively contain hazardous materials** and prevent adverse impacts on the environment and the community. Our efforts go beyond mere **waste reduction**, therefore we have

initiated dialogues with key stakeholders within the environmental impact ecosystem to explore collaboration opportunities and strategic partnerships. These initiatives aim to **promote waste valorization** through the implementation of circular economy practices, a step forward in transforming waste into resources.

The following chart provides a detailed analysis that clearly and concisely illustrates the amount of waste, both hazardous and non-hazardous, that AKRON has efficiently managed through recycling, recovery, and prevention processes. This chart not only illustrates the volumes of waste handled but also reflects our organization's sustained commitment over time.



This visual breakdown provides a perspective on the positive impact of our environmental policies and strategies. By examining these figures, one can appreciate the progress that AKRON has made in its effort to minimize waste generation, promote the circular economy, and contribute to environmental sustainability.



Handling of Hazardous Waste Generated at the Storage Terminal

We initiated a project to reduce the amount of hazardous waste produced by our storage terminal. After conducting a thorough analysis, we identified two main reasons for the increase in the generation of hazardous waste: frequent spills and incorrect use of oil-absorbent materials. To address this issue, we implemented proactive measures such as a stringent documentation process for each spill, and strategically relocating spill kits under camera surveillance to monitor their usage.

This approach also optimized disposal costs by establishing a partnership with a specialized company in industrial oil recycling.

This project is proof of how innovation and strategic partnerships can deliver significant environmental and financial results.

This approach achieved a reduction of **more than 50%** in the generation of hazardous waste in one year.

No accidents at the Storage Terminal

AKRON strives to recycle or reuse **more than 60% the waste generated** in our production processes.

This commitment is not limited to our manufacturing operations but also extends to the distribution and service units, demonstrating our effort to expand the culture of sustainability throughout the entire value chain.

Urban Solid Waste Management at PTUL

At the Tultitlan Plant (PTUL), we highlight an initiative focused on operational control and the maximization of material utilization. The staff identified deficiencies in waste separation, leading to an intervention aimed at educating and training personnel in proper separation practices. Implementing changes in waste collection and management not only

improved efficiency, but also significantly increased waste valorization, reducing the amount sent to landfills and promoting recycling and reuse. This project, executed by the safety and environmental department, reflects our commitment to sustainable practices and responsible resource management.



ALIGNMENT: 2030 Agenda

GOOD HEALTH AND WELL-BEING 3
SDGs 3

Goals 3.8:
Implementation of programs such as Life in Balance, We Grow Your World, **Caring for physical, emotional, financial, and social wellbeing.**

DECENT WORK AND ECONOMIC GROWTH 8
SDGs 8

Goals 8.3, 8.5, 8.8:
Comprehensive working conditions, salary adjustments, and promotions.
Promotion of a corporate community and culture based on values.

QUALITY EDUCATION 4
SDGs 4

Goals 4.1- 4.7:
Implementation of personal and educational development programs through training, **scholarships, and regularization for employees and their families.**

INDUSTRY, INNOVATION AND INFRASTRUCTURE 9
SDGs 9

Goals 9.4:
We empower employees through digital inclusion and technological tools.

REDUCED INEQUALITIES 10
SDGs 10

Goals 10.3:
Implementation of personal and professional development programs, as well as awarding scholarships. Campaigns from “crecemos tu mundo.”



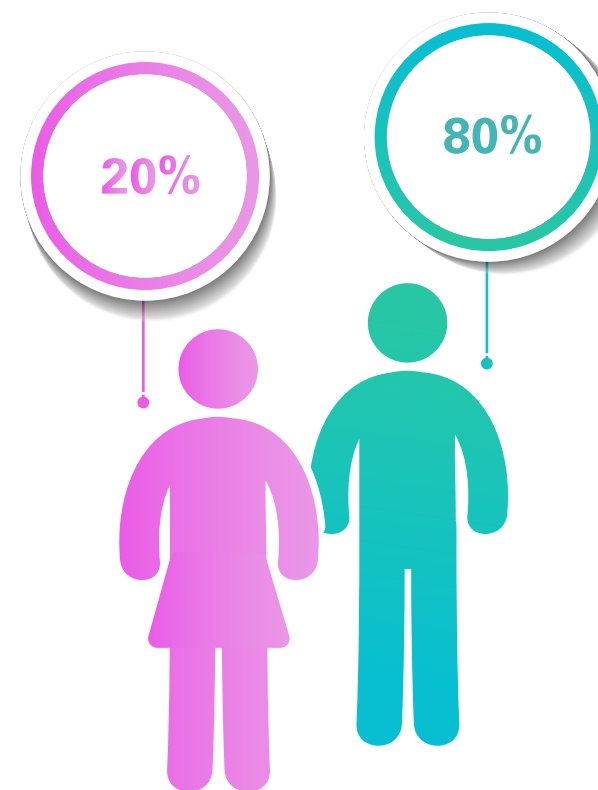
OUR PEOPLE

Population markes

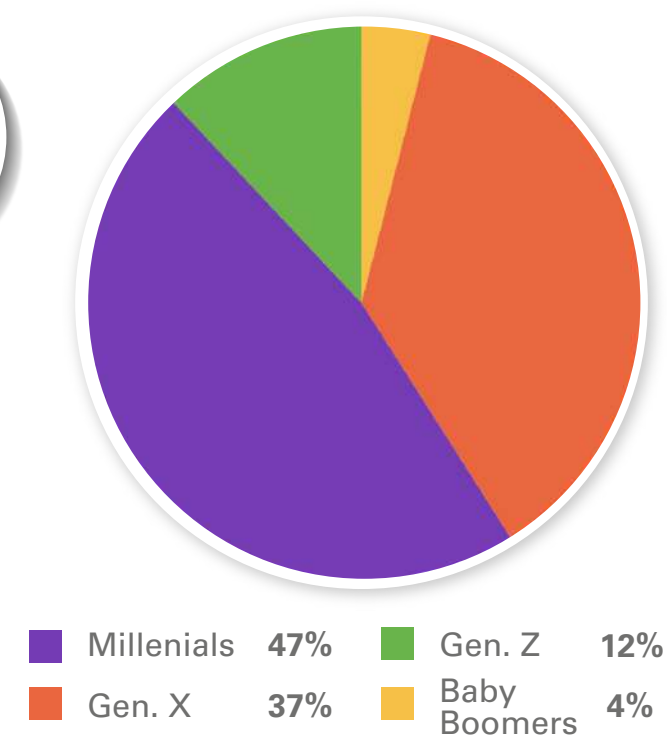
The demographic characteristics of AKRON collaborators help us understand the composition of our workforce. Using these indicators, we can acquire useful information into the diversity of our organization, such as gender distribution and age gaps.

Understanding our workforce demographics is critical for designing programs that connect with our business aims and objectives, as well as assisting us in taking action in accordance with our strategy by understanding our existing position.

Gender distribution



Generational gaps



Generational Gap

The generation gap difference refers to the coexistence of various generations in the workplace, each with its own experiences, values, attitudes, and work styles. These generations include Baby Boomers, Generation X, Millennials, and Generation Z.

Effectively integrating different generations in the company offers multiple benefits. Among them, innovation and creativity, because each generation brings forth unique perspectives and diverse approaches to solving problems and challenges.

Additionally, it fosters learning and knowledge exchange, where younger employees can learn from the experience and wisdom of the older ones, and vice versa. AKRON is mostly composed of Millennials and Generation X, which speaks of a predominantly young population with experience.

Empowering our team

Through personal and professional development

Training

In our efforts to promote our collaborators' professional development and advancement, it is critical to emphasize our organization's dedication to continual learning. A key indicator of this commitment is the number of training hours we offer annually and the various programs dedicated to skill development. This approach is fundamental within our talent development strategy,

ensuring that our collaborators are well-equipped to tackle current and future challenges in their professional roles. By providing these training opportunities, we are strengthening our organization from within, cultivating a more competent, motivated team prepared to make meaningful contributions to our long-term objectives.

11,200 Hours
Annual training

3,511 Hours
Annual training in english

83 People
Trained annually in english

14 Hours
Average training per individual

The training hours are distributed according to the annual training needs and the development plans that are distributed for internal, external, regulatory courses, the Iseazy online platform, and English classes.



Plataforma e-learning ISEAZY

One of our most significant initiatives in the past year was continuous development and training with our innovative online platform. This story begins with a clear vision to empower the professional and personal development of each member of our team, providing them with the tools and resources needed to thrive in an ever-evolving world.

AKRON Commitment

The launch of this platform was not only a **technological milestone** but also a **significant community event**. We conducted the platform's presentation through AKRON TV, our own internal communication channel.

This event introduced collaborators to the functionalities and benefits of the tool and served to align everyone with our vision of continuous learning and self-improvement. It was explained in detail how to access the resource library and how each collaborator can create their personalized learning portal, thus fostering a **sense of ownership and autonomy in their professional development**.

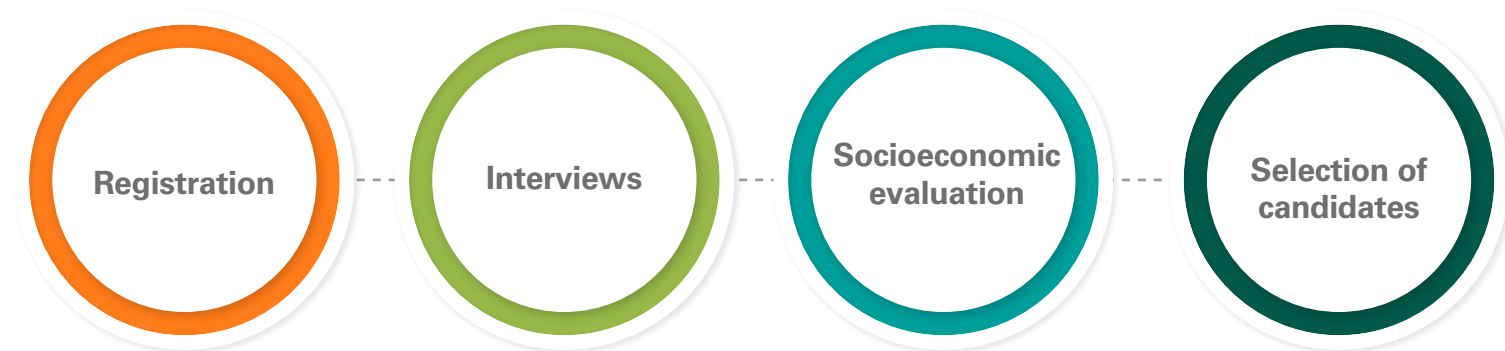
Course offerings on the AKRON platform
200
courses and podcasts

So that each individual can explore and strengthen skills

Educational scholarships for all employees

To promote professional growth and academic development among our collaborators, a **bachelor's degree scholarship program** was implemented for those interested in enriching their educational background.


Selection process:



The granting of scholarships was based on rigorous criteria, ensuring close collaboration with renowned educational institutions to establish shared financing schemes tailored

to the needs of each student. Continued participation in the program is contingent upon maintaining outstanding academic performance.

The achievements of the program during 2023 were as follows:

 **25**
Scholarship recipients

 **3**
Graduates

Well-being of Employees and Their Families

Work-life Balance

In a world where the balance between work and personal life is increasingly challenging, the Work-Life Balance program emerges as an **innovative and necessary response to improve the well-being of employees.**

These efforts enable our collaborators to dedicate time to other vital activities, thus **reducing work-related stress, decreasing absenteeism, and increasing motivation and focus at work.** As a result, we have observed an increase in performance and productivity.

The "Work-Life Balance" program

encompasses the care of physical, emotional, and social well-being, and throughout the year, we carry out various activities and events to promote a balanced lifestyle. These efforts help our employees reduce their level of work stress, reducing absenteeism and increasing motivation, concentration and productivity at work.



Week of overall well-being

At AKRON, we focus on four dimensions of well-being: physical, emotional, financial, and social. During the week of well-being-we conducted various activities focused on those topics:

Talks:

- Stress management
- Happiness and fulfillment
- Emotional intelligence
- Disease prevention
- Nutrition
- Culture of peace
- Financial health

Sports activities:

- Running
- Cycling
- Volleyball
- Soccer
- Golf tournaments
- Self-defense classes for women

The average participation reached 250 collaborators per session, and for those who cannot attend, the talks were uploaded to our Intranet.



Betterfly

We have included a digital platform called 'Betterfly' which provides customised benefits and helps to promote healthy habits. These benefits include physical exercise, online nutrition support, active breaks, psychological consultations and round-the-clock medical assistance 24/7.

The use of this platform not only benefits our team members but also contributes towards social causes through the generation of 'bettercoins.' These coins can be exchanged for donations to various social causes.

Through this program, we positively contribute to the health and well-being of our team, by fostering balanced lifestyle habits, and promoting community impact actions.

Currently
640
Active Collaborators
Utilize their benefits and participate in donations.

Psychological care for all employees and their families

Recognizing **the importance of mental health in both the workplace and personal spheres**, we have implemented a psychological support service that responds effectively and empathetically to

the emotional needs of our collaborators. This program is designed to provide support in situations of psychological urgency, ensuring **timely and specialized attention**.

Understanding the diversity of psychological challenges that our collaborators may face, we offer both virtual and in-person sessions in various specialties, with a particular emphasis on thanatology. This approach has allowed us to effectively address various situations, including grieving processes, depression, and separations, ensuring that each collaborator receives appropriate support according to their specific circumstances.

During 2023 we had:



Healthcare

In addition to the efforts for the **health care of all our employees and their families**, we offer additional benefits in response to the need to provide preventive and timely care against chronic degenerative diseases, ensuring a solid and accesible uport networkfor all our staff. This through medical specialists who focus on the **early detection and prevention of diseases**.

- We facilitate the referral to specialists for various types of exams and medical check-ups.
- We collaborate to finance specialized medical studies.
- We organize conferences with experts and promote preventive care practices, establishing effective links with institutions such as IMSS.



Working Environment

The Work Environment Survey is an important tool for us as it helps us to understand how satisfied our employees are with their work environment. The survey is designed to **diagnose the current atmosphere** within our organization, which in turn helps us to develop strategies for **improving our work environment**.

We have created the questions for the survey internally, making sure that they accurately reflect the key areas we want to explore. However, we have entrusted the management of the database, the compilation of questions, and the analysis of responses to a professional and confidential provider's platform.

To ensure maximum participation and impact, we have implemented a staged communication strategy. We have targeted Directors, leaders, and Human Capital liaisons from different business units and cross-functional areas to raise awareness about the survey's importance. We have emphasized the crucial role of our leaders as catalysts for change



Total of collaborators

728



Surveys sent

687



Completed surveys

661



Response rate

96.2%

*Collaborators from January to the date of application will not be considered.

Overall job satisfaction



Working environment 80%

95% of **AKRON** employees feel **PROUD** to work here.

90% of **AKRON** employees consider that the treatment they receive is **FAIR** regardless of their race, gender, or sexual orientation

We grow your world

"We Grow Your World" is a comprehensive program that aims to **enhance the lives of our collaborators and their families**. The program extends beyond the workplace and focuses on promoting well-being in all its forms. This includes programs for **physical, emotional, financial, personal development, cultural, and quality of life improvement**.

We Grow Your World, is available to all AKRON collaborators, with a specific focus on identifying and prioritizing those collaborators **who have greater needs**, as per socio-economic studies.

With the different actions implemented, we managed to benefit

+800

employees and their families, through

+3,500 benefits.



Physical Well-being **28%**

423 sessions of sports activities for men, women, and children
Visual and dental health campaigns, as well as cancer prevention
Promotion of healthy eating with workshops and private consultations.



Emotional Well-being **18%**

Workshops on mental health and family coexistence using plastic arts
Therapy sessions.



Financial Well-being **7%**

Virtual workshops on budgeting, saving, investment, insurance, and financial stress.



Cultural and recreational development **27%**

Family activities and Cultural activities.



Personal and educational development **20%**

230 educational regularization sessions for adults and children
Internet access
111 home maintenance sessions
189 School kits

NOTE: The percentages shown were calculated based on the +3,500 accesses to benefits

Culture and Community AKRON

Cultural Transformation

Is a strategic initiative aimed at aligning all aspects of business with our medium and long-term objectives. This requires a shift in how we work and assume responsibilities as a team.

This initiative strengthens AKRON's culture, fostering a strong sense of belonging and commitment among individuals,

while also facilitating a general and bidirectional communication channel.

Over the past year, we have implemented four specific initiatives focused on alignment towards a Culture of Excellence, involving various business units and cross-functional areas in collaboration with leaders, whose participation has been essential in driving the change.

Most Valuable Player (MVP)

With the aim of recognizing the contribution of employees in achieving results.

MVP Recognition for



9 Employees

Talks with energy

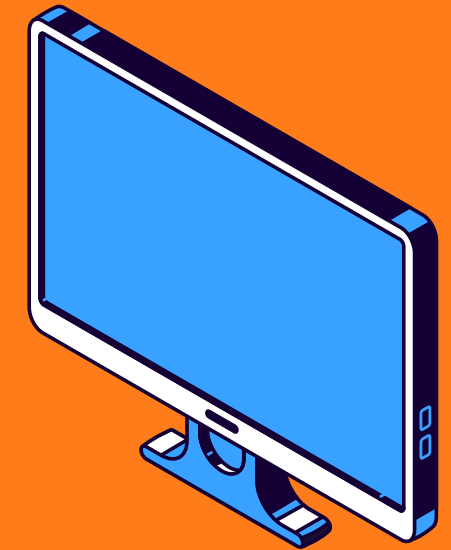
Leaders Breakfasts with Employees to foster integration, build trust, and promote open, bidirectional communication.

8 Talks
50 Employees



AKRON TV

Communication medium used to provide firsthand information to all collaborators at all levels. This channel's depth stems from the fact that it enables for real-time (live) link creation and instant feedback or reactions. The broadcast's tone is fresh, welcoming, and easygoing.



Transmissions during 2023

- Created an idea laboratory
- Launched an e-learning platform
- Updated the 2030 Strategic Map

Connectivity for more than 350 collaborators per link

Agreements with companies for employee benefits



Restaurants



Education



Health



Beauty



Fitness/
Wellness



Services



Entertainment

With the aim of supporting the personal finances of the collaborators

20 AGREEMENTS
were made with companies

Intranet

This project, which provides a means of contact for all of our collaborators, marks a significant step forward in our integration and organizational development approach. The Human Capital section of our Intranet has been deliberately created to serve

- Job opportunities in all our locations
- Important files
- Calendars
- Institutional events
- The company organizational chart
- The internal work regulations

These resources are crucial for establishing a culture of transparency, cooperation, and long-term growth. **90% of collaborators have visited and actively used our portal.** This degree of participation demonstrates the platform's utility and relevance, as well as our

as both a communication tool and an essential resource for empowering and uniting our staff. Our collaborators can access a range of important content and resources via this platform:

collaborators' commitment to the company's goal and principles. This project strengthens the sense of community and belonging by creating a work environment in which every employee feels appreciated, informed, and connected.



Salary adjustments and promotions

At AKRON, we believe in offering our employees a competitive and fair compensation structure. Therefore, in 2023, we made salary adjustments and promotions to reflect the hard work, dedication, and performance of our team.

Our goal is not only to reward individual and collective efforts but also to motivate and retain talent within our organization. We want our employees to feel valued and understand that they are an essential part of our success.

Salary adjustments and promotion opportunities are assessed transparently and equitably, taking into account merit, experience, and competencies, which has had a positive impact on the satisfaction and well-being of our employees.





Empowering our employees through the **Innovation, Intelligence, and Technology**

In the current context, where technology and digitization play a crucial role in the development and competitiveness of organizations, **AKRON** has taken on a **leadership role in promoting innovation, intelligence, and technology**. Emphasizing the importance of innovation and digitalization among its employees as fundamental pillars of our **digital transformation strategy**.

From implementing digital adoption strategies to fostering an environment conducive to innovation, our vision focuses on cultivating an ecosystem where **technology and collective intelligence** converge to create **sustainable and efficient solutions**.

Recognition as an international success case: **'Best Practices for Modernizing Frontline Workforce'** by Google at Google NEXT 2023 in San Francisco, California.



Digital Inclusion

With the conviction that without a well-equipped and digitally adapted team, **sustainable and long-term** transformation cannot be aspired to, AKRON has launched a digital inclusion project focused on empowering frontline employees with current **digital tools and fostering strong digital habits.**

AKRON migrated all its internal systems to Google Workspace to unify its workforce, from frontline employees to the corporate office, facilitating a more effective hybrid work environment. Now, 100% employees have a corporate email account that gives them access to various **Google tools**, simplifying internal communication and **improving the integration of all collaborators** regardless of their profile or position in the company.

The achievements of this project have gained recognition in prestigious international forums. **AKRON presented its strategies and results at the Google Cloud Summit 2023** under the theme "Empowering your frontline workforce as a strategic advantage," and in-person at **Google NEXT 2023** with "Best practices to modernize your frontline workforce." These participations underscore the success of AKRON's initiative and its contribution to the global discussion on best practices in modernizing and empowering workers in the digital age.



Digital Adoption

AKRON recognizes the importance of keeping up with technological advancements to remain competitive and thrive. To achieve this, we have developed a **Digital Adoption Strategy** with three main pillars: **awareness, hands-on learning, and participation**. Our goal with this strategy is to integrate new digital tools into our company and maximize their potential among our employees. We will test and measure the effectiveness of these initiatives and replicate them in the years to come.

Awareness

To raise awareness about the impact of the tools available to each employee.

This will be achieved with 2 initiatives:



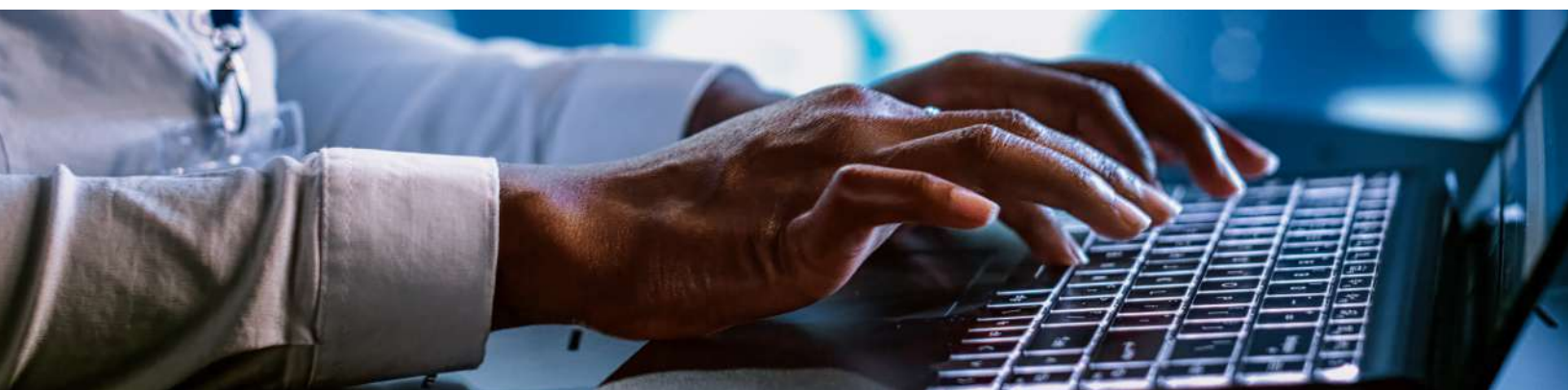
"DID YOU KNOW?" DIGITAL

Mechanism for sharing suggestions on how to make the most of tools to operate more agilely.



TALKS WITH ENERGY

Talks to promote connection and integration among employees at all levels and to understand the origin of the needs they present to us.



Practical Learning

To encourage employees to use the tools through direct support.

This will be achieved with through 3 initiatives:



DIGITAL ROUNDS

Periodic visits with employees to identify areas of opportunity in the processes they execute.



SESIONES DE ACOMPAÑAMIENTO

Workshops where we share how to make the most of the set of digital tools to perform day-to-day tasks.



DÍA AKRON DIGITAL

Events to each of AKRON's locations to share a space for interaction where improvements being worked on will be discussed, and how each employee can participate in them.

PARTICIPATION

Encourage each employee to implement their ideas with the learning obtained from previous initiatives, and also share the success stories of their participation.

This will be achieved through 2 initiatives:



IDEA LAB

Motivate innovation in each of the collaborators. The objective is to support the experimentation of new process flows and improvements in general within AKRON.

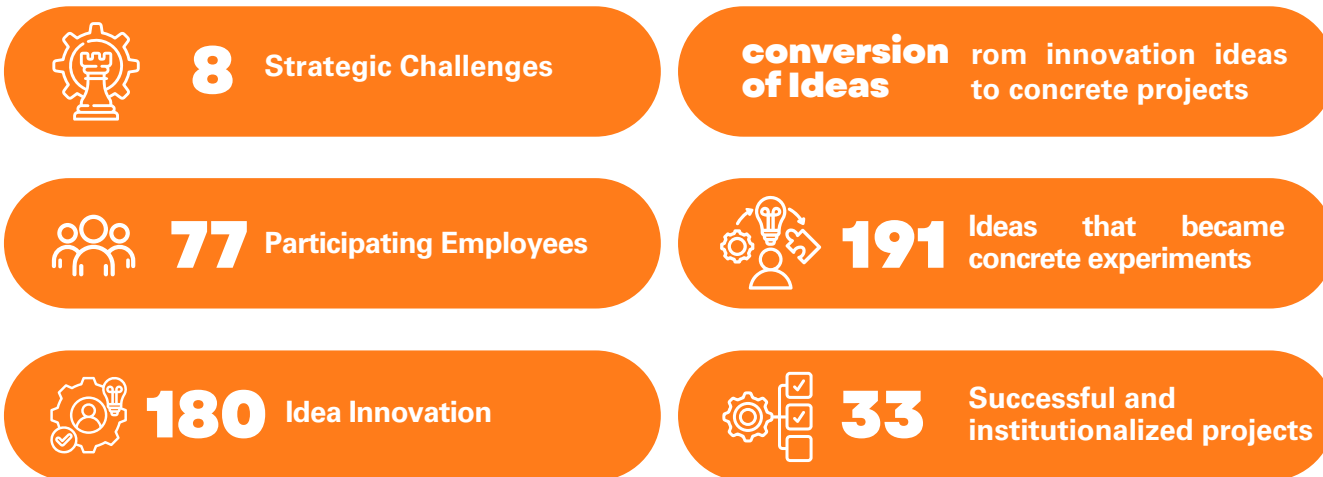


SUCCESS STORIES / SHARING EXPERIENCES

Space designed for employees or teams to share how they have transformed their daily work using the available digital tools. We invite all colleagues to explore these experiences and make the most of these tools in their own work tasks.

IDEAS LAB

At **AKRON**, we believe that ideas for improvement and innovation come directly from our collaborators, who are constantly immersed in our organizations' diverse operations. Aware of this potential, we have continued the "**Ideas Lab**" project, which began in 2022, as an internal incubator committed to boosting idea generation, experimentation, and rapid prototyping. Our goal with this project is to **institutionalize innovation and make it a constant across all aspects of AKRON.**



Digitalization Key Processes Human Capital and II&T

Recognizing the need to optimize the management of human and technological resources, AKRON has embarked on a project to **digitize key processes** in collaboration with the Human Capital, Fleet, and II&T departments. By integrating information into a single ERP platform (Odoo), we **have automated, integrated, and digitized** the group's cross-functional services. This collective effort has resulted in a **unified management of employees and technological resources**, providing a real-time data source for decision-making, process standardization, and improved communication and integration between departments.

AKRON Cloud

In 2023, **AKRON** underwent a major technological transformation by migrating and consolidating their servers to the **AKRON Cloud**. This cloud is exclusive to the company and is based on the **Google Cloud Platform**. This strategic decision was aimed at simplifying and optimizing the **control and administration** of their **technological infrastructure, resulting in tangible benefits:**

- OPERATIONAL SUSTAINABILITY**
With agile infrastructure and a commitment to innovation
- TOTAL CONTROL**
That generates efficiencies and savings
- ELIMINATION**
Physical maintenance services
- CENTRALIZATION**
Resources in a single cloud
- DISCONNECTION**
From 7 physical servers

Investment in the community

As part of our vision of sustainability and corporate social responsibility, we are committed to making a **positive impact on the communities** we interact with. In an increasingly interconnected world, the importance of establishing strong bonds with the community and investing in the social fabric cannot be underestimated. Recognizing this reality, **AKRON has committed to playing an active role in strengthening the community** through a series of actions that reflect our commitment to social responsibility and collective well-being.



Year after year, we join **TELETON** in the **construction of more inclusive Mexico**. This alliance has allowed the children of our collaborators to be cared for.



For more than 20 years, we have collaborated with **Mi Gran Esperanza** to ensure that more **boys and girls fighting cancer** have access to dignified health services.



In addition to supporting **women's tennis**, we join with the **WTA** to raise funds and join the fight of many women.



During October we join the **fight against cancer**, our pink antifreeze annually becomes a product with a cause, with a percentage of profits donated to the **Cruz Rosa Guadalajara foundation**.

United to Combat Cancer

In collaboration with **ACEING Cancer, WTA Charities, Hologic, and Caliente, AKRON** participated in a campaign in the fight against cancer during the GDL Open AKRON tournament. Each of these organizations pledged to donate \$25 USD for every ACE serve made during the event. This generous gesture resulted in a significant **contribution of \$350,000 pesos from AKRON** to the Guadalajara-based organization **CRUZ ROSA** Guadalajara, aimed at meeting the needs and providing treatment to women battling cancer. This show of solidarity and support demonstrates how sports can unite communities in the fight against such an important cause as the health of women affected by this disease.

DONATION OF \$350,000 TO CRUZ ROSA



AKRON Volunteer Activity

Within the framework of the **GDL OPEN AKRON**, the **WTA** international tennis tournament, AKRON actively participated in a volunteer initiative in collaboration with **Dr. Sonrisas A.C.** and the **Guadalajara Civil Hospital**, where we shared an unforgettable experience with **14 boy and girl patients and 12 AKRON volunteers**.

Collaboration with volunteer-focused organizations enabled our colleagues to raise awareness and make major contributions to social impact initiatives. This intervention reinforces our commitment to corporate volunteering by demonstrating the power of teamwork and the **great influence we can have on the community**.



14 children with life-threatening illnesses attended the GDL OPEN AKRON with 12 AKRON volunteers

Indel Agave Seed Bank

Recently, a significant milestone in biodiversity conservation in Mexico was achieved with the inauguration of the first agave seed bank in the state of Oaxaca. This important achievement was made possible thanks to the initiative of the LAM Project (Lorenzo Ángeles Mendoza Project), a project initiated by Mezcal Real Minero, one of our Earth Ambassadors. The main objectives of the LAM Project include documenting the pollination, flowering, and reproduction processes

through seeds of the agaves growing in the mezcal region of Oaxaca. The creation of this seed bank not only represents progress in the research and conservation of a plant emblematic to Mexican culture and economy but also marks a significant step towards the protection and sustainable management of natural resources in the region. This seed bank will serve as an invaluable genetic reserve for future generations, ensuring the continuity and diversity of agave species in Mexico.



Assistance to Victims of Hurricane OTIS

Partnership with the BBVA Foundation to Support Victims of Hurricane OTIS

In response to the devastation caused by Hurricane OTIS, our organization joined efforts with the BBVA Foundation to provide support to the affected individuals. Through a solidarity campaign, we managed to **raise \$4,910 through individual**

donations and \$250,000 at the corporate level, demonstrating the altruistic and solidarity spirit. This collaboration not only provided immediate financial relief to those affected by the disaster but also reaffirmed our team's solidarity with the community.

\$254,910 pesos donated for the damages caused by Hurricane OTIS

3,785 food items donated for the damages caused by Hurricane OTIS

Partnership with the Red Cross for Delivery of In-kind Donations

Furthermore, **AKRON** partnered with the Red Cross for the delivery of in-kind donations, aimed at the victims of Hurricane OTIS. With the active participation of **9 AKRON locations** across the country, we managed to gather **3,785 food items**. This collaboration reflects our corporate network's ability to mobilize resources quickly in support of affected communities.



Collaboration with the DIF of Lagos de Moreno

The town's furniture problem for **caring for women who had been abused was addressed**. With the goal of drawing attention to situations of violence, particularly those involving domestic violence, that were not being treated appropriately.

The support acquired included:

2 single bunk beds
4 mattresses
2 bedside tables
1 cabinet

10 sets of sheets and pillows
20 large towels
2 shower curtains

Thanks to this action, the DIF was able to provide timely assistance to women who fled situations of domestic violence, preventing further complications.

LEADS Education Program (Leadership, Empowerment, and Digital Skills for Students)

In partnership with ÚNETE, we are enhancing the digital skills of high school teachers from the **CECYTEJ PLANTEL**. **Additionally**, the **LEADS Program** was created for high school students to access **workshops and courses offered by public and private universities worldwide**,

enabling them to strengthen their technical and academic education. Currently, AKRON has 3 scholarship recipients from the program who are enhancing their knowledge and skills within the workforce and have the opportunity to retain employment upon completing their studies.





GOVERNANCE



Introduction

At **AKRON**, we take pride in the effective organs we have established and implemented within our company's internal structure. These organs have enabled us to work transparently and with responsible corporate behavior. **In 2021, we reformed our corporate governance statutes and established the Audit, Ethics, and**

Remuneration Committees. In 2022, our focus was on risk prevention. This year, in 2023, we have taken several measures to ensure ethics and compliance, which guide business conduct and structure the processes for addressing employee reports. These actions promote positive long-term impacts on stakeholders, both inside and outside **AKRON**.

ALIGNMENT: 2030 Agenda



Goals 2.6:

We aim to promote a culture of transparency, accountability, and reporting within our key pillars, facilitating the adoption of sustainability-aligned practices.



Goals 16.5m 16.6 y 16.7:

Having governance mechanisms such as the ethics and transparency committee, auditing, and internal control to promote integrity practices.

Governance

At **AKRON**, we have two **governance mechanisms** responsible for implementing the rules, principles, and procedures that regulate the **structure and operation of AKRON**.

Ethics Committee

Comprised of members from the Human Resources department, Internal Audit, Legal, Communications, and Corporate Security. It is responsible for following up on complaints received through the various channels available to us.

Internal Audit and Control

They are responsible for the creation, updating, and standardization of policies and procedures for compliance within AKRON.

These bodies allow us to take a **comprehensive approach to the implementation and management of ethics and transparency strategies**, ensuring that our governance policies and practices are cross-cutting and foster an organizational structure aligned with transparency and compliance principles.



Institucionalization

Within the strategy aimed at optimizing the policies and procedures of AKRON, efforts have been made to standardize policies and procedures in the two Lubricant plants that are part of the group, namely the Lagos de Moreno Plant and the Tultitlán Plant.

To achieve this, a process of creating, updating, and standardizing policies and procedures is underway. The goal is to ensure that this regulatory structure allows the activities of the lubricant plants to be carried out with the necessary control measures, and that new companies and plants emerging within the group have institutionalized methodologies and formats to follow for their operations. So far, the process has consisted of two main steps that have enabled AKRON Group to have a complete understanding of the documentation processes in both plants.

Standardization of processes has taken place in the two lubricant plants of the AKRON:

The staff involved in both plants was asked to conduct an analysis of the current documentation process so that these processes can be institutionalized and standardized.

Segmenting the processes and policies carried out by operational areas, with the aim of facilitating the identification of functions and the necessary control measures for each area and function.

Number of practices Approved by site

Area	Tultitlán Plant	Lagos de Moreno Plant
Management	18	18
Administration and internal control	4	13
Input warehouse	12	8
Finished product warehouse	3	33
Quality	17	8
Purchases and deliveries of materials	3	12
Corporate purchases	1	11
Development of secondary inputs	5	4
Product Development	11	8
Shipments	3	5
Industrial Engineering	2	2
Maintenance	8	16
Environment	7	4
Planning and Programming	3	6
Production	24	30
Human Capital	9	4
Occupational Health and Safety	24	26
Information technology	1	4
Sales & MKT	1	5
Total	156	217

Ethics and Transparency

As part of our commitment to ethical management, we conducted various activities related to ethics and transparency from January to December 2023. These activities included:

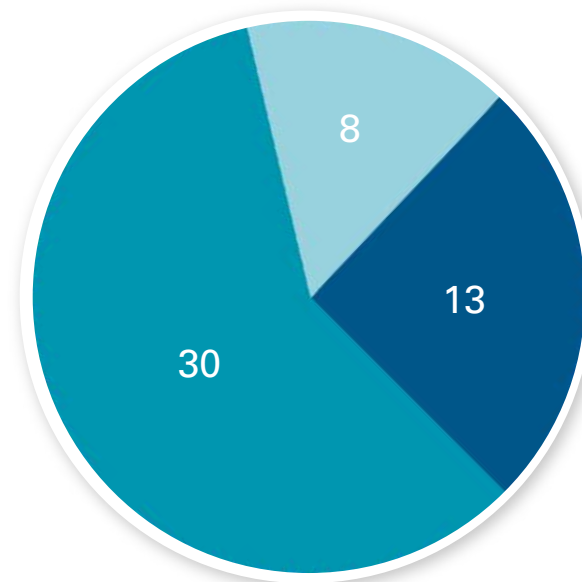
- Answering the telephone line to attend to complaints from collaborators.
- Following up on reports received by all means of contact such as phone, email, and physical and electronic mailboxes
- Presenting the contact report to the Ethics Committee
- Formalizing minutes of agreement from the Ethics Committee

It's important to note that all of our actions were aimed at addressing internal reports and responding to them appropriately. To achieve this, the Ethics Committee meets monthly to closely monitor these reports, ensuring their resolution or, in the case of open cases, addressing the report within the established timeframe while discussing the optimal solution to resolve the observed issue.

To efficiently and appropriately prioritize the received reports, they are classified based on their criticality and then assigned to the appropriate person for timely follow-up and resolution. The reports are classified based on their level of importance, and we take every report seriously to ensure that we maintain our commitment to ethics and transparency.

Classification of received complaints by severity:

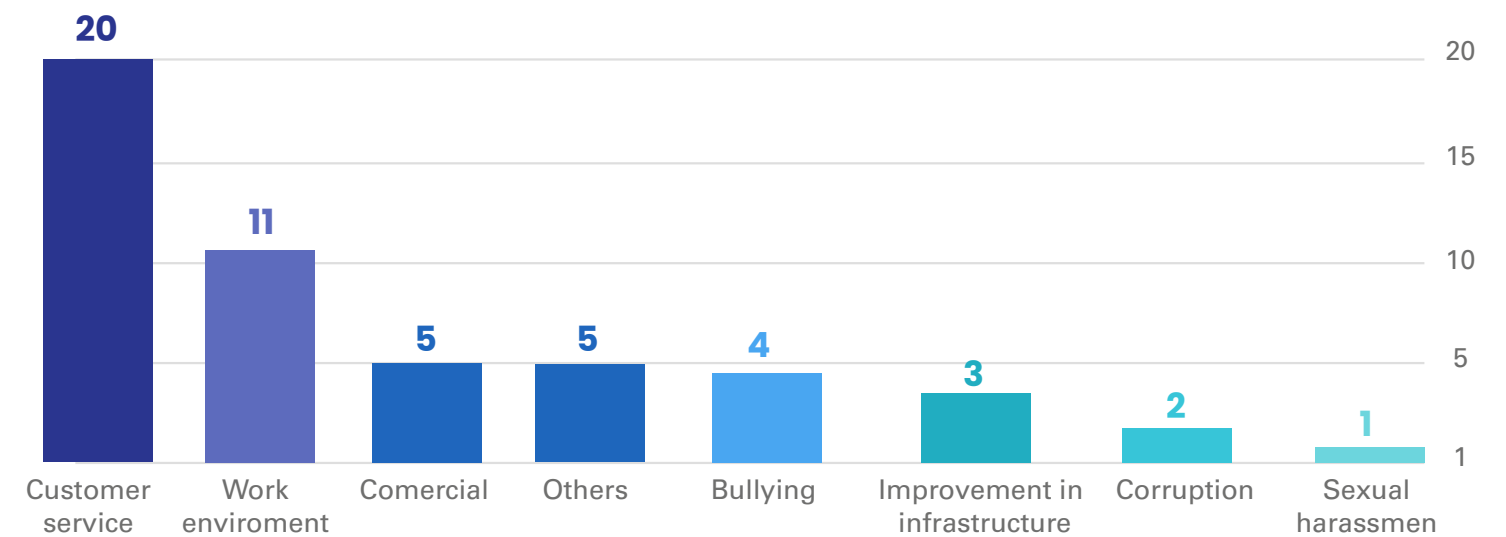
- Critical
- Moderate
- Low
- Presenting Irregularities



It is important to highlight that AKRON resolved 98% of the reports it received. A total of 51 reports were received from January to December 2023, of which 50 were addressed and resolved, leaving only one report pending resolution.

Unlike the previous year, there was a 25% reduction in the number of complaints received, with 68 total complaints in 2022 and 51 in 2023.

Classification of complaints received by type of complaint:



98% of the reports were addressed.

Compliance

AKRON, in addition to implementing measures that promote ethics and transparency, seeks to continue optimizing its internal processes. The Audit and Internal Control areas have designed a **compliance program for the AKRON**. The aim is to articulate a system that ensures ethical behavior across different areas through anti-corruption measures and prevention of sanctions.

Compliance is a strategic investment that **strengthens the company's integrity and sustainability**; this strategy generates prevention models in policies and procedures to ensure that the company conducts its activities and businesses following current regulations and internal policies, promoting actions aligned with the law.

Currently, the program is in its initial stage, which involves **diagnosing the current situation**. This includes analyzing the internal and external context of the different business models within our company, through interviews with the involved areas, and conducting a comprehensive study of internal and external (non-regulatory) regulations, in accordance with Mexican legislation applicable to **AKRON**. The goal is to identify sources of risk, perceived challenges, and suggestions for improvement.

Diagnosis criteria

Current compliance with regulations

Knowledge of processes and policies in place

The means to ensure policy compliance

Scope

Thematic areas to evaluate

- Products and services offered
- Business models
- Sales force
- Commercial partners and alliances
- Organizational climate
- Employee involvement
- Corporate structure
- Industrial sector
- Administrative and operational regulations
- Governmental and regulatory interaction
- Relations with third parties
- Current policies and procedures

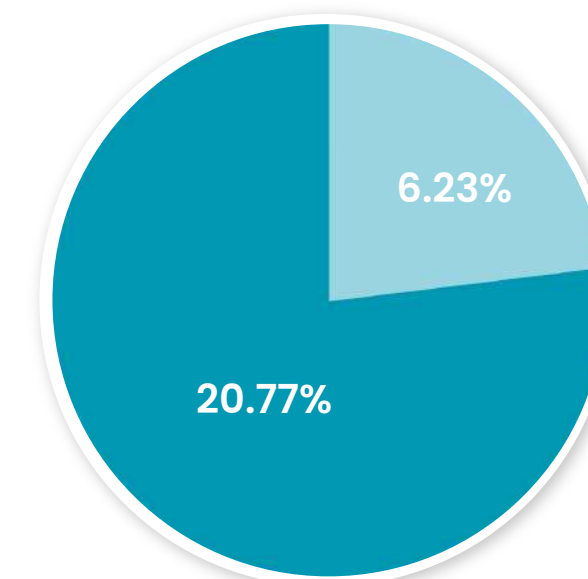
The interviews conducted between November 16th and December 31st, 2023, regarding the development of the compliance management system of AKRON, are categorized as follows:

Areas	Transversal Areas				Business Units		
Positions	Directors	Managers	Bosses	Other	Directors	Managers	Superintendets
Total	7	10	2	1	3	2	1
Total per area	20 Interviews with collaborators from transversal areas				6 Interviews with business unit collaborators		

As a result of the interviews conducted for the first stage of the implementation project of the compliance management system of AKRON, it has been possible to identify, determine, evaluate, and understand the organizational context of the AKRON Group, the composition of related parties, and the applicable regulatory framework for the daily operation of AKRON.

This lays the groundwork for the construction and implementation of a compliance program for AKRON, and sets the stage for the second stage of development, which includes designing the strategic planning of the compliance program.

Interviews



■ Transversal Areas
■ Business Units

Our governance has allowed us to continue expanding our business models:

AKRON MIDSTREAM

- First storage company in Mexico to obtain certification of volumetric controls and opinion before the SAT.

AKRON DOWNSTREAM

- Recognition for Gas Station Leadership 2023 at ONEXPO NATIONAL.
- Start of the Petrochemical Sales to Industry project.
- Consolidation of the operation of 5 owned gas stations.

AKRON LUBRICANTS

- Integration with the AKRON Supply business unit ensuring supply.
- Reorientation of the commercial policy by strengthening small distributors to maintain balance in the network and achieve greater coverage in highly competitive markets.
- Focus on metrics for all distributors and the sales team.

AKRON SUPPLY

- Development of supply logistics via tank trucks through the Eagle Pass route.
- Sale of process oils to new customers

AKRON EXPLORATION AND PRODUCTION

- Cutting-edge initiative in transforming AKRON into a comprehensive energy company.
- Formalization of a team for prospect evaluation and participation schemes in oil and natural gas opportunities.



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AKRON warns that Forward-Looking Statements involve risk and uncertainty because they relate to events and depend on circumstances that will occur or may occur in the future and that are beyond AKRON's control. These statements relate only to the date of this Report. Therefore, none of the Forward-Looking Statements set forth in this Report should be regarded as forecasts or promises. They should not be taken as implying any indication, security, or guarantee that the assumptions upon which such Forward-Looking Statements have been prepared are correct or exhaustive. AKRON assumes no obligation to update or revise any Forward-Looking Statement whether as a result of new information, future events, or otherwise.

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