



## SUSTAINABILITY REPORT 2024



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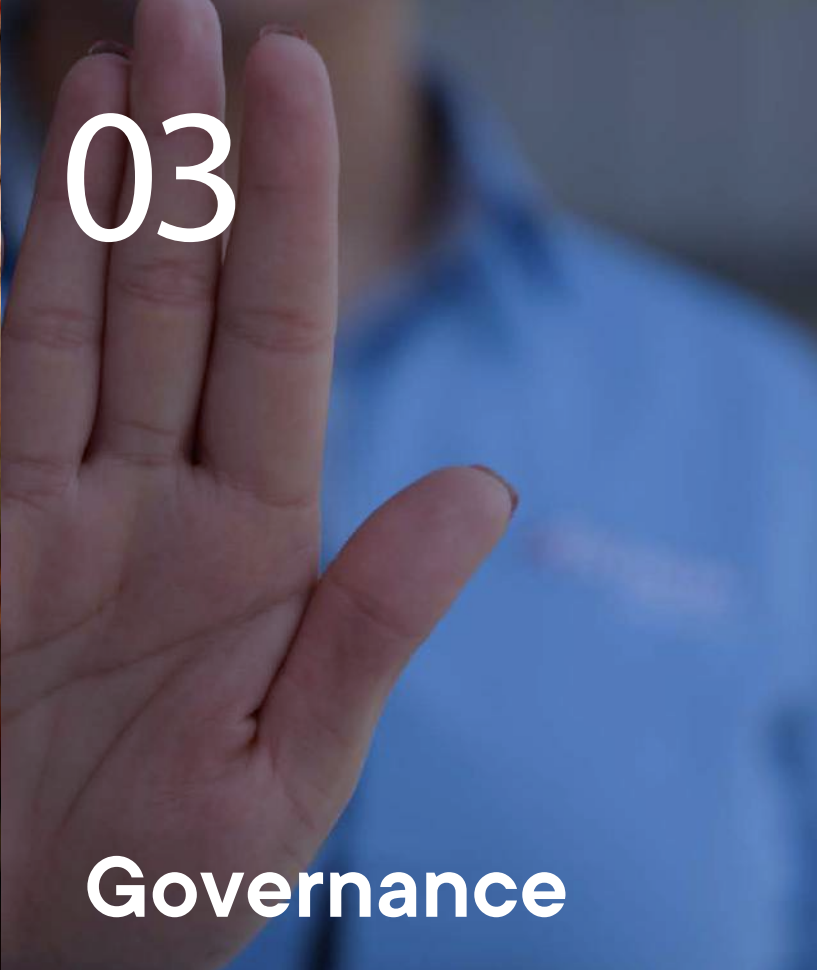
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# Environmental



# Social



# Governance

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# Letter from the chairman

The world is changing, and at AKRON, we understand that the future of energy requires more than just innovation; it demands a firm and genuine commitment to sustainability.

In this context, the year 2024 represents a milestone in our evolution as an organization. We have focused our efforts on strengthening our sustainability strategy, with the aim of addressing current and future global challenges, and consolidating our position in strategic markets.

This year, we have embarked on a path towards alignment with international standards, a fundamental step in our sustainability strategy. This process reinforces our commitment to transparency and accountability, which drives us to transform our business model into a more sustainable one aligned with the highest international standards.

Our approach continues to be based on three fundamental pillars: environmental, social, and governance (ESG). From our operations to our strategic decisions, every action is guided by efficiency, responsibility, and innovation.

In the environmental realm, we continue optimizing resource use, reducing our carbon footprint, and developing more sustainable solutions.

But sustainability is not just about the environment; it is also a commitment to our people—with a special focus on our employees and their families, as well as the communities where we operate. In 2024, we are strengthening our development and well-being programs. At the same time, we remain committed to generating a positive social impact through initiatives that strengthen our connection with our surroundings and promote social development.

None of this would be possible without an ethical governance structure that ensures our values are reflected in every decision we make. We continue to consolidate our operational sustainability framework, reinforce our regulatory compliance strategies, and ensure that transparency remains a cornerstone of our corporate culture.

This report is not just a reflection of what we have achieved, but a statement of where we are headed. At AKRON, we understand that sustainability is not a destination, but a constantly evolving journey. We will continue moving forward with determination, with our eyes on the future and the conviction that we can make a difference in the energy industry and beyond.

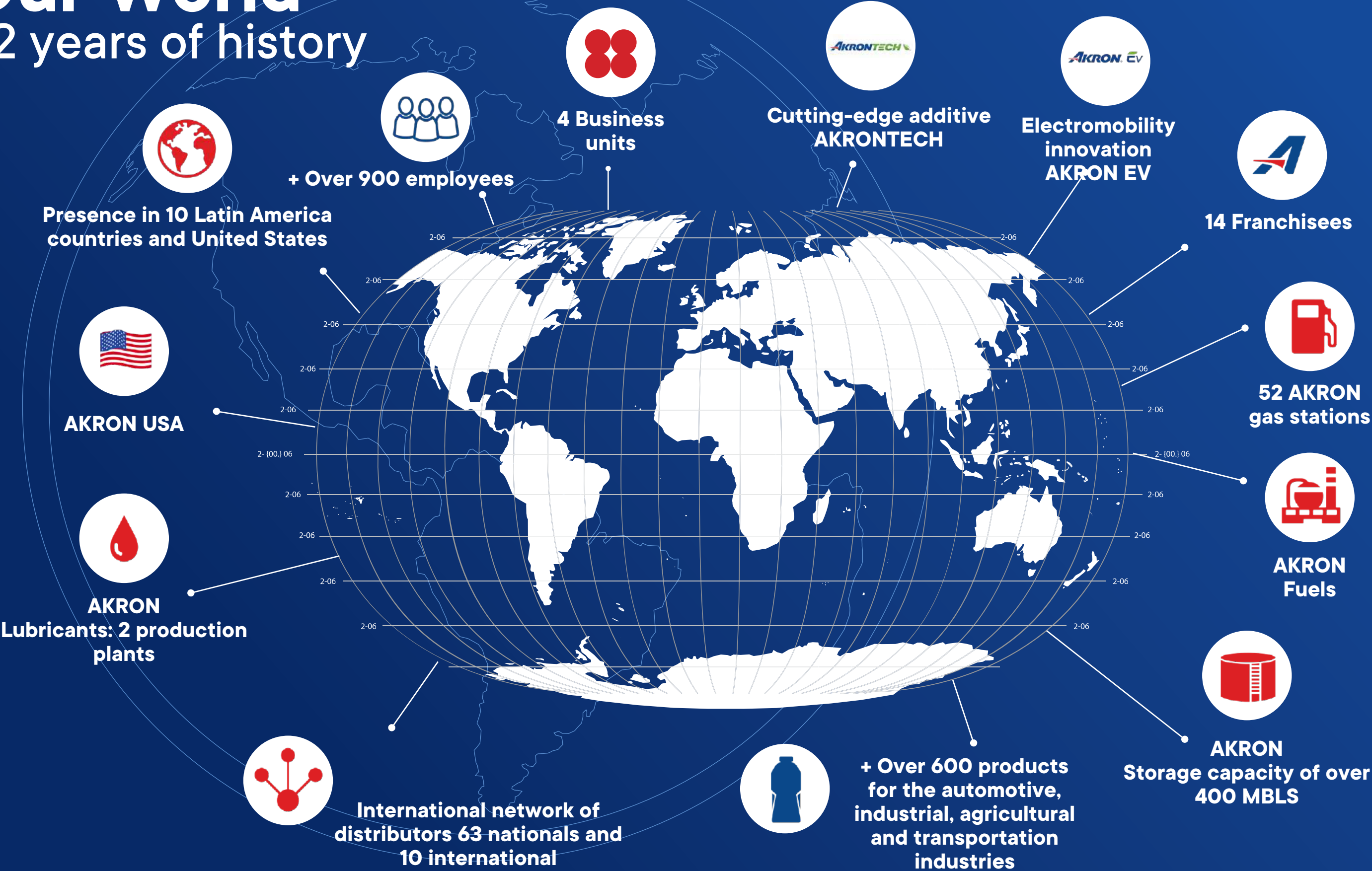
**Santiago Martínez de la Torre**  
Executive Chairman of the Board of Director



**“The future of energy requires more than innovation; it demands a firm and genuine commitment to sustainability”.**

# Our World

## 32 years of history





WE AIM

**TO BE  
AN ENERGIZED  
ENERGY GROUP**

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

# AKRON BUSINESS MODELS

AKRON is an energy group with energy, a leader in the sector. It is a fully integrated energy group with a **presence across the entire value chain**, from hydrocarbon exploration to the marketing of fuels and lubricants. Our business model is diversified into four key units:

## Lubricants

Focused on the manufacturing, marketing, and distribution of lubricants, greases, additives, and other industry-specific specialties.



## Fuels

Manages the importation and marketing of petroleum products, including AKRON Service Stations.



## Storage

Specialized in providing fuel reception, storage, and delivery services in Mexico.



## USA

Focused on expanding and optimizing AKRON's raw material supply chain, as well as offering petroleum-derived products to other customers both in Mexico and the United States.



# Our commitment

(ESRS 2)

The future of energy and sustainable development demands action, responsibility, and vision. At AKRON, we take on this challenge with determination, fully aware that every decision we make impacts the planet, our people, and the community around us.

Today, our responsibility goes beyond managing our impacts: we seek to be an agent of change. Aware of global challenges, we are working to consolidate a sustainability strategy that enables us to transform our operations, minimize our environmental footprint, and create value for people. This report reflects our progress on that path, highlighting the actions that bring our commitment to life.

## At AKRON, we move the world with purpose

We promote the well-being of our employees and their families by fostering a safe, equitable environment with development opportunities. We also generate a positive impact in the communities where we operate, promoting initiatives that add social value.

### FOR THE PEOPLE

### FOR THE PLANET

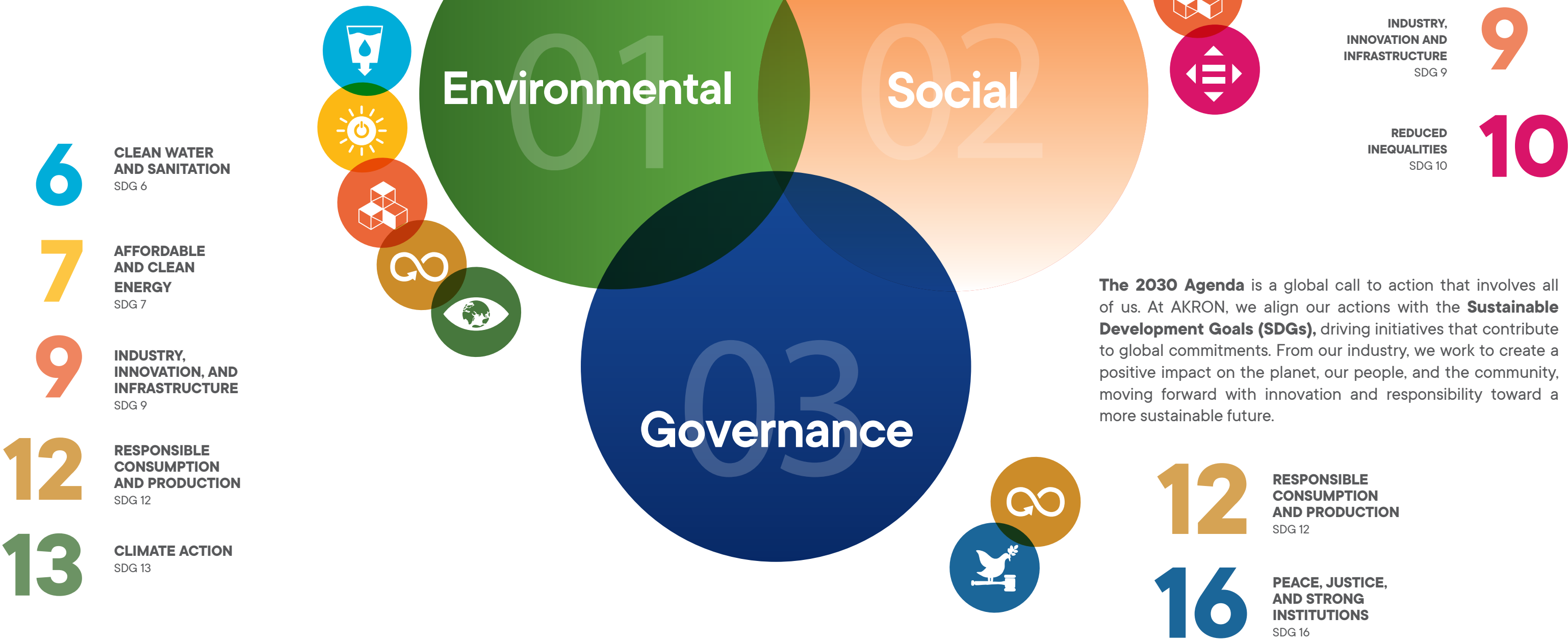
### FOR THE INTEGRITY



“We consolidate a culture of transparency, ethics, and compliance, ensuring that our decisions and processes reflect our values and commitment to best governance practices”.

# AKRON Sustainability Model

Aligned with the 2030 Agenda and its Sustainable Development Goals (SDGs)



# Double materiality analysis

(ESRS 1 & 2)

At AKRON, sustainability is a strategic pillar that guides our operations and our impact on the environment. In 2024, we carried out a double materiality analysis, **aligned with the standards of the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB), and the Corporate Sustainability Reporting Directive (CSRD)**. Both standards are aligned with the **International Financial Reporting Standards (IFRS)** S1 issued by the International Financial Reporting Standards (IFRS), with the goal of identifying the most relevant environmental, social, and governance (ESG) topics for the company and our stakeholders.

This analysis allowed us to understand how our activities **affect the environment and society (impact materiality)**, as well as **the ESG risks and opportunities that may influence our profitability and financial performance (financial materiality)**.

## Analysis methodology

The study was conducted in three main phases:

Identification material themes

Based on a review of regulations, industry trends, and international standards, 17 priority ESG topics were identified in three dimensions: environmental, social, and governance.

Evaluation of impacts and risks

We measured the magnitude and probability of occurrence of environmental and social impacts, as well as their relationship with the company's financial performance.

Prioritization and validation

Through surveys and working sessions with key stakeholders, the topics considered doubly material were identified.

## Result of the analysis

AKRON's stakeholders

As part of the double materiality analysis conducted at AKRON, we carried out a process to identify and prioritize our stakeholders. This evaluation enabled us to recognize the **stakeholders who**, due to their relationship with our operations, products, and services, either **significantly impact the organization** or are highly impacted by our activities.

Below **are the priority stakeholders identified**, whose feedback and expectations were essential for defining the material topics that guide our sustainability actions.

Group	Definition
Clients	Refers to the businesses the organization relies on to enhance the reach and quality of the services/products it offers.
Consumers	These are the end users of the products, and their level of satisfaction directly impacts sales and brand reputation. As the final recipients of the products, the company depends on their trust and loyalty. It is therefore crucial to maintain clear communication and continuously assess their needs and expectations.
Shareholders or other capital providers	Refers to individuals or entities that have acquired shares, participation certificates, and/or provide capital to Akron with the goal of obtaining a financial return.
Suppliers	Companies and individuals that provide ingredients, materials, and services for product manufacturing. While they may not have a constant interest in the company, their role is crucial to ensure the quality and continuity of the supply chain, especially in terms of high-quality ingredients and sustainable practices. A proactive relationship helps ensure responsible sourcing.
Environment	Refers to the set of natural elements and resources that interact with each other to create the necessary conditions for life on the planet.
Government or other regulatory entities	Refers to public institutions with the authority to establish laws, regulations, and/or standards that impact Akron's development, operations, and compliance activities.
Employees	Refers to the individuals who work at Akron. Employees, along with their union representatives, are crucial to the company's daily operations.
Communities	Refers to local individuals and groups living in areas near the company's operations who may be affected or benefited by its activities. Communities may include residents, local organizations, community leaders, and other locally invested entities.

# Results

## Environmental and social impacts

Based on the context analysis, the following 17 ESG (Environmental, Social, and Governance) aspects have been identified as potentially material for AKRON. The analysis identified 52 environmental and social impacts associated with AKRON’s operation.

Among the most relevant findings, the following stand out:

-18%  
water consumption

### Water managment

AKRON consumed 56,668 m³ of water in 2024, reducing its consumption by 18% compared to 2023 (69,476 m³).

An opportunity was identified to improve water efficiency by 15% through recirculation systems and reducing consumption in industrial processes.

### Climate change and GHG emissions

In 2024, AKRON generated 5,660 tons of CO<sub>2</sub>.

### Energy efficiency

A potential 12% reduction in energy consumption was identified, driven by the use of renewable energy and the optimization of industrial processes.

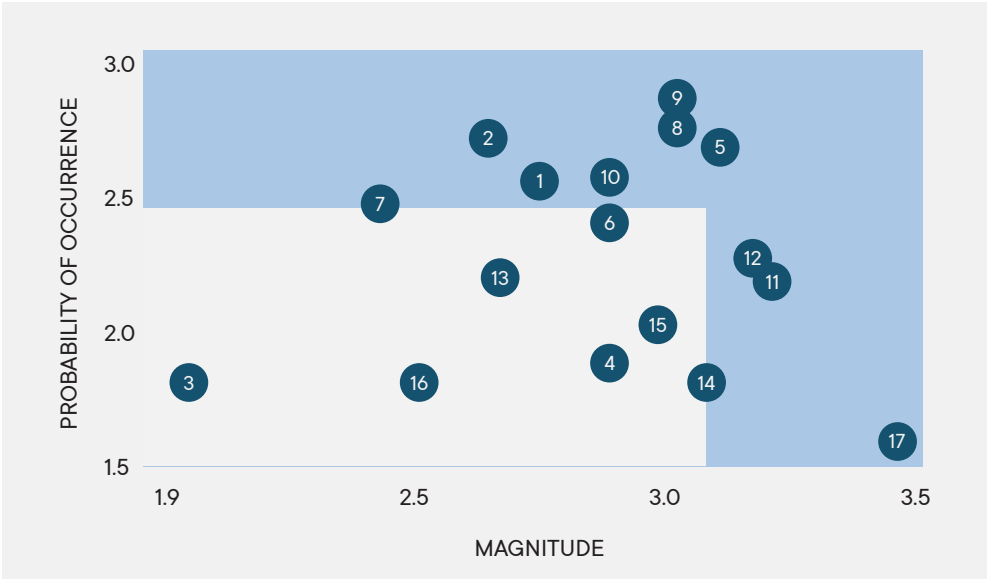
### Waste management and circular economy

In 2024, AKRON generated 275 tons of waste, of which 66% were recycled or reused.

There was an increase in the generation of hazardous waste (68 tons in 2024 vs. 48 tons in 2023), along with a reduction in the recovery rate from 50% to 26%, representing a key area for improvement.

## Impact materiality matrix

Based on the previously mentioned analysis, it was possible to validate which of the 17 ESG (Environmental, Social, and Governance) aspects identified as potentially material are indeed material impact topics for AKRON, highlighting the following environmental and social issues:



NOTE: Material impact aspects that are in the range of highest probability of occurrence and magnitude are a priority for the organization.

1	Water Management	9	Supply Chain Management
2	Biodiversity	10	Materials (efficiency and sourcing)
3	Air Quality	11	Waste
4	Climate Change	12	Consumer Well-being
5	Product Design and Life Cycle Management	13	Human Resources
6	GHG (Greenhouse Gas) Emissions	14	Community Impact
7	Energy Management	15	Employee Relations
8	Ecological Impacts	16	Innovation
		17	Ethics and Transparency

## Financial risks related to sustainability

The analysis also identified 39 financial risks associated with AKRON’s operations. Among the most relevant findings, the following stand out:

### Regulation and compliance

The cost associated with new environmental regulations and corporate transparency could represent a **5% increase in administrative costs** over the next three years. Investment in regulatory compliance and ESG disclosure is key to mitigating financial risks.

### Operational Efficiency

The optimization of water and energy consumption would allow an estimated **saving of 10 million pesos annually** in operational costs. A potential reduction in logistics and distribution costs was identified through the implementation of more efficient practices in transportation.

### Reputational Risks

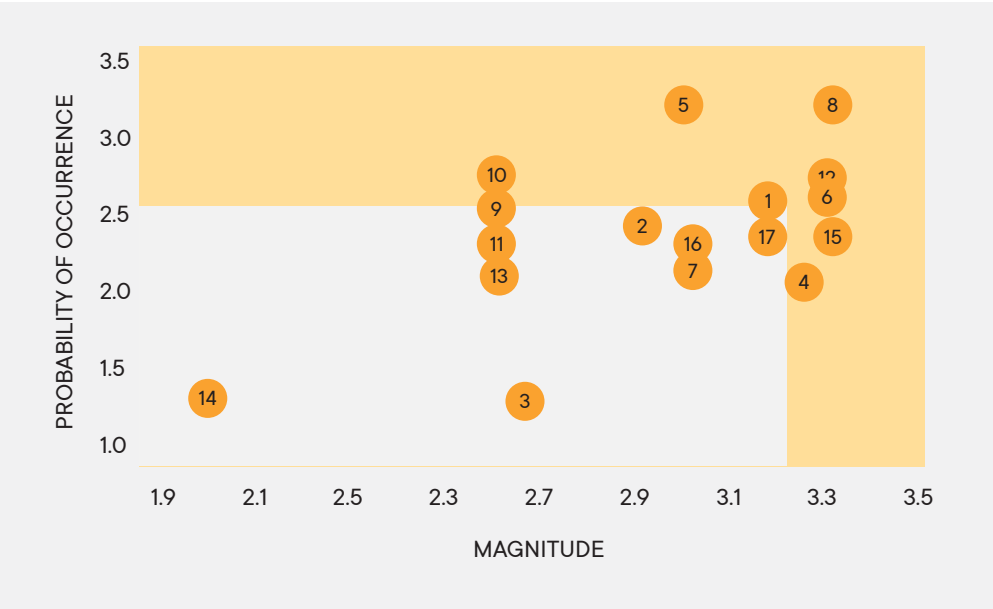
A solid and well-communicated sustainability strategy can improve AKRON’s perception among investors and consumers by **20%**, with a direct impact on customer loyalty and brand positioning.

“Investment in regulatory compliance and ESG disclosure is key to mitigating financial risks”.

**+20%**  
loyalty and brand positioning

## Financial materiality matrix

As part of the previously mentioned analysis, it was possible to validate which of the 17 ESG aspects identified as potentially material are indeed financially material topics for AKRON, highlighting the following environmental and social issues:



NOTE: Financial material aspects that are in the range of highest probability of occurrence and magnitude are a priority for the organization

1	Water management	9	Supply chain management
2	Biodiversity	10	Materials (efficiency and sourcing)
3	Air quality	11	Waste
4	Climate change	12	Consumer well-being
5	Product design and life cycle management	13	Human resources
6	Ghg (greenhouse gas) emissions	14	Community impact
7	Energy management	15	Employee relations
8	Ecological impacts	16	Innovation
		17	Ethics and transparency

# Results

## Doubly material aspects

From this exercise, it was concluded that there are seven key aspects with a significant impact on both the company and its stakeholders. These aspects are classified as Doubly Material Aspects, as they represent relevant issues from an environmental, social, and financial perspective.

- 1. Water and effluent management
- 2. Climate change and emission reduction
- 3. Efficiency in material use and circular economy
- 4. Innovation in sustainable products
- 5. Ethics and corporate transparency
- 6. Well-being and workplace safety
- 7. Supply chain management with esg criteria

These topics will serve as the basis for strategic decision-making and the planning of sustainability initiatives in the coming years.

## Double materiality matrix

Based on the aforementioned analysis, we were able to validate which of the 17 ESG aspects considered potentially material are in fact doubly material issues for AKRON—that is, they have a financial impact on the organisation as well as an impact on its stakeholders, including the environment and society.

“There are seven key aspects with a significant impact on both the company and its stakeholders”.

## Double materiality matrix

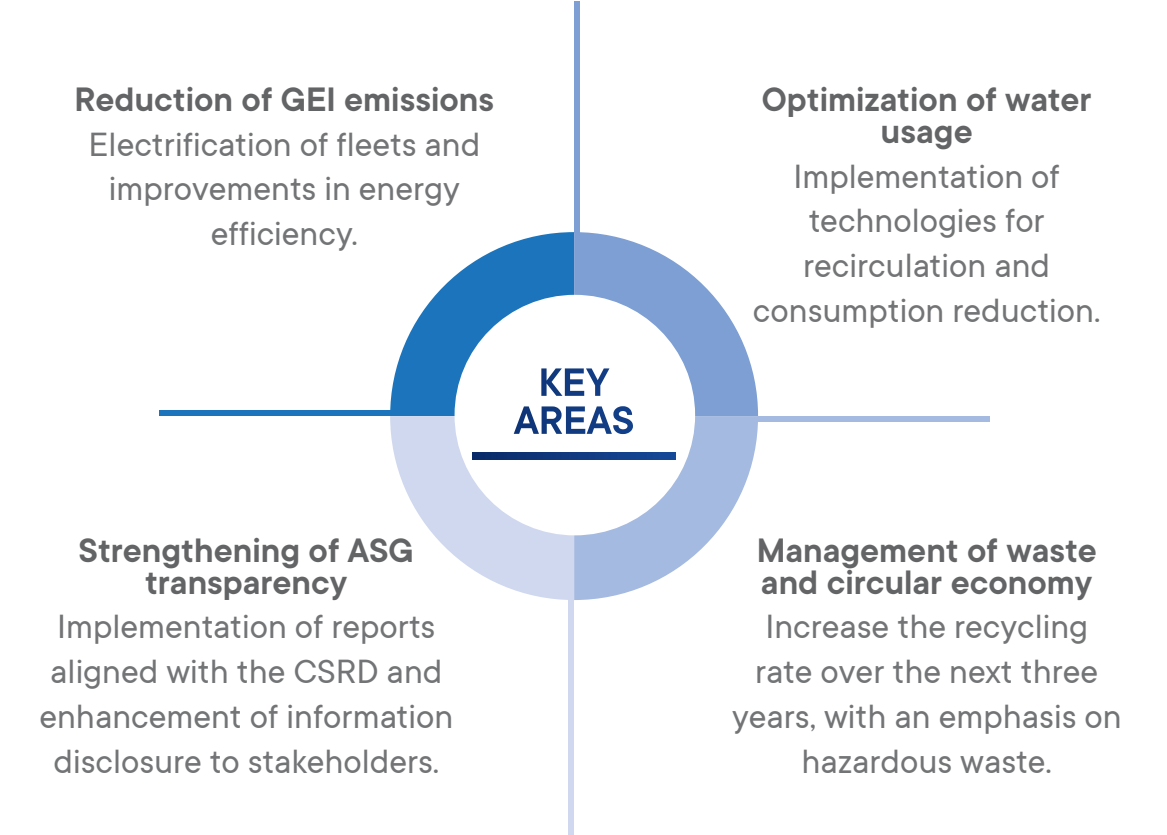


1	Water management
2	Biodiversity
3	Air quality
4	Climate change
5	Product design and life cycle management
6	Ghg (greenhouse gas) emissions
7	Energy management
8	Ecological impacts
9	Supply chain management
10	Materials (efficiency and sourcing)
11	Waste
12	Consumer well-being
13	Human resources
14	Community impact
15	Employee relations
16	Innovation
17	Ethics and transparency

- Doubly material aspects:**  
These are material both for the organization’s impact on its stakeholder groups and for the ESG risks they pose to the organization’s finances.
- Financially material aspects:**  
These are material due to the risk they represent for the organization. They are only reflected under the financial materiality dimension.
- Impact material aspects:**  
These are material due to the potential impact these aspects can have on the organization’s stakeholders.
- Non- material aspects**

# Planning towards the future

Based on the findings of the double materiality analysis, AKRON has identified the key areas for improvement for an action plan aimed at strengthening its ESG performance. Among the main strategies are:



This analysis provides a solid framework for strategic decision-making and reinforces AKRON's commitment to sustainability, ensuring regulatory compliance and the generation of long-term value.





# 01 Environmental

## Introduction

At AKRON, we are committed to building a more sustainable and responsible future, integrating environmental stewardship as an essential pillar of our business strategy. Every project we undertake reflects our commitment to the planet and the communities in which we operate, driving initiatives that reduce our environmental impact and promote the conservation of ecosystems.



## Alignment with 2030 Agenda



SDG 6 | **Goal 6.4**  
Installation of a water collection and treatment plant.



SDG 7 | **Goal 7.2 y 7.b**  
Installation of solar photovoltaic systems at production plants and service stations, as well as energy transition projects such as AKRON EV and the additives AKRONTECH® and AKRON GREENROAD®.



SDG 9 | **Goal 9.4**  
Energy transition projects such as AKRON EV and the additives AKRONTECH® and AKRON GREENROAD®.



SDG 12 | **Goal 12.5**  
Significant reduction of hazardous and non-hazardous waste.



SDG 13 | **Goal 13.b**  
Initiatives for reducing emissions, including the transition to natural gas for heat generation, the installation of photovoltaic systems, and energy transition projects such as AKRON EV and the additives AKRONTECH® and AKRON GREENROAD®.

01  
Enviromental

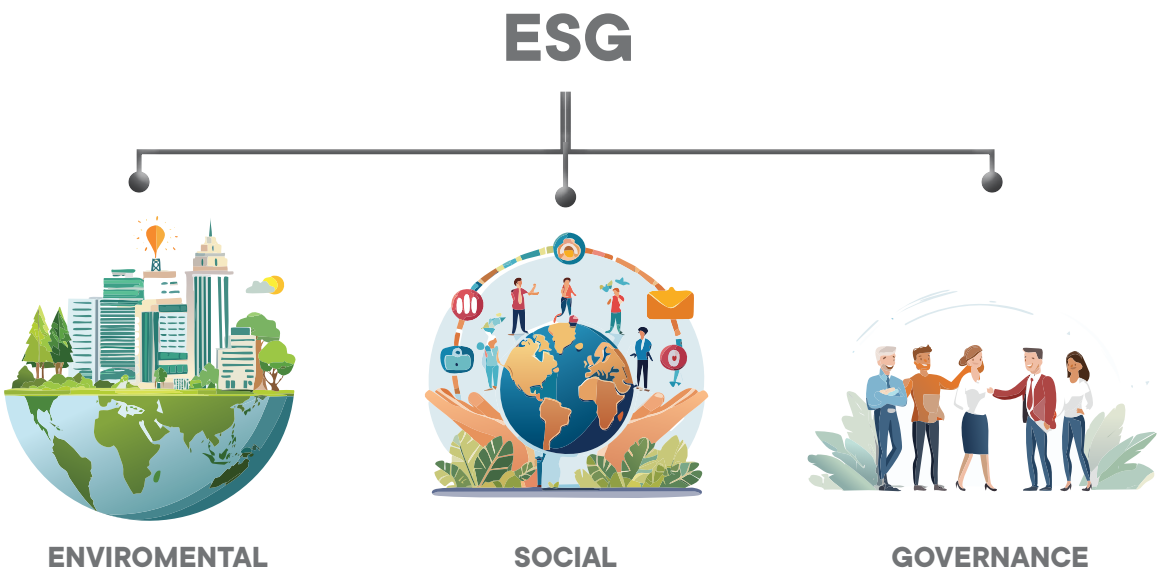
Enviromental 01

“Initiatives  
that reduce our  
environmental  
impact and  
promote  
ecosystem  
conservation”.

AKRON

# Where are we?

Furthermore, we guide our operations under ESG (Environmental, Social, and Governance) principles, enabling us to create a positive impact on our environment, strengthen our value chain, and build a more resilient and successful business in the long term.



We align ourselves with the Sustainable Development Goals of 2030 Agenda and international agreements such as COP29, transforming them into concrete actions focused on three priority areas:



# Environmental management system

(ESRS 2)

Our commitment to the environment was materialised in 2021 when we launched our Environmental Management System. Since then, we have established a robust baseline for monitoring and managing energy and water consumption, as well as waste generation.

In 2022, we consolidated this system by implementing precise monthly measurements of our consumption, which enabled us to evaluate our environmental impact and, in 2024, to advance concrete mitigation projects.

The continuous monitoring of our consumption and emissions provides us with valuable insights to identify and assess our environmental impacts. This, in turn, allows us to develop strategies and projects aimed at minimising negative effects while maximising positive outcomes.

At AKRON, the protection of the environment and the responsible management of our impacts are fundamental pillars. For this reason, we have implemented a comprehensive and effective Environmental Management System that addresses our environmental performance **through four key approaches:**

## 1.- Monthly data collection

AKRON collects key information on energy and water consumption, as well as on waste generation, from its sites and business units every month. These data are essential for our environmental analysis.

## 2.- Calculation of emissions and impact

Based on the collected data, we calculate the emissions associated with energy consumption and assess the environmental impact of our water and waste management practices.

## 3.- Exhaustive annual analysis

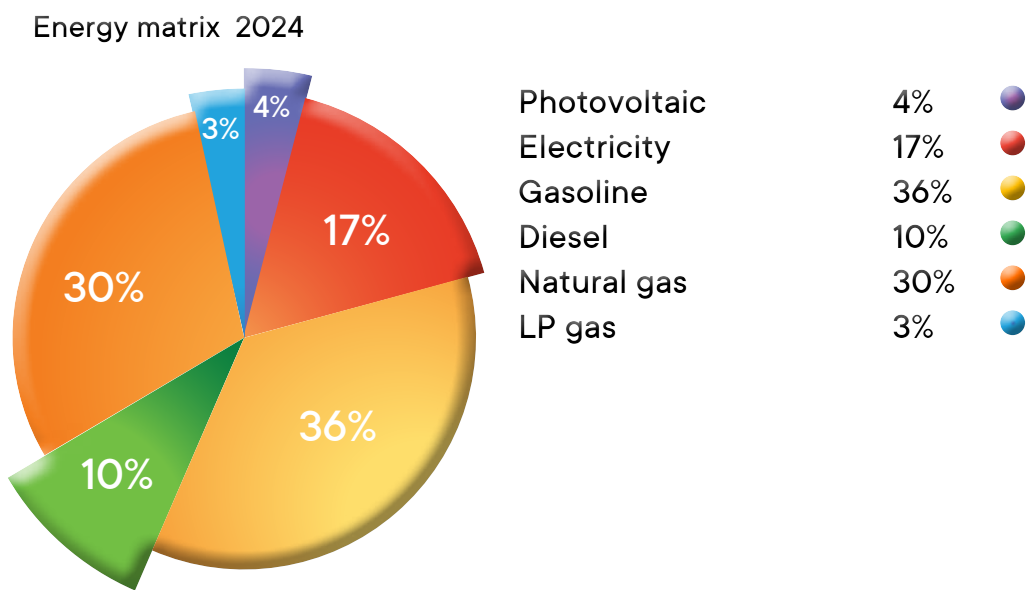
At the end of each year, we conduct a detailed analysis of the annual data to evaluate AKRON's environmental impact and its evolution over time.

## 4.- Strategic decisions

The results of the annual analysis form the basis for strategic decisions aimed at improving AKRON's environmental performance by setting objectives, implementing controls, and optimising processes to reduce its environmental footprint.

AKRON’s energy matrix

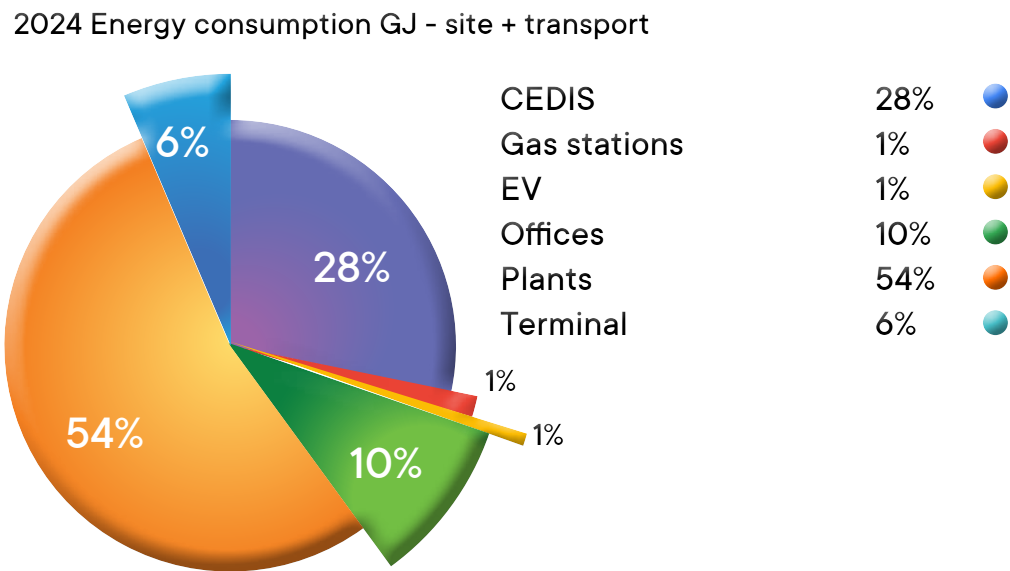
Energy efficiency is a fundamental pillar of our company. By using energy intelligently, we not only optimise our production processes but also contribute to the preservation of the environment. Our energy management is a reflection of our commitment to a sustainable future.



In the graph, we can observe, which details our organisation’s total energy consumption in 2024, broken down by source type.

“Commitment to a sustainable future”.

Our energy consumption



Information on our energy consumption enables us to evaluate our performance and establish strategies to improve energy efficiency. By understanding our energy footprint in detail, we are committed to continuous improvement and the implementation of more sustainable practices throughout our operations.

38  
replaced units

During 2024, we succeeded in improving the efficiency of **our vehicle fleet by replacing 38 units** with more efficient models—a significant step towards reducing our carbon footprint. Additionally, we are introducing **electric forklifts** at several sites, which is helping to decrease our reliance on petrol and diesel, thereby making a positive impact on our operational reach.

+  
electric  
forklifts

We continue to evaluate and adjust our strategies to maximise the benefits of our sustainability initiatives, while responding to the dynamic nature of our operational growth.

■  
carbon  
footprint

# Energy

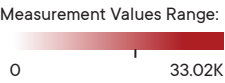
(ESRS E1)

## Photovoltaic system implementation

At PLDM, our photovoltaic system has been operational for one year, underscoring our commitment to renewable energy. However, due to the significant growth of our operations, a reduction in total electricity consumption has not been noticeable. This increase is primarily due to **the expansion of our activities, which demand more energy.**

## Energy consumption by source type (GJ)

Energy Source	2019	2020	2021	2022	2023	2024
Photovoltaic	0	0	0	0	426	3.102
Diesel	6,628	5,244	5,252	4,655	6,365	7,765
LP Gas	19,870	16,574	17,505	6,870	2,892	2,645
Electricity	10,350	10,478	12,059	11,310	13,207	13,008
Natural Gas	5,264	5,240	5,833	17,508	24,118	23,332
Gasoline	33,020	26,174	24,774	27,660	31,124	27,730



“The expansion of our activities, will demand more energy”.



# GHG Emissions

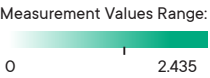
We believe in the importance of collaboration to tackle the challenges of climate change. We are committed to contributing to SDG 13 by implementing sustainable practices. From reducing our GHG emissions to promoting renewable energy, **we are working tirelessly to create a more resilient business that is in harmony with the planet.**

Sustainability is a driver of innovation in our company. Through the implementation of renewable technologies, we are diversifying our energy mix and reducing our reliance on fossil fuels. By reducing our carbon footprint and diversifying our energy sources, **we are protecting our business from the volatility of energy markets and preparing ourselves to meet the energy challenges of the future.**



## Generation of GHG emissions by source (ton CO<sub>2</sub>e)

Energy Source	2019	2020	2021	2022	2023	2024
Photovoltaic	0	0	0	0	0	0
LP Gas	1.259	1.051	1.110	438	188	172
Natural Gas	296	294	328	983	1.354	1.310
Gasoline	453	305	300	1.995	2.244	2.000
Diesel	2.435	1.989	1.893	357	491	595
Electricity	1.452	1.438	1.417	1.367	1.607	1.583

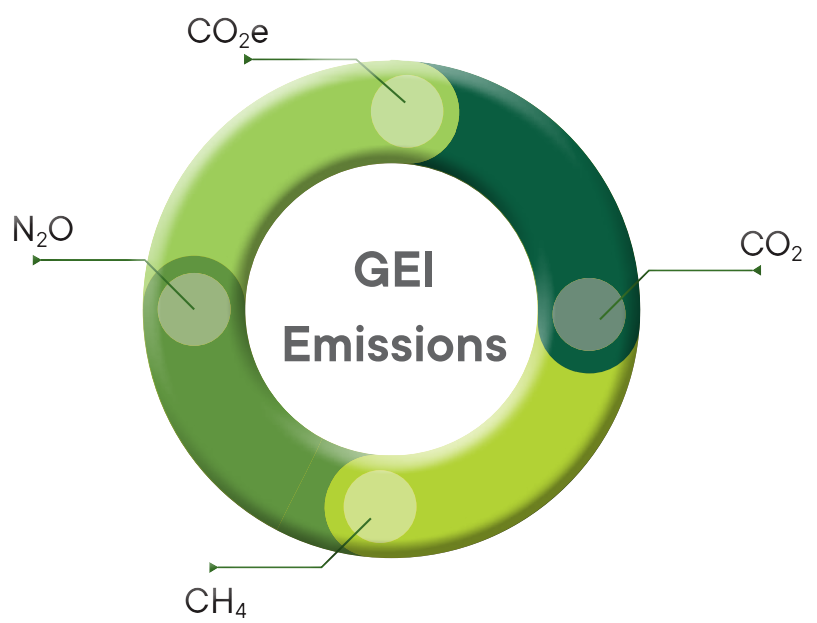


\*Above is a breakdown of the greenhouse gas (GHG) emissions we generate directly (Scope 1) and indirectly (Scope 2) through activities within the operational control boundaries.

“We are working tirelessly to create a more resilient business that is in harmony with the planet”.

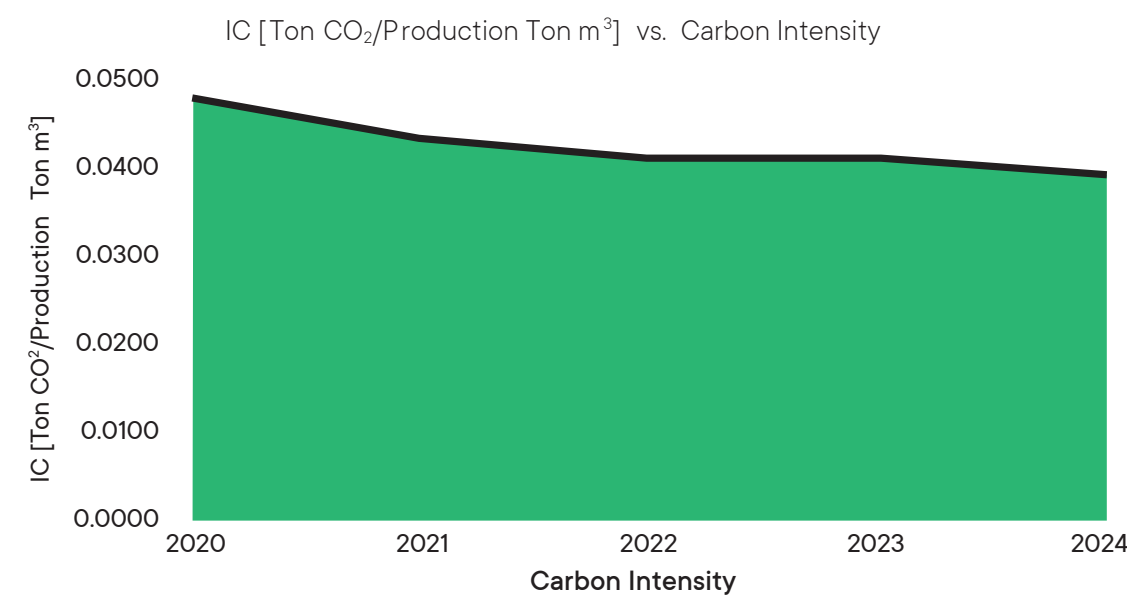
# GEI Emissions

These emissions, expressed in tonnes of carbon dioxide equivalent (CO<sub>2</sub>e), include carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), and nitrous oxide (N<sub>2</sub>O) from Scopes 1 and 2.



This analysis is a milestone in our journey towards sustainability. By reducing our GHG emissions, we are contributing to climate action and the Sustainable Development Goals. We will continue to adopt innovative measures to reduce our carbon footprint and create a healthier planet for future generations.

## Carbon intensity



The carbon intensity indicator serves as a compass guiding our path towards decarbonisation. By quantifying our emissions per unit of production, we can accurately identify the areas where we need to concentrate our efforts to optimize energy use and reduce our carbon footprint.

“We are contributing to climate action and the Sustainable Development Goals”.

0.0509  
IC [Ton CO<sub>2</sub>/Production Ton m<sup>3</sup>]  
Year 2019

0.0408  
IC [Ton CO<sub>2</sub>/Production Ton m<sup>3</sup>]  
Year 2024

# Renewable energy

(ESRS E1 & E5)

## Photovoltaic solar projects

AKRON continues to advance its commitment to sustainability by generating renewable energy within its operations, with an installation at the Lagos de Moreno Production Plant (PLDM) and two installations at AKRON Service Stations. Thanks to the photovoltaic solar systems installed in 2023, a significant reduction in CO<sub>2</sub> emissions is achieved year after year, reinforcing the transition towards a cleaner and more efficient energy mix.

### Solar project at PLDM

Capacity for 0.5 MW  
Annual generation 774,700 kWh  
57% Energy savings  
340 Tonnes annually CO<sub>2</sub> avoided

57%  
energy savings

## Service stations

The implementation of solar panels in our outlets helps reduce Scope 2 emissions derived from electricity consumption:

	8 de Julio Service station	Castro del Río Service station
Annual generation	→ 56,459 kWh per year	→ 30.484 kWh per year
Energy savings	→ 99%	→ 73%
Tonnes CO <sub>2</sub> avoided	→ 25 tonnes per year	→ 13 tonnes per year



# Transition energy additives

(ESRS E1 & E5)

At AKRON, we develop solutions that drive more efficient and environmentally responsible mobility. Through our transition energy additives, we contribute to mitigating the environmental impact associated with the consumption of traditional fuels.

## Innovation for cleaner combustion

AKRONTECH® is an exclusive additive for AKRON GASOLINERAS®, formulated to improve fuel performance and reduce its environmental impact. Thanks to their advanced technology, they offer benefits that translate into more efficient fuel consumption and reduced engine wear, positioning AKRONTECH® as an innovative alternative in the enhanced fuels market.

**-40%**  
in the hydrocarbons  
emitted by vehicles

Commitment to Sustainable Mobility



Contributing to improved air quality and strengthening sustainable mobility initiatives.

“At AKRON, we develop solutions”.

In partnership with HOREB ENERGY, we have developed AKRON GREENROAD®, an additive designed to reduce pollutant emissions.

**-50%**  
particulate emissions

Up to 50% fewer particulate emissions, promoting a cleaner combustion process.



Up to 10% improvement in fuel efficiency, optimising fuel utilisation.

## Each user contributes to:

A reduction of approximately 342 kg of CO<sub>2</sub> per year  
Based on an annual consumption of 1,920 litres of gasoline

This individual action represents a significant step towards a more sustainable future, reflecting AKRON’s commitment to energy efficiency and environmental protection.

\*The estimation is based on official energy savings parameters published by SENER and CONUEE, the supplier’s fuel savings specifications, calorific potential factors, and may vary depending on driving habits and operating conditions.

# Electromobility

(ESRS E1 & E5)



The continuous pursuit of innovation and commitment to sustainability in our business is a core aspiration for our group and for AKRON. This electromobility project marks the first step towards venturing into new renewable energy businesses, building innovative and sustainable alternatives to enhance energy efficiency and advance the decarbonisation process in our country.

**The energy transition is imminent for all energy companies,** and electromobility is one of the primary alternatives to drive renewable energy-based efficiency. AKRON EV is our initiative to venture into electromobility, allowing us to begin offering our customers a sustainable energy alternative through a 100% innovative and technological experience.

AKRON EV is our commitment to venturing into electromobility, enabling us to begin offering our customers a sustainable energy alternative backed by a 100% innovative and technological experience.



## AKRON EV offers charging services for electric vehicle users with the following benefits:

**The fastest charging hub throughout the ZMG**

The only charging point that provides the fastest charging: up to 19 kW in AC Greater availability of connectors: 8 at a single site.

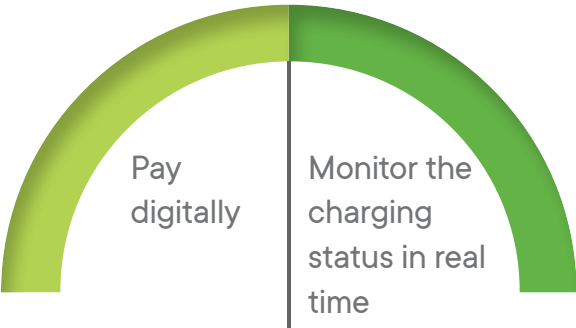
**8**  
connectors in  
one place

**Unique charging speed selection scheme**

Users can choose how quickly they want to charge their car and how much they wish to spend, including an option for a cost-free power level. This flexibility for users to select the power they want and determine what they are willing to pay is unique, unmatched by any other charging point nationally or internationally.

**choose**  
1.- Loading speed  
2.- Loading cost

It enables customers to charge their car in a friendly, rapid, and completely reliable way, while also allowing them to:



**Through our operations in 2024, we have managed to mitigate 128 tons of CO<sub>2</sub> equivalent (tCO<sub>2</sub>eq) that would have been generated by internal combustion vehicles.**

This substantial reduction in emissions not only contributes to the decarbonisation of our region but also has a direct positive impact on public health by reducing local pollution. From this year onwards, we will begin to expand the availability of new charging points in the metropolitan area of Guadalajara (ZMG) to continue promoting electromobility.

# AKRON Savings

(ESRS E2)

AKRON Savings is a collaborative methodology strategically developed in conjunction with our clients. Its central objective is to optimize the use of technological innovations, advanced tools, technical knowledge, and operational capabilities to provide **specific solutions tailored to the precise needs** identified in their industrial processes.



“**Specific solutions tailored to the precise needs**”.

## Main objectives:



## Strengthening the value chain

AKRON strengthens the value chain by developing projects aimed at delivering direct functional improvements in the strategic areas of our commercial partners. This approach fosters solid and sustainable relationships, positioning AKRON as an innovative and key partner in the sector.

## Operational and environmental impact

**Lubrication-related tasks and activities typically account for between 50% and 70% of the primary causes of downtime in lubricated industrial equipment.** This downtime significantly increases energy consumption, negatively affecting efficiency and resulting in a higher carbon footprint (greenhouse gas emissions) within the production chain.

Most failures in lubricated equipment are **directly related to contamination, incorrect selection, or improper handling of lubricants.** This leads to a considerable reduction in the lifespan of mechanical components, thereby negatively impacting productivity and operational efficiency.



“**Strong and sustainable relationships**”.



# AKRON Savings

(ESRS E2)

## Critical success factors

The most frequent causes of failure in lubricated equipment are:

Lubricant contamination

Incorrect lubricant selection

Improper lubricant handling

These factors affect energy consumption, decrease operational efficiency, and increase the carbon footprint.

## Notable cases from 2024

This period featured successful projects involving technological upgrades with clearly measurable economic benefits in machinery, demonstrating the effectiveness and profitability of the AKRON Savings methodology.

Application	Savings generated (MXN)	
Diesel Units	\$	6,451,569
Industrial Oils	\$	15,718,461
Greases	\$	513,290
Others	\$	97,947
<b>Total</b>	<b>\$</b>	<b>22,781,267</b>

## Accumulated results

Through the AKRON Savings methodology, quantifiable accumulated benefits have been identified, reaching a total of \$90,781,267 MXN to date (2019–2024). It's important to note that benefits gained after each year of implementation are not directly counted within the initial project but continue to provide constant and sustained economic value for our clients.

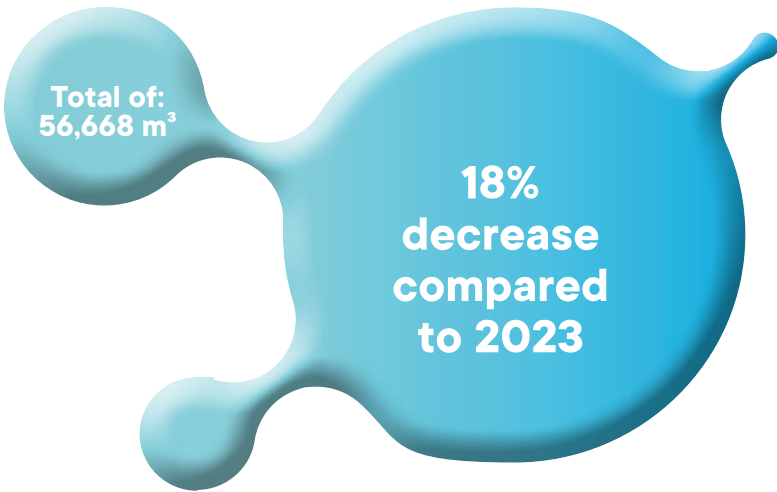
Year	Identified Cases	Savings Generated (MXN)
2019	14	\$ 68,000,000
2020	9	
2021	9	
2022	15	
2023	2	
2024	24	\$ 22,781,267
Total		\$ 90,781,267

“Accumulated quantifiable benefits”.



# Water

(ESRS E3)



At AKRON, we recognise that water is a vital resource and an essential common good for life and the development of communities. We are aware of the significant impact our water consumption and discharges can have on the environment and in the regions where we operate, which is why we are committed to managing this resource responsibly and sustainably.

Every drop counts. For this reason, we implement practices that minimise consumption and improve water efficiency across all our operations, from production to final disposal. We continuously monitor our water use and maintain strict control over our wastewater discharges, ensuring industrial wastewater is treated in our own plants and reused for irrigation purposes. In this way, we close the water cycle, reduce industrial effluents, and contribute to the conservation of this essential resource.

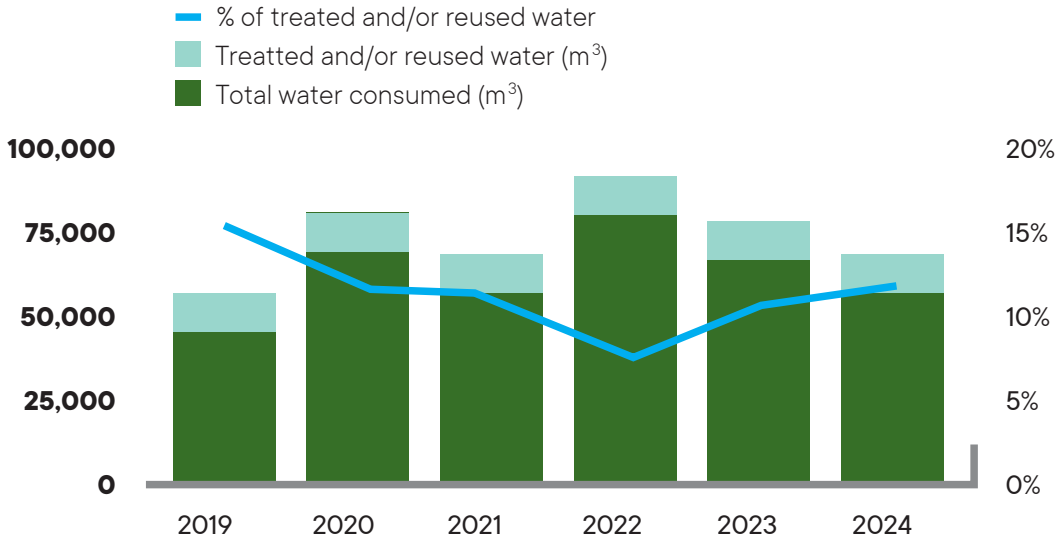
Aware of global challenges related to water scarcity, we adopt additional measures in higher-risk areas, guided by the Aqueduct Global Water Risk Atlas and data from Mexico’s National Water Commission (CONAGUA). This strengthens our commitment to responsible production and consumption, prioritising actions that generate a positive impact on communities and the environment.

## Water management system

Efficient water management is a priority for AKRON, and over the years we have implemented measures to optimise the consumption of this essential resource, promoting responsible practices and fostering a culture of environmental care across all our operations.

In 2024, we achieved a significant reduction in water consumption compared to the previous year, recording measurable progress:

## Water consumption 2024

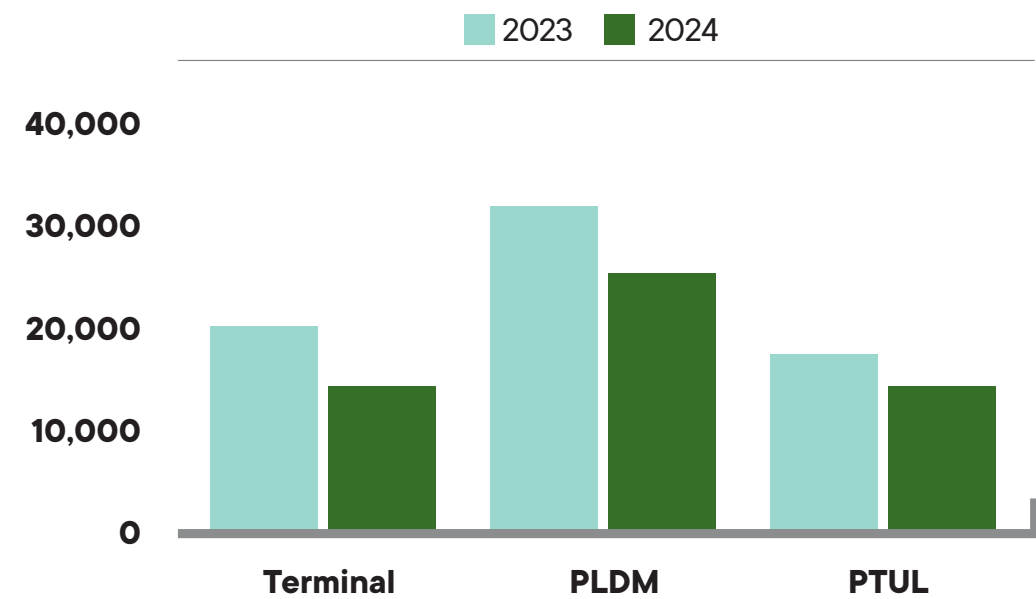


This progress is the result of improvements in operational processes, maintenance of hydraulic systems, internal awareness campaigns, and the adoption of more efficient technologies in our plants.

# Water consumption by sites

At AKRON, measuring the impact of our operations is essential for identifying opportunities for improvement. Therefore, as part of our Environmental Management System, we implemented a comprehensive evaluation of water consumption, analyzing sites with the highest demand. Thanks to this process, we gathered valuable data and, in 2024, achieved a significant reduction in water consumption.

## Water consumption by site 2023–2024



## Strategies for reducing water consumption

As part of our commitment to efficient resource use, we have implemented various strategies to optimise water consumption in our operations. These initiatives have allowed us to reduce waste and improve resource management, ensuring a more responsible and sustainable water use.

### The main actions implemented include:

**Leak detection and repair protocol:** Minimising water loss and ensuring efficient water use.

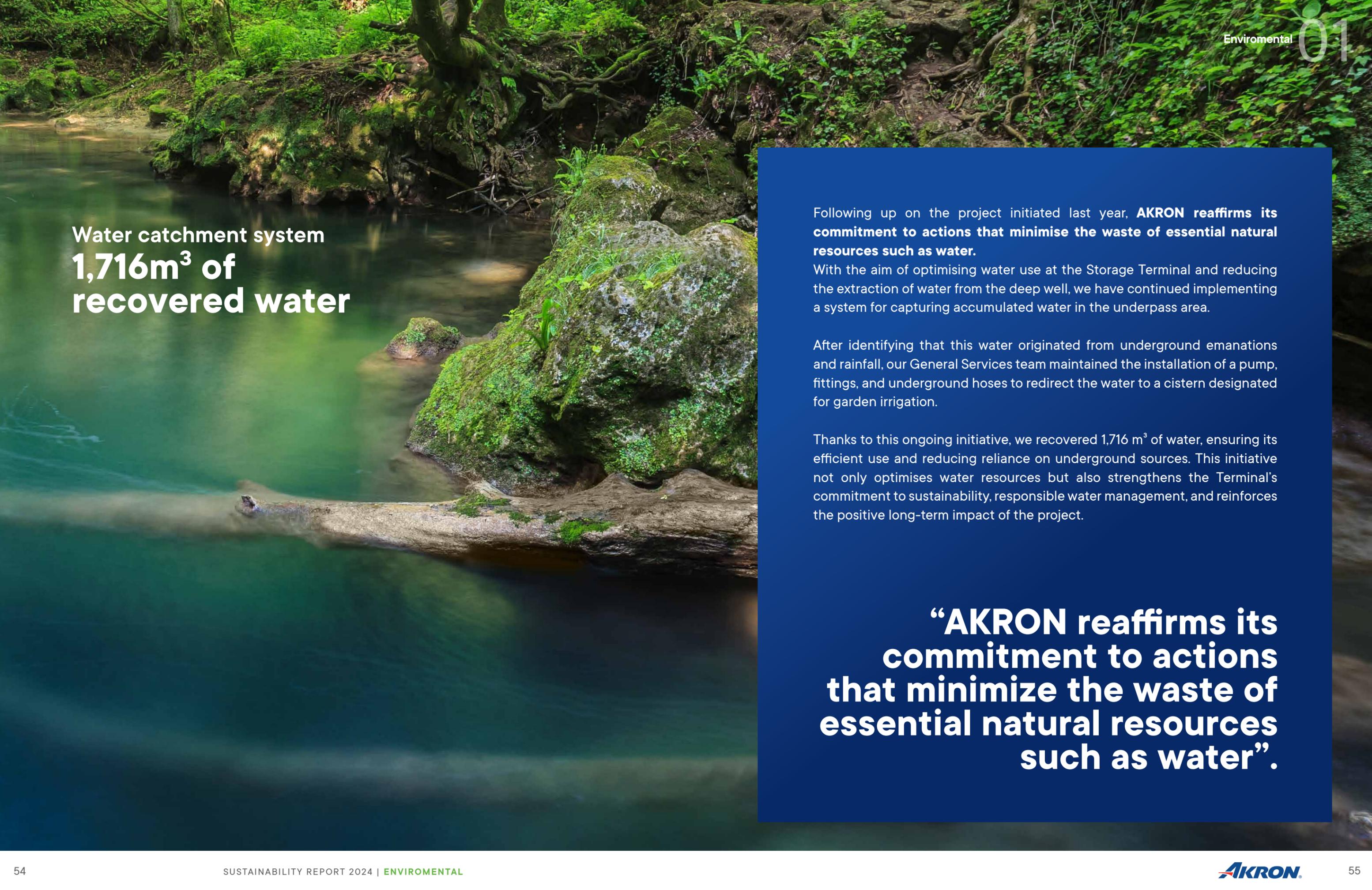
**Optimisation of steam supply:** Implementing stricter controls to reduce unnecessary consumption.

**More efficient washing practices:** Adopting methodologies that optimise water use without compromising facility cleanliness and safety.

**Modernisation of sanitary systems:** Incorporating low-consumption fixtures that significantly reduce water usage.

**Improved fire network testing:** Replacing actual detector activations with electronic signal tests, reserving physical tests exclusively for mandatory drills.





Water catchment system  
**1,716m<sup>3</sup> of  
recovered water**

Following up on the project initiated last year, **AKRON reaffirms its commitment to actions that minimise the waste of essential natural resources such as water.**

With the aim of optimising water use at the Storage Terminal and reducing the extraction of water from the deep well, we have continued implementing a system for capturing accumulated water in the underpass area.

After identifying that this water originated from underground emanations and rainfall, our General Services team maintained the installation of a pump, fittings, and underground hoses to redirect the water to a cistern designated for garden irrigation.

Thanks to this ongoing initiative, we recovered 1,716 m<sup>3</sup> of water, ensuring its efficient use and reducing reliance on underground sources. This initiative not only optimises water resources but also strengthens the Terminal's commitment to sustainability, responsible water management, and reinforces the positive long-term impact of the project.

**“AKRON reaffirms its  
commitment to actions  
that minimize the waste of  
essential natural resources  
such as water”.**

# Earth ambassadors

(ESRS E4 & E5)

This project represents a cultural bridge and a commitment to **the sustainable development of communities**. Through this initiative, we provide access to our resources and corporate infrastructure, strengthening environmental and social resilience in **San Martín Tilcajete, Santa Catarina Minas, and Atzompa, in the state of Oaxaca**.

Over the past year, significant progress has been made in ecosystem restoration and conservation:

- Forest survival**  
To enhance restoration, we implemented the asexual propagation of copal plants, replacing affected specimens.
- Environmental monitoring and management**  
Monthly assessments were conducted to monitor plantation survival, plan strategic interventions, and mitigate environmental risks.
- Pest prevention and control**  
Constant monitoring was established to detect and eliminate the copal borer, complemented by phytosanitary pruning to prevent its spread.
- Water and soil risk management**  
Issues related to rainwater erosion and gully formation were identified, and corrective measures and replanting strategies have been designed for implementation in 2025. Additionally, supplementary irrigation was applied to reduce water stress on the plantation.
- Fire prevention**  
Firebreaks were rehabilitated and maintained to minimise fire risk, complemented by weed control measures.

## Future improvements

Plans include the application of herbicides and soil stabilisers to prolong weed control, pruning lower branches to enhance wood quality and reduce fire risks, and planting chickpeas in firebreaks to enrich soil quality.

As part of the ecological restoration strategy, a method to evaluate plantation vigour has been implemented, highlighting the importance of adapting the micro-forest to seasonal variations and promoting an approach based on climate resilience and long-term sustainability.



# Waste

(ESRS E2)

We maintain our **commitment to environmental sustainability**, especially regarding waste management. We recognise our responsibility towards the environment and have adopted rigorous measures to minimise the generation of hazardous waste.

To achieve this, we maintain updated contingency plans to respond efficiently to any incident, ensuring hazardous materials are safely contained, thus preventing negative impacts on surrounding ecosystems and communities.

We are proactively building connections within the impact ecosystem to promote **collaborative projects that enable us to convert waste into valuable resources and implement circular economy mechanisms**.

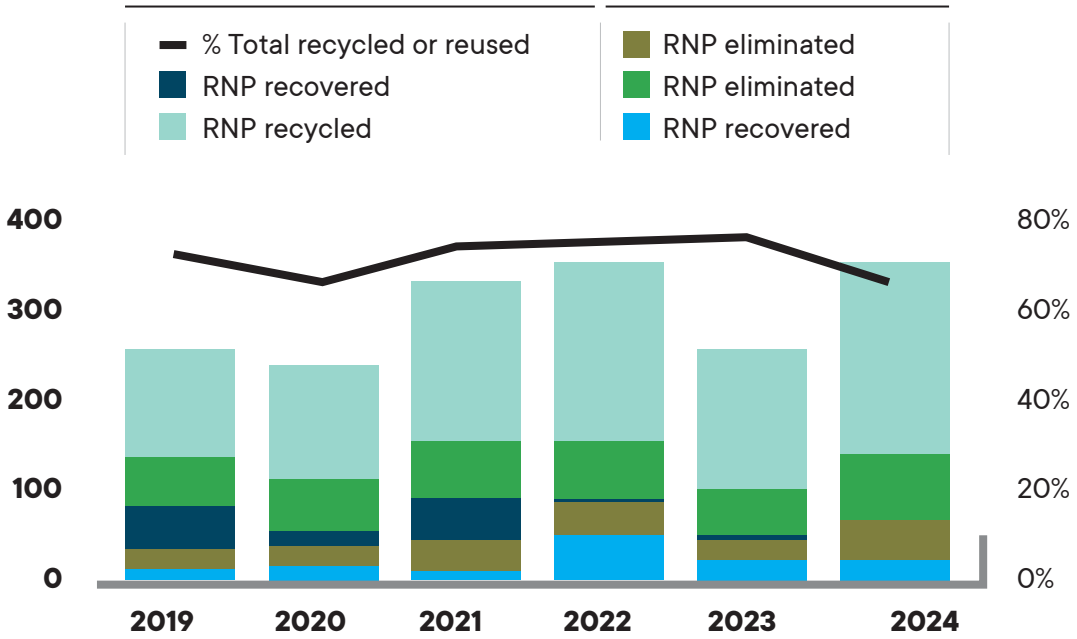
As part of our integrated waste management programmes, AKRON continuously innovates to **increase recycling and reuse rates** for non-hazardous waste.

Our goal is to achieve at least 60% waste recovery and recycling within our production processes, extending these practices to our distribution and service units.

Additionally, we aim to go beyond waste reduction by establishing strategic partnerships with key environmental stakeholders. Through these collaborations, **we promote circular economy** as a pathway to transform waste into resources, strengthening our sustainability model.

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

## Waste management, 2024



“Commitment to environmental sustainability”.

# Management of urban solid waste at plant and storage facilities

At AKRON, we approach waste management as a key component, **focusing on the proper disposal, recovery, and recycling of materials to minimise our environmental impact.**



“We promote circular economy”.

In 2024, we managed a total of 345 tonnes of waste, representing an increase compared to the previous year due to operational growth.

## Used oil recycling

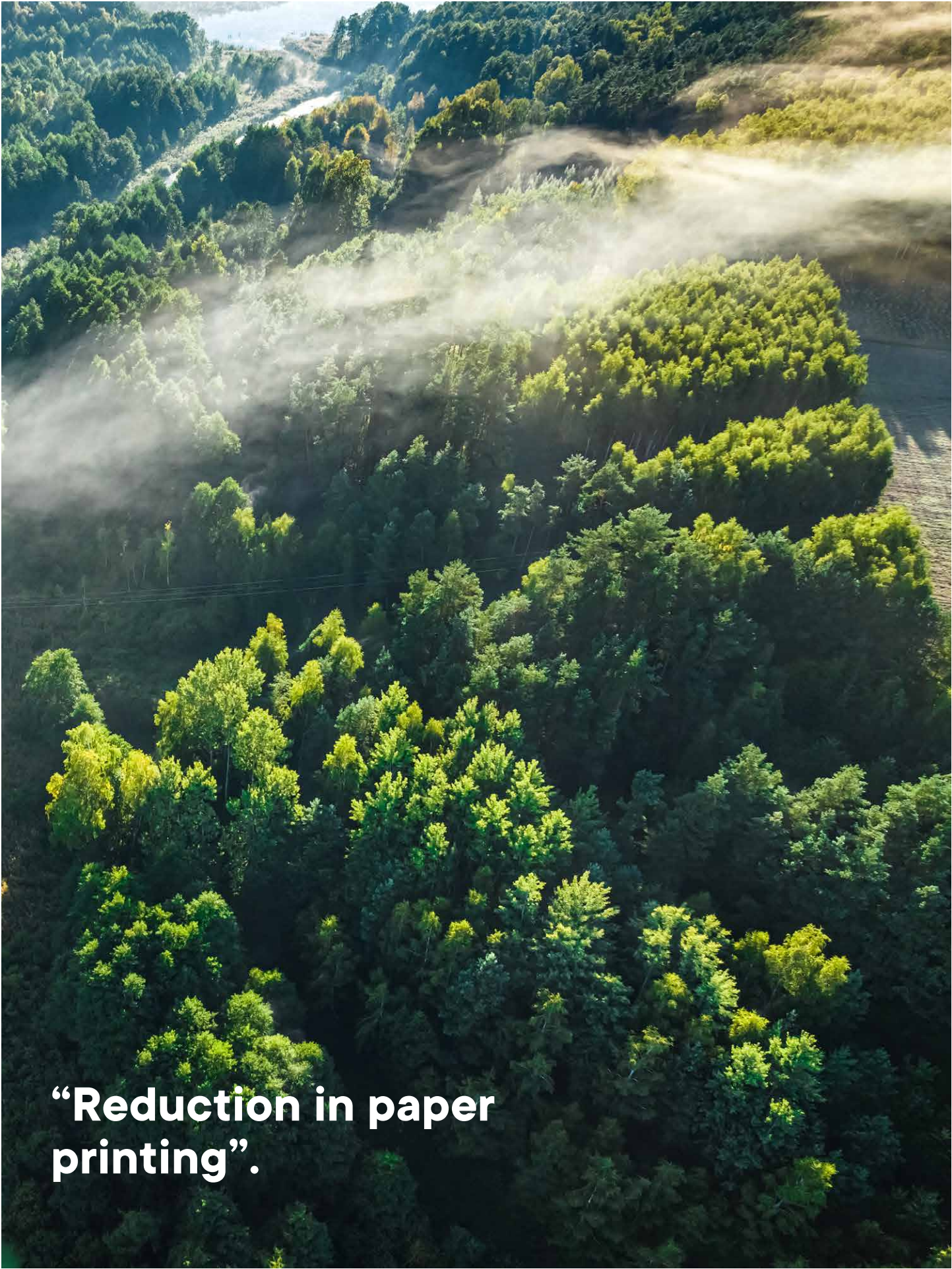
Aligned with our aspirations, this year we strengthened our used oil recycling project. Implemented at our storage terminal, this initiative **promotes responsible practices for hazardous waste management**, encouraging its reuse in the production of alternative fuels.

To execute this project, we established a strategic partnership with a specialised company authorised to handle these materials.

Thanks to this ongoing collaboration, **we successfully recycled 400 litres of oil**, reducing hazardous waste and promoting its reuse. This action reinforces AKRON’s environmental commitment and demonstrates the power of strategic alliances to achieve a positive and lasting impact.



“We successfully recycled 400 litres of oil”.



“Reduction in paper printing”.

As part of our broader waste reduction strategy, **AKRON has implemented actions to minimise paper use** and strengthen our contribution to environmental preservation.

Following an initial process mapping, we identified that 95% of the forms used in industrial safety and environmental protection could be digitised.

Based on this diagnosis, **we developed a form digitisation project with the goal of reducing paper printing by 98%**, optimising document management in a more efficient and sustainable way. These forms are now completed on-site using mobile devices and stored on digital platforms, eliminating the need for physical copies.

This initiative has led to a **monthly savings of 100 printed pages**, while also optimising archive space and improving operational efficiency. Furthermore, it reinforces our storage terminal’s environmental commitment by reducing the impact associated with paper consumption.

At the corporate level, we are implementing additional strategies to significantly reduce paper usage across our operations. One of the key initiatives is the development of mobile applications to **digitise processes, eliminating the need for printed documentation** and streamlining workflows.

In addition, we continue to explore and adopt new technologies and practices that allow us to further reduce our dependence on paper throughout all operational and administrative areas.

- Minimize paper use
- Saved 100 prints per month
- Format digitization project
- Reduce paper printing by 98%

100  
monthly impressions  
saved

98%  
reduce paper printing

## Environmental impact management strategies in production plants and distribution centres

At AKRON, we develop sustainability actions across our entire value chain. That is why, **within our production plants and distribution centres, we implement initiatives aimed at reducing waste generation and promoting environmental stewardship.** Below are some of the activities carried out at different production plants and distribution centres:



“Initiatives aimed at reducing waste generation and promoting environmental stewardship”.

## CEDIS Cancún

Through a programme called **Reciclatón**, **plastic and cardboard waste is properly managed.** These materials are separated and sent for recycling twice a week. To track the amount of material recycled, all waste is weighed using a scale. This initiative has fostered greater environmental awareness and led to a reduction in the volume of waste sent to landfill from the Cancún Distribution Centre.

## CEDIS Ensenada & CEDIS Tijuana

A timely action was implemented to ensure the proper handling and accumulation of hazardous waste in both Ensenada and Tijuana. A specialised service provider was contracted to collect the waste and supplied appropriate containers for storing the damaged products, which had been pre-sorted by category. Once collected, the waste was logged into the system for proper tracking. This process **ensured complete and compliant disposal of hazardous materials and significantly improved waste management efficiency.**

## Tultitlán production plant

Following the identification of improvement areas affecting the proper disposal and recovery of waste, several actions were implemented. These included **restricting access to the waste area, installing proper signage, and adjusting the collection frequency** from biweekly to weekly. Additionally, a diagnostic assessment was carried out to identify training needs related to waste separation.

As a result, **the amount of urban solid waste sent to landfill was reduced**, the recovery of recyclable materials increased, and overall waste management efficiency improved.

## Lagos de Moreno production plant

**A new waste classification model was introduced on the production lines**, transitioning from primary to secondary separation to better distinguish between recoverable and non-recoverable waste. This helped avoid the mixing of solids contaminated with oil. The waste management plan was updated, specific containers were installed, visually impactful labels were designed, and staff received training.

Furthermore, **regular monitoring** is now conducted to ensure proper classification, leading to a reduction in the generation of hazardous waste and associated disposal costs.



# 02 Social

## Introduction

At AKRON, we firmly believe that true business success is deeply connected to the well-being of the people within our community. In 2024, we took a further step in our mission to be agents of positive change by carrying out transformative projects that directly impact the diverse communities in which we operate.

As every year, we place our employees and their families at the heart of everything we do. Through initiatives designed to promote a balanced life and support their personal and professional development, we ensure that each of our team members has the conditions to thrive and reach their full potential. For us, their well-being is the foundation of our shared success.



# Alignment with 2030 Agenda



**SDG 3 | Goal 3.8**  
Implementation of programmes such as Vida en Balance, Crecemos tu mundo, and Cuidando, focused on physical, emotional, financial, and social well-being.



**SDG 4 | Goals 4.1– 4.7**  
Implementation of personal and educational development programmes through training, scholarships, and academic support for employees and their families.



**SDG 8 | Goals 8.3, 8.5, 8.8**  
Upholding fair labour conditions, including salary adjustments and promotions. Promotion of a values-driven community and corporate culture



**SDG 9 | Goal 9.2**  
We empower our employees through digital inclusion and access to technological tools.



**SDG 10 | Goal 10.3**  
Implementation of personal and professional development programmes, as well as scholarship opportunities. Includes awareness campaigns under the Crecemos tu Mundo initiative.

## 02 Social



“True business success is deeply connected to the well-being of the people who make up our community”.



# Demographic indicators

(ESRS S1)



Having demographic data on workforce composition is essential for strategic decision-making at AKRON. This information **enables more effective talent management, promotes professional development, and strengthens both organisational climate and workplace culture.** It also helps identify opportunities to foster a more equitable, innovative, and sustainable culture, aligned with the company’s values and goals.

At AKRON, we are taking the first steps toward a more structured approach to diversity and inclusion management, with a particular focus on generational diversity. Understanding the age composition of our workforce, allows us to identify opportunities to improve intergenerational integration, encourage peer learning, and build an organisational culture where all generations contribute their unique value.

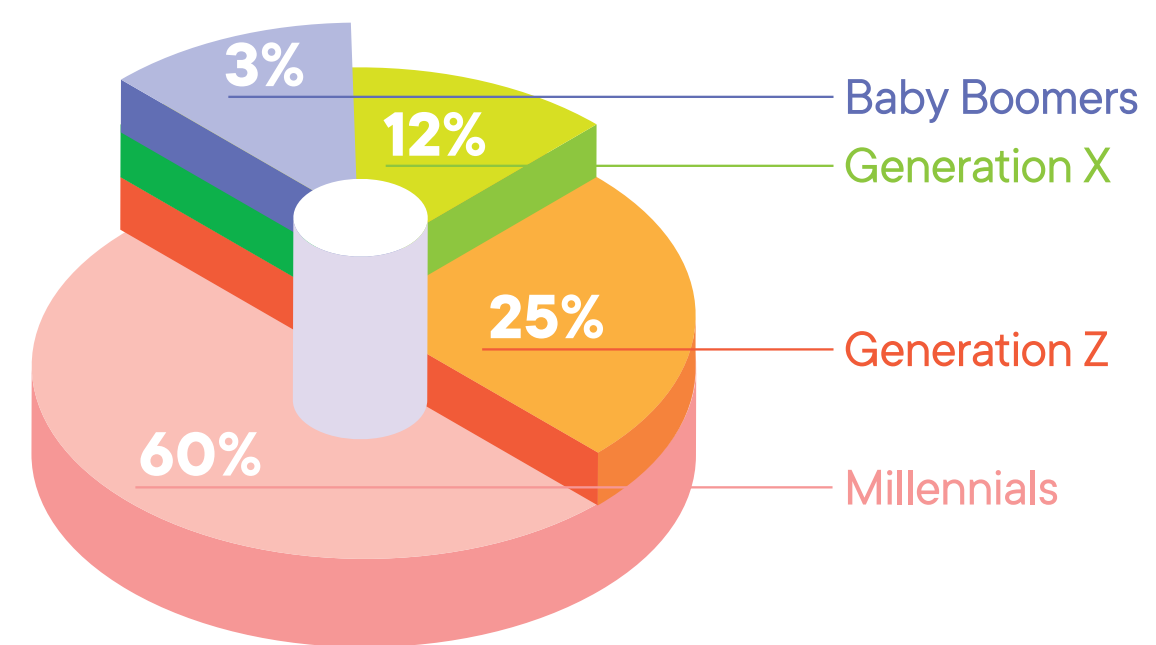
## Percentage of women and men



**“Encourage peer learning, and build an organisational culture where all generations contribute their unique value”.**

# Generational diversity in the company

**Generational diversity is a key factor** for sustainability and business growth in today’s environment. Having teams made up of individuals from different age groups allows us to harness a wide range of experiences, knowledge, and perspectives—fostering innovation, collaboration, and organisational resilience.



The chart above provides an overview of our generational diversity, with the goal of better understanding our demographic structure and laying the foundation for future **strategies that promote an inclusive and equitable work environment for all ages.**



Demographic indicators



# Vida en Balance programme

(ESRS S1)

At AKRON, we understand that **the well-being of our employees is a key factor in the sustainability and growth of our organisation**. That’s why each year we implement Vida en Balance, a strategic initiative designed to enhance the quality of life of our team, promote a healthy work-life balance, and boost workplace performance.

This programme directly contributes **to strengthening our organisational culture**, improving the work environment, and generating positive impacts on both productivity and employee engagement.



## Programme objectives:

- Reduce emotional burnout by promoting healthy and resilient work environments.
- Strengthen a sense of belonging and well-being, increasing motivation and organisational commitment.
- Encourage work-life balance to increase employee satisfaction and talent retention.
- Promote healthy habits that prevent illness and support overall well-being.
- Improve focus and efficiency, optimising operational productivity.
- Reduce stress and support mental health, fostering more balanced and effective teams.

The annual design of the Vida en Balance programme is based on a **thorough analysis of key indicators such as turnover, absenteeism, and productivity**. **This is complemented by workplace climate surveys, interviews, and focus groups**. This **data-driven approach** enables us to identify areas for improvement, define strategic actions, and ensure the programme truly responds to the real needs of our employees.



A healthy work environment is essential



Effective program implementation



Workplace climate surveys

We also have a **dedicated internal communication strategy** to maximise participation and impact, along with an allocated budget that ensures **effective implementation of the programme across all our locations**.

Through Vida en Balance, we reaffirm our commitment to the **holistic well-being of our team**, recognising that **a healthy work environment is essential** to achieving our business goals and creating long-term value for all our stakeholders.

# Health and well-being week

As part of our commitment to holistic wellness, we held the Health and Well-being Week across all locations, offering activities focused on promoting physical, mental, emotional, and financial health. These sessions created valuable **spaces for learning and self-care**, tailored to support our employees’ overall well-being.

## Topics covered in wellness talks:

- |   |                            |
|---|----------------------------|
| 1 Workplace Stress and Burnout Syndrome                     | 5 Financial Health         |
| 2 “Broken Herds”: Overcoming Addiction from Prison          | 6 Depression and Self-Care |
| 3 Conscious Eating  | 7 Childhood Wounds         |
| 4 Emotional Wi-Fi: How Positive Actions Connect Our Neurons | 8 Sleep Hygiene            |

“Actions that reinforce physical well-being and strengthen the bonds between teams”.



## Physical activities

As part of the Life in Balance programme, in 2024 we hosted several physical activities aimed at encouraging sports and healthy interaction among colleagues. **These initiatives strengthened physical wellness and reinforced team bonds.** Key activities included: Andares Race – Held at Plaza Andares in Guadalajara with 35 participants, including employees and their families. Seminario Race – Conducted at the Seminario de Guadalajara with 30 participants. Football Tournament–

A total of 50 employees formed 4 teams and competed, promoting teamwork and active lifestyles. These actions reinforce our commitment to building a culture of well-being, collaboration, and shared success across the organisation.

In total, **approximately 290 employees participated** in the various sessions, highlighting strong engagement across our teams.

## Physical activations carried out in different locations



# Betterfly plataform

As part of our Vida en Balance programme, we partnered with Betterfly to provide our employees and their families with a digital platform offering personalised benefits while also encouraging social engagement. The platform's main goal is **to promote healthy habits that enhance overall well-being by providing key tools for improved health and quality of life.**

## Highlighted benefits of the platform:



Additionally, by using the platform's features, employees earn BetterCoins, which they can exchange for donations to various social causes—turning personal wellness into collective impact.

Currently, **580 active employees are benefiting from the platform.** To encourage its continued use, we organise a variety of activations throughout the year, including:

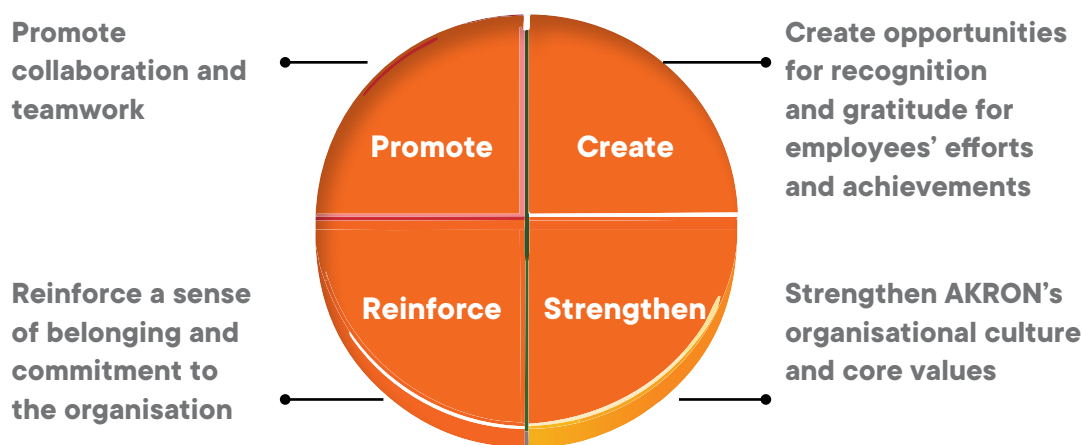


These initiatives have strengthened the impact of Betterfly across the organisation, **promoting a healthier and more socially conscious lifestyle.**

# Institutional events: strengthening belonging

At AKRON, we believe that the success of our organisation lies in our people. That's why we actively promote spaces for connection and collaboration that strengthen our organisational culture, reinforce a sense of belonging, and recognise the dedication of our employees.

## Objectives of our Institutional events:



## Year-End event: bringing the organisation together

Each year, we celebrate our traditional Year-End event, a special opportunity to unite employees from all locations and recognise the collective effort that drives AKRON forward.

### Celebration and recognition spaces:

A moment to highlight the dedication and accomplishments of teams throughout the year.

### Participation from all locations:

The event includes employees from our production plants, distribution centres (CEDIS), corporate offices, and other sites, encouraging a stronger organisational bond.

### Team-building activities:

Games, interactive activities, and moments of togetherness that build connections across teams.

These events not only celebrate what we've achieved but also strengthen an organisational culture rooted in respect, collaboration, and shared purpose.

# Training and development

(ESRS S1)

At AKRON, we recognise that continuous training is key to the professional development of our employees and to strengthening overall organisational performance.

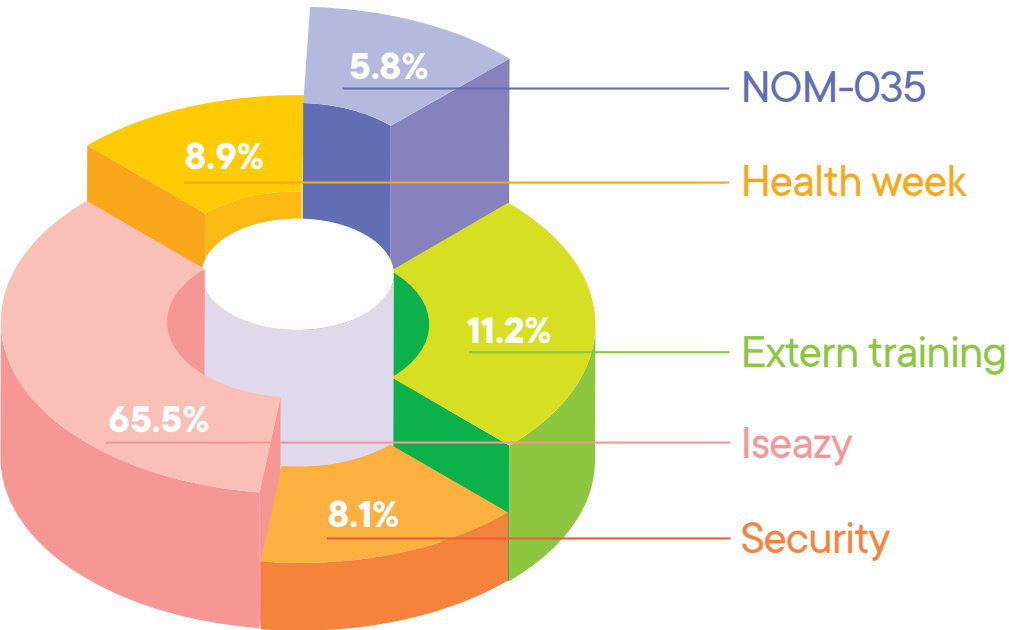


This represents an average of approximately 12 training hours per person.



Social

Training sessions cover a variety of key topics, including the use of the Iseazy platform, the implementation of **NOM-035 (focused on psychosocial risk prevention)**, occupational safety, well-being initiatives during Health and Wellness Week, as well as external training programmes and language classes.



These actions reflect our commitment to **the growth of internal talent, fostering the development of technical skills, transversal competencies, and strategic knowledge** that contribute to the achievement of our corporate objectives and the improvement of our sustainability performance.

# Professional scholarship programme

Promoting academic and professional growth

As part of our undertaking to employee development, we have implemented the “**professional scholarships by percentage for undergraduate and master’s degrees**” programme—an initiative designed to reduce academic dropout caused by financial constraints, while simultaneously strengthening talent within the organisation.

To assess the impact of this initiative, we apply the **Theory of Change**, a framework that allows us to establish hypothetical assumptions and analyse them through specific indicators. These indicators are gathered via personalised forms completed by the participants, allowing us to measure the programme’s effectiveness and its contribution to their professional growth.

The programme **is open to employees in any position** who wish to continue their professional education. Through an open call, interested individuals can apply for support, which is subject to a socioeconomic evaluation and a review of how relevant their degree or postgraduate study is to their development within AKRON.

Once the scholarship is approved, tuition payments are managed according to a pre-established agreement. Additionally, as part of the programme, family involvement is encouraged through the monthly attendance of a family member at digital conferences on specialised topics.



The scholarships exclusively cover tuition fees and are granted as a determined percentage, adjusted to the academic model of the degree programme (quarterly or semester-based).

In 2024, 31 employees are currently pursuing undergraduate and master’s degrees under this scheme—representing a meaningful opportunity to strengthen their skills and access better career opportunities within the organisation.



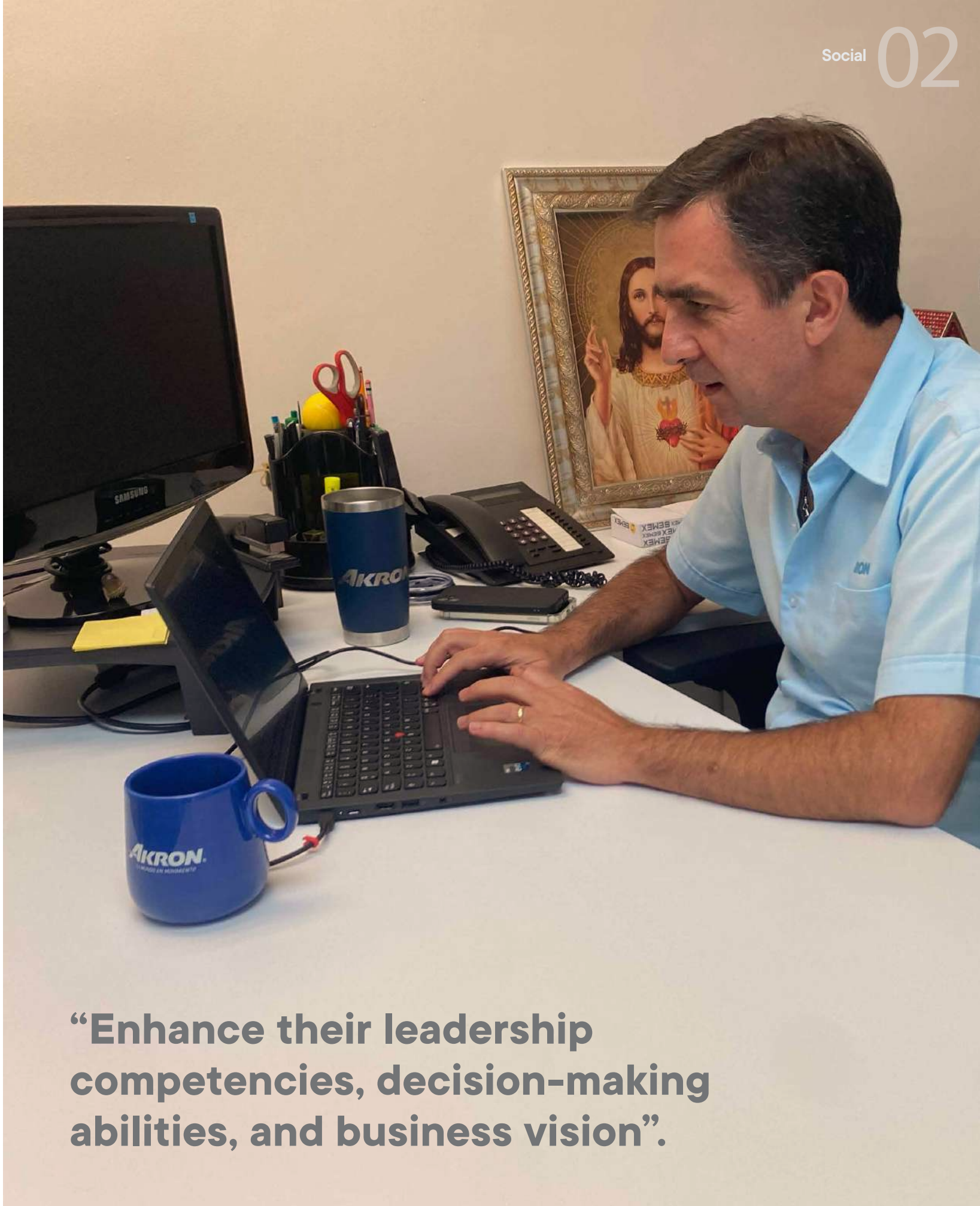
# Leadership development

Strengthening strategic management

At AKRON, we recognise that strengthening leadership capabilities is essential to consolidating efficient organisational management aligned with our strategic goals. To support this, we implemented the **Senior Management Programme, aimed at directors who have previously been assessed** using the Hogan methodology. The objective is to **enhance their leadership competencies, decision-making abilities, and business vision—empowering them to lead with greater impact and alignment across the organisation.**

## Programme objectives

- 1 Develop strategic leadership skills at the executive level.
- 2 Strengthen decision-making aligned with organisational goals and vision.
- 3 Consolidate business management competencies and high-performance team leadership.
- 4 Promote a corporate culture focused on innovation, efficiency, and sustainable growth.



“Enhance their leadership competencies, decision-making abilities, and business vision”.

# Improving the organizational climate through more empathetic, communicative, and results-oriented leaders.



## Programme approach

The programme was designed based on the individual results obtained through Hogan assessments, **allowing for a personalised development plan tailored to each leader’s strengths and areas for improvement.** Through specialised sessions, strategic workshops, and tailored coaching, **participants strengthen their leadership capacity and strategic vision.**



Through this programme, **AKRON is investing in the continuous development of its leadership team, recognising that strong leadership is essential for meeting future challenges and generating a positive impact across the entire organisation.**

# Safety, health, and well-being

(ESRS S1)

At AKRON, the development and well-being of our team are top priorities. With this in mind, **we have implemented various training initiatives aimed at strengthening workplace safety, promoting a healthy work environment, and ensuring compliance with current regulations on psychosocial risk prevention.**

During the reporting period, training sessions were delivered across three key areas:

## Security / training courses

Number of training sessions	33
Number of training hours	33 hours

## NOM-35

Number of training sessions	7
Number of training hours	21 hours

## Health week

Number of training sessions	8
Number of training hours	8 hours

## Online course on parenting

At AKRON, **we place high value on childhood care and development.** That's why we support our employees—mothers and fathers alike—through an online parenting course designed **to strengthen their skills in raising healthy, well-supported children.**

Delivered via the platform of a foundation specialised in early childhood care, the course is structured as a learning diploma composed of several chapters, allowing participants to deepen their understanding of positive and conscious parenting.

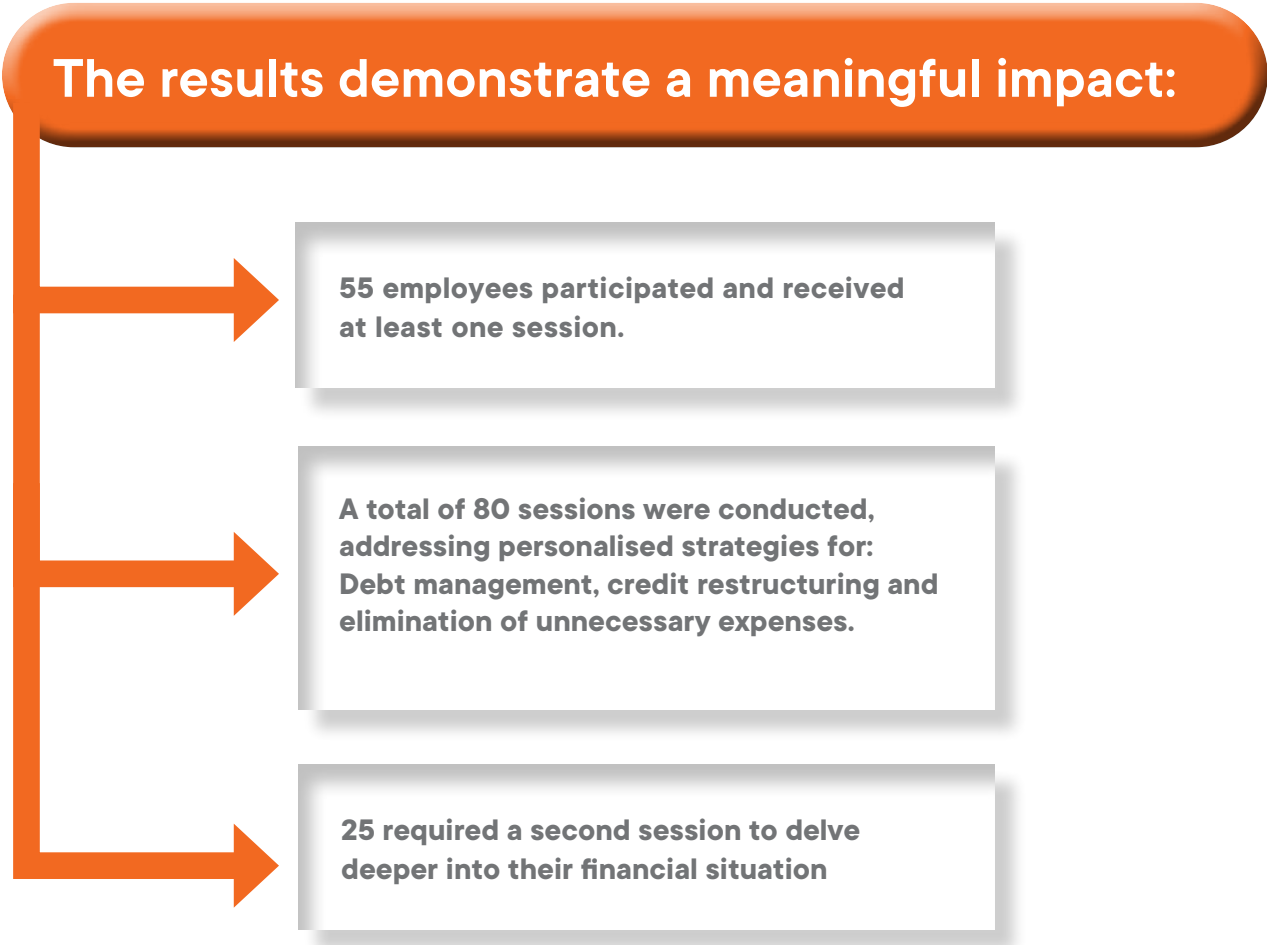
## Personal finance consulting: financial empowerment for AKRON employees

At AKRON, **we recognize that sound personal financial management is key to improving the quality of life of our employees.** Therefore, we made the decision to fund personalized consultations in personal finance, with the aim of providing tools that allow them to better manage their income, reduce debt, and optimize their resources.

Through interviews with participants, **we identified that many employees were facing financial management challenges, which led to stress and limited economic stability.** In response, we launched an open call where employees voluntarily signed up to receive specialised guidance. Individual sessions were then scheduled with a financial expert hired externally through our Social Investment department.



Follow-up interviews confirmed high satisfaction among participants regarding the quality and usefulness of the advice provided. **The consultations helped many reorganise their personal finances and feel more in control of their financial future.**



“Our commitment is to provide practical tools that enable them to make more conscious and sustainable financial decisions over the long term”.

Implementing NOM-035

## Psychosocial well-being:

At AKRON, the well-being of our employees is a top priority. That’s why we implement the **NOM-035 survey, with the goal of identifying and preventing psychosocial risk factors in the workplace**—ensuring a healthy work environment and promoting a positive organisational culture.

### What issues does NOM-035 address?

<p><b>Identification of psychosocial risks</b></p> <p>Detects situations like job stress, work overload, lack of control over tasks, and adverse working conditions.</p>	<p><b>Burnout and fatigue prevention</b></p> <p>Enables the design of strategies to reduce exhaustion and improve quality of work life.</p>	<p><b>Enhancing the organizational work environment</b></p> <p>Assesses satisfaction levels, communication, and leadership to encourage healthier workplace relationships.</p>
<p><b>Reduced absenteeism and staff turnover</b></p> <p>A healthier environment lowers employee attrition and strengthens commitment.</p>	<p><b>Increased productivity</b></p> <p>Motivated, well-balanced employees contribute to better performance and outcomes.</p>	<p><b>Identification of improvement opportunities</b></p> <p>Provides valuable insights for strengthening organisational culture and well-being strategies.</p>



# NOM-035 Implementation process

## 01 Internal communication strategy

A phased communication plan was designed to ensure the participation of all employees.

A kick-off session was held with directors to raise awareness about the importance of the survey, highlighting their key role as agents of change.

Periodic updates were shared to keep teams informed and motivated throughout the process.

## 02 Evaluated dimensions

Work Environment .

Activity-Related Factors.

Work Time Organisation.

Leadership and Workplace Relationships.

Organisational Environment.

## 03 Key results

Participation of 91% of collaborators.

Overall score: 81

Out of 781 employees invited, 711 completed the survey.

A solid work environment, with areas for improvement.

## “Initiatives focused on the psychosocial well-being of employees”.

To share key findings, the overall results were first presented to directors and then broken down by area to identify specific improvement actions.

Based on the survey results, follow-up activities were implemented, focusing on employee psychosocial well-being, including educational talks on the following topics:

1

Job stability.

2

Managing anxiety: Overcoming the fear of asking and seeking help.

3

Work-life balance: aligning professional goals with family well-being.

4

Techniques to prevent occupational burnout.

5

The virtue of being a woman: A space for reflection and empowerment.



# Psychological, grief support, and family counselling programme

(ESRS S1)

Aware of the importance of our employees’ emotional well-being, AKRON implemented the **Psychological, Grief Support, and Family Counselling Programme**, designed to provide immediate intervention in urgent personal situations that may affect emotional stability and job performance.

## Objective

To reduce the emotional strain caused by urgent family-related issues by offering a safe space for professional guidance and support. Through both virtual and in-person sessions, employees have access to:



The support process begins when the employee contacts the social worker assigned to their region. The case is then referred to the **social investment department**, which assigns an appropriate specialist. The specialist follows the case and determines whether **three to four sessions** are required to address the immediate emotional need. If necessary, external support is recommended for ongoing care.

To evaluate the effectiveness of the program, satisfaction surveys are applied at the end of the process. In the most recent period, the programme has provided support in:

16 Cases

48 Sessions

## Positive outcomes achieved:

Addressing issues such as family losses, health problems, marital crises and family conflicts, health problems, marital crises and family conflicts, achieving:



This specialised psychological support has made it possible to address sensitive issues with empathy, **contributing to the emotional stability of our team** and fostering a healthier, more productive work environment.

# Cultural transformation

(ESRS S1)

At AKRON, we understand that a strong cultural transformation is key to achieving our medium- and long-term strategic objectives. Managing change goes beyond adjusting strategy, operations, or organisational structure—it also requires transforming the way we work and how our employees take ownership of their responsibilities.

Aligning all areas of the business with our aspiration and guiding principles is **essential to maximising the benefits of this transformation**. It ensures **consistency between the company’s vision, internal processes, and organisational culture**, driving sustained progress toward a more efficient, collaborative, and results-oriented workplace.

## Our objective

To strengthen AKRON’s organisational culture by **promoting a strong sense of belonging and commitment** among employees, while encouraging open, two-way communication channels throughout the company.



AKRON TV,  
a key tool.

+ More than 350 employees participated in the broadcasts



Throughout the year, we produced five editions of AKRON TV, a key internal communications tool that helps **keep employees informed and engaged**. These broadcasts **covered strategic topics and general interest subjects, including:**

Reorganisation of cross-functional areas

AKRON Te Reconoce, a space to highlight individual and team achievements

Functionality of the Ethics Line

Launch of AKRON EV, our first electric vehicle charging station

International business culture and labour relations

## Impact

Content was distributed via screens in plants, CEDIS, corporate offices, and livestreaming (our most widely used channel).

Recordings were made available on the Intranet for on-demand access at any time.



# Employee partnerships and benefits

As part of our commitment **to enhancing the financial and personal well-being** of our employees, **AKRON has established partnerships with companies across various sectors, creating added value** and strengthening our position as an attractive employer.

## Sectors included:

**GASTRONOMY / EDUCATION / HEALTH & BEAUTY / FITNESS & WELLNESS / SERVICES**

These benefits were communicated internally through digital screens, announcements, and the Intranet, ensuring all employees could easily access and take advantage of the offers.

# Recognising talent: Most Valuable Player (MVP)

The MVP program recognizes those employees who, **beyond their day-to-day duties, contribute beyond their day-to-day functions, add significant value and contribute to the achievement of key results.**

## 2024 Highlights

Their performance, results-driven mindset, and execution capabilities stood out. The winners were celebrated across internal communication channels and featured in a special edition of AKRON TV: “AKRON Te Reconoce”. 9 employees were recognised for their contributions to high-impact projects.

## Strengthening a global business vision

Throughout 2024, visits were carried out at various Distribution Centres (CEDIS) with the aim of fostering greater engagement across the entire value chain and consolidating a global perspective of the business. This collaboration enhances operational efficiency and reinforces a strong sense of belonging across all departments.

# Urban garden

(ESRS S1, E4 y E5)

Social

02

## Promoting sustainability and well-being

AKRON, in its commitment to advancing sustainable actions and fostering a culture of environmental participation among employees, conducted an evaluation for the creation of an organic garden adjacent to **Lake No. 3 at the Central Storage facility**. To ensure the success of the project, the support of an agronomist was requested, who identified the most suitable crops based on local conditions and the season. Once the recommendations were received, **seeds were acquired, and volunteers from the staff were invited to participate in the planting of various vegetables.**

“They strengthen the integration of the team”.



All activities were planned in advance, ensuring a structured and efficient process. **This initiative promotes employee well-being, encourages healthy lifestyle habits, strengthens team integration, and generates a positive environmental impact.** Thanks to employee involvement and ongoing expert guidance, the project yielded **a variety of vegetables grown entirely without chemical fertilisers or herbicides, including squash, coriander, radishes, corn, and beans.**

This action not only provided access to fresh and healthy food, but also reinforced **knowledge and awareness of sustainable farming practices** within our workplace community.

In line with these objectives, **an urban garden was implemented at the Storage Plant facilities**, with the purpose of creating green spaces that promote responsible consumption, connection with nature, and collaborative work.

### Project objectives:

Promote environmental sustainability through responsible agricultural practices.

1

Encourage conscious consumption and healthy eating habits.

2

Support employee well-being by encouraging connection with natural spaces.

3

Strengthen team integration and community spirit within the workplace.

4

# Initiative development

August 31st, 2024

A planting day was held and open to all plant employees. The activity included several key components aimed at ensuring both learning and engagement:

**Specialised Training:**

A hands-on workshop was delivered in collaboration with experts from the University of Guadalajara (UdeG), focusing on planting techniques and essential care for maintaining the garden.

**Crop Selection:**

Healthy and easy-to-manage vegetables were chosen, including broccoli, lettuce, courgette, onion, garlic, and green chilli.

**Active Participation:**

Employees took part in preparing the soil, creating planting beds, and sowing the crops—strengthening collaboration and a shared sense of ownership.

**Results and impact:**

- Creation of a green space that promotes sustainability and well-being.
- Improved work environment through outdoor engagement activities.
- Reinforced sense of community and team spirit.
- Encouragement of healthy habits and responsible consumption.



**“The urban garden represents a concrete action that promotes responsible practices that have a positive impact on people and the environment.”**

# Creemos tu mundo - programme

(ESRS S1)



programa de apoyo  
**creemos**  
**tu mundo**

## Education and academic development

Spelling workshops for adults  
High school tutoring for adults  
English classes (Pacific Region – for children and adults)  
Math workshop

## Emotional, social, and financial well-being

Emotional tools for daily life workshop  
Preventive digital literacy training  
Youth integration centres  
Early intervention workshops  
Personal and family financial counselling

## Health and physical activity

Taekwondo classes  
Functional fitness for women  
Functional fitness for men

## Creative development

Drawing workshop for children

**The development of our employees and their families is of utmost importance to AKRON.** That is why, through the “Creemos tu Mundo” programme, we strengthen physical, emotional, financial, personal, academic, and cultural well-being—while also enhancing overall quality of life through a variety of workshops and counselling sessions.

**“With more than 1,000 different actions implemented, we were able to offer 3,100 support for employees and their families”.**

# Creemos tu mundo

(ESRS S1)



## Physical wellness 8%

263 people benefited from on-site physical conditioning, taekwondo classes, zumba classes, early stimulation classes for children, healthy eating and drinking workshops, dental care or comprehensive care for adolescents.



## Emotional wellness 9%

271 people benefited from emotional wellness activities for women or psychological sessions.



## Financial well-being 7%

221 people benefited from workshops on financial education.



## Cultural and recreational development 35%

1,087 people benefited from a campaign on values, emotional tools workshops, emotional tools workshop, parent-child activities, delivery of cooking kits, contests, Christmas dinners or talks, Christmas dinners or Christmas talks.



## Personal and educational development 41%

1,268 people benefited from campaigns on household goods and home safety or repair and maintenance campaigns. and home security campaigns or home repair and maintenance campaigns.



“The development of employees and their families is of utmost importance to AKRON”.

# Social investment

At the heart of AKRON’s sustainability and corporate social responsibility vision lies a firm commitment to generating positive impact in the communities we engage with. In an increasingly interconnected world, the importance of building strong community ties and investing in the social fabric cannot be overstated.

In response, AKRON has taken an active role in strengthening community institutions through initiatives that reflect our dedication to collective well-being.

## Donation to DIF Lagos de Moreno: strengthening institutional infrastructure

As part of our commitment to social welfare and the support of key institutions in our community, AKRON made an in-kind donation to DIF Lagos de Moreno aimed at enhancing its operational capabilities and improving service delivery.

This donation responded to the centre’s specific needs for digital equipment and climate control in its administrative area—two essential elements for streamlining internal processes and improving the experience of the beneficiaries who rely on their services.

### The donation consisted of:



Lap tops



Printer



Air conditioning

This acquisition was arranged following an interview with the President of the DIF, during which the importance of these resources for the institution was clearly outlined.

For the planning of this type of support, we allocate an annual budget specifically for strategic social initiatives. Although we do not currently implement an internal impact measurement system, DIF Lagos de Moreno provides qualitative feedback through interviews, allowing us to identify the immediate benefits of the donation.

The use of the new equipment has reduced staff intervention time in the preparation and printing of documents, enabling more efficient management. Additionally, the installation of air conditioning units has improved the quality of the administrative area, providing greater comfort for users waiting to be served. DIF Lagos de Moreno is a key service institution for the local population, and through this donation, AKRON reaffirms its commitment to community development, supporting organisations that work every day for the well-being of our society.

# 2024 Donations



With the goal of providing access to educational, sports, arts, and wellness workshops, **100 people were supported through the maintenance of a multipurpose room and the provision of materials for the facilitation of 7 workshops.**



In collaboration with the World Tennis Association, AKRON participated in a fundraising initiative to support breast cancer treatment.



During the month of October, a percentage of the proceeds from pink antifreeze products was donated to the cause. **Thanks to AKRON's contributions, 34 individuals received access to specialised medication, making a meaningful difference in their treatment and care.**



A collaborative effort enabled support for **33 patients, providing them with medications, medical tests, and essential medical equipment, significantly improving their access to healthcare and quality of life.**

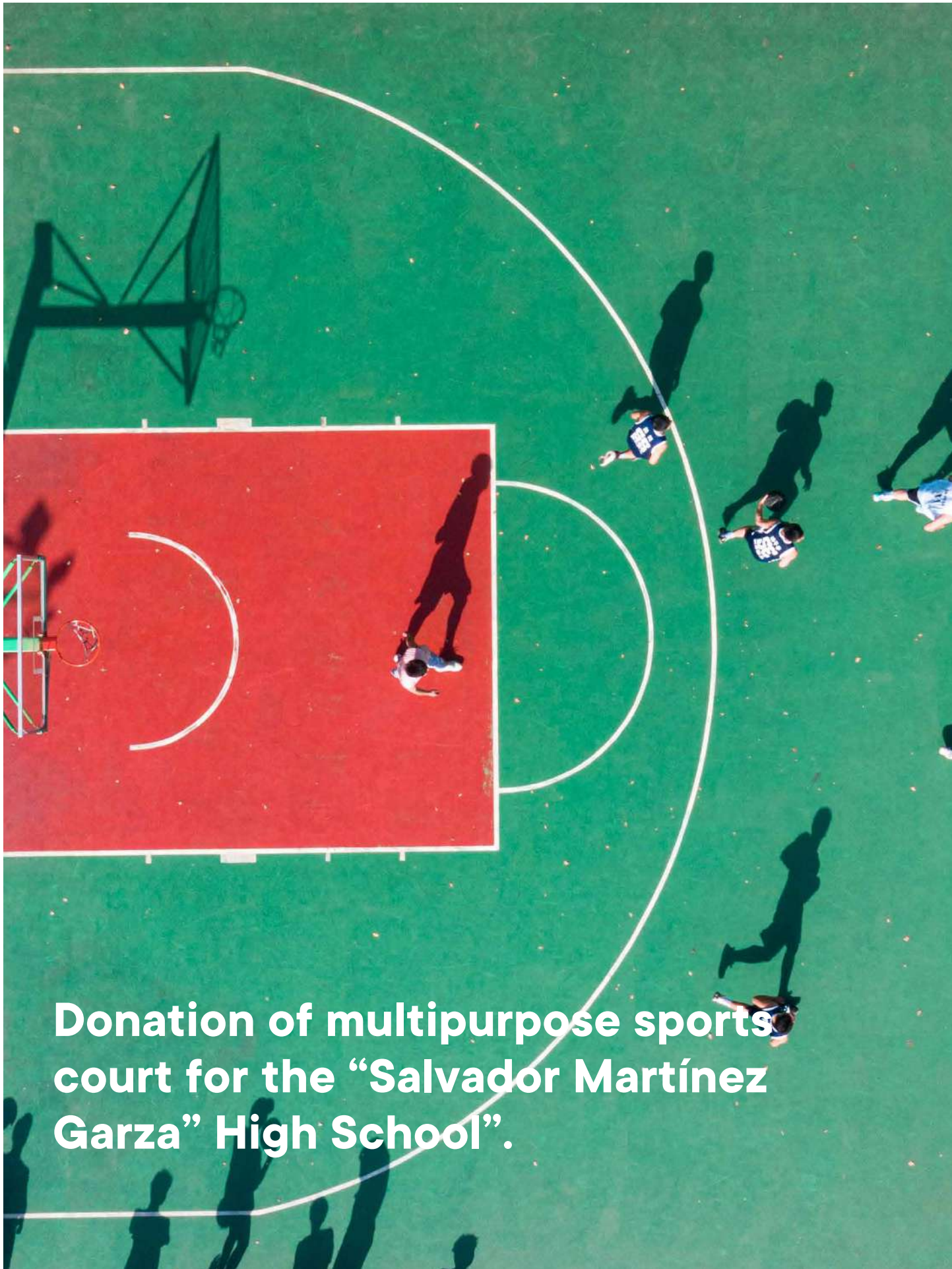


**Support was provided to the Teletón Foundation to help it achieve its fundraising goals** and continue offering vital services that benefit thousands of children across the country.



Collaboration with Fundación BBVA **to support those affected by Hurricane OTIS.** In partnership with other donors, scholarships were granted to 4,600 students. 1,587 teachers and school administrators received a laptop. 35 media classrooms were equipped.





Donation of multipurpose sports court for the “Salvador Martínez Garza” High School”.

# Social investment

(ESRS S3)

As part of our commitment to education and community well-being, we financed the construction of a multipurpose sports court at Preparatoria “**Salvador Martínez Garza**”, with the aim of providing a suitable space for sports practice and strengthening the holistic development of students.

This project responds to the need for **proper sports infrastructure**, benefiting the entire educational community, including the children of our employees who attend this institution. The donation covered everything from the **construction of the court** to the final details prior to its inauguration, ensuring optimal functionality and long-term durability.

To carry out this type of support, we allocate **an annual budget to high-impact social initiatives**. Although we do not implement an internal impact measurement system, the **educational institution** conducts interviews with beneficiaries to identify the immediate effects of the donation.

Since its opening, the court has been **frequently used for various sports activities**, helping to promote healthy habits, strengthen community ties, and enhance the overall student experience.

Through this initiative, we reaffirm our commitment to youth development and educational advancement, by supporting the creation of spaces that promote well-being and comprehensive student growth.

# Corporate volunteering at sports events

(ESRS S1 & S3)

## Impact and social commitment

As part of our social responsibility efforts and corporate volunteering programme, AKRON encourages the participation of employees in recreational and sports activities aimed at children in special situations.

## Collaborative events included:

GDL OPEN AKRON WTA 500 / MÉRIDA OPEN AKRON WTA 250



### Results: Guadalajara

14 child participants  
2 representatives from Dr. Sonrisas  
7 parents

### Results: Mérida

12 child participants  
12 AKRON volunteers

## Providing logistical support and accompaniment to children with cancer, in partnership with the association Dr. Sonrisas

The goal of this initiative was to facilitate the attendance of children at tennis matches organised by the WTA, offering them a meaningful experience beyond the hospital environment. To achieve this, we managed transport logistics, coordinated with participating institutions, and integrated our employees as volunteers in various activities throughout the events.

The impact of this initiative was assessed through verbal testimonials from both partner organisations and volunteers, who emphasised the importance of these experiences for the emotional well-being of the children and their families. The active participation of our employees in these activities reinforces our culture of solidarity, generating a positive impact both in the community and within AKRON.

Through these actions, we reaffirm our commitment to inclusion, child well-being, and corporate volunteering, promoting enriching experiences that strengthen our connection with society.



# Community engagement



This year, we successfully developed 19 community engagement projects across the regions where we operate. These initiatives were created by staff from our Distribution Centres (CEDIS) and evaluated by each of the participating collaborators, reflecting their commitment to social and environmental responsibility.

## Cancún

### Beach Clean-Up in Cancún (ESRS E3 & S3)

To combat the growing pollution on the beaches of Cancún, a beach clean-up initiative was launched. **Volunteers from CEDIS Cancún collected waste at Playa Delfines**, creating a cleaner and safer environment. The activity was carried out twice a year, with the support of CEDIS leadership and the Social investment team. The goal was to raise environmental awareness and strengthen AKRON’s social responsibility values.

### Elt’s Better to Give Than to Receive (ESRS S1)

To support families of hospitalised patients in Cancún, an initiative was proposed **to donate lunch kits (including water, sandwiches, and cookies)**. This project aimed to strengthen ties with the local community and show solidarity with those facing difficult moments, inspired by the values of empathy and compassion, with the goal of creating a positive social impact

### Recycling centre (ESRS E2 & E5)

With the aim of promoting recycling and environmental care, the creation of **a recycling centre was proposed at CEDIS Cancún**. The project involved the installation of waste separation containers and the organisation of monthly recycling drives, with the participation of CEDIS employees and neighbouring warehouses. The initiative aimed to raise environmental

awareness, comply with local regulations, and secure the renewal of operating permits. Proceeds generated from the recycling efforts would be donated to charitable organisations, reinforcing the company’s commitment to social responsibility.

## Villahermosa

### Wall Painting – “Tomás Díaz Bartlet” primary school (ESRS S3)

The deteriorated wall of the Dr. Tomás Díaz Bartlet Primary School in Villahermosa prompted a support initiative by Mexicana de Lubricantes. Due to the lack of resources and support from the Ministry of Public Education (SEP), the company committed **to renovating the facility, improving its appearance for the benefit of the 450 students and the surrounding community**. A team of 20 CEDIS employees carried out the altruistic work using supplies such as paint, thinner, and tools provided by AKRON, as well as hydration beverages and company-branded T-shirts. The activity had a positive impact on the community, conveying a message of solidarity and cooperation. The improvement of the school brought joy and satisfaction to students, parents, and staff, strengthening the company’s image as a humanitarian and collaborative organisation.

## Iztacalco

### Rehabilitation of the “Poesía Mexicana” sports center (ESRS S3)

The rehabilitation of the sports facility in Colonia Poesía Mexicana, Ecatepec, emerged as an initiative aligned with the company’s guiding principle: **“Generator of well-being for its people and the community.”** The deterioration of the facility had turned it into a gathering spot for illicit activities, prompting the decision **to rehabilitate the Futbol 7 pitch and the chain-link fence**. Residents of the neighbourhood, together with the neighbourhood committee (COPACI) and the project leader, participated in the rehabilitation efforts, which included the purchase of materials such as chain-link fencing and paint, as well as hydration drinks for volunteers. The rehabilitation **benefited young people and families** in the area, recovering a space for sports and healthy recreation. The initiative had a positive impact on the community, which expressed its gratitude and hope for similar projects to be replicated in other areas of the sports complex.

### Equipping a primary school dining area (ESRS S3)

Concerned about the unsanitary conditions of the recreational area at Justo Sierra Méndez Primary School, where his children studied, a proposal was made **to construct a floor to improve the space where children had their meals**. The initiative, aimed at preventing potential health risks, involved CEDIS staff, the school principal, parents, students, and teachers. Support was requested from the Social investment department for the acquisition of materials such as sand, gravel, and cement. **The goal was to create a safer and more suitable environment for students during their break time.**

## Monterrey

### Support for Tekoa Learning Center Foundation (ESRS S3)

To assist **individuals with autism and other conditions**, a volunteer project was organized at Tekoa Learning Center. Staff from CEDIS Monterrey participated in **maintaining the facilities**, learned about Tekoa’s services, and disseminated information within their networks. Work sessions were conducted at both Tekoa branches, involving employee volunteers and financial support from the company for purchasing materials. The goal was to raise awareness and promote inclusion in society.

## Tultitlán

### Reforestation campaign and equipment donation to Sierra de Guadalupe forest firefighters (ESRS S3)

Concerned about the degradation of the Sierra de Guadalupe, staff from the CEDIS proposed supporting the volunteer forest firefighting group “Grupo Xolotl Coacalco.” The initiative involved donating equipment and educational materials, as well as providing logistical and financial support for their quarterly activities. Members of both the CEDIS and Grupo Xolotl participated, benefiting the populations of Ecatepec, Coacalco, and Tultitlán, as well as hikers and the biodiversity of the Sierra. Support was requested from the Social investment area for the donation of totes, funding for materials, space for training, and the creation of a pollinator garden at the plant. The objective was to raise awareness about ecological volunteering and the conservation of the Sierra de Guadalupe.

# Community engagement



## La Paz

### School reforestation project (ESRS S3 & E4)

Due to the lack of adequate recreational areas and the deterioration of the environment at “Antonio Verdugo Verduzco” primary school, a reforestation project was launched. The initiative—carried out with the support of the school community, parents, and AKRON—aimed to improve the environment and promote values such as solidarity and respect. Trees were requested and collected from CONAFOR, and a follow-up plan was established with monthly monitoring during the first three months and semi-annual reviews thereafter.

The goal was to create a green and pleasant space for students, instilling the importance of environmental care and encouraging teamwork. The activity generated enthusiasm among the school community, which expressed its gratitude and the desire for similar projects to be replicated at other schools.

### Donation of equipment for physical education classes (ESRS S3)

After identifying a lack of sports equipment at “Profesor Mario Manríquez” Kindergarten in La Paz, Baja California Sur, a donation was proposed to support physical education classes. The initiative aimed **to provide 150 children at the school with tools to engage in educational activities, learn about various sports, and promote their motor development.** The donation was delivered directly at the kindergarten, encouraging early exposure to sports and helping children discover their skills and interests.

## Veracruz

### Provision of materials for a nursing home (ESRS S3)

In response to the challenging situation at the “Cogra” nursing home in Veracruz, an initiative was implemented to provide **a better quality of life for the 60 abandoned elderly residents.** The CEDIS Veracruz team, with support from the Social investment area, conducted quarterly visits to deliver food supplies, diapers, and medical materials. These actions fostered solidarity, empathy, and social commitment among employees, strengthening community ties.

### Support with painting of sports court, renovation of 5 blackboards, and purchase of balls and trophy for quarterly internal sports tournaments (ESRS S3)

Concerned about improving the study and recreation conditions for children at “Benito Juárez García” elementary school in Veracruz, a comprehensive improvement project was implemented. The initiative, in collaboration with the parent association, involved donating four new blackboards, rehabilitating the sports court, and organizing quarterly sports tournaments. Financial support was requested from the social investment area for the purchase of paint, balls, nets, and trophies. The activity benefited 207 students, aiming to create a suitable environment for the physical and academic development of the children, enhancing the school’s quality and promoting sports practice.

### Support with air conditioners for an elementary school (ESRS S3)

In response to the high temperatures caused by global warming, a project was implemented to donate four air conditioners to “Jesús Reyes Heróles”

and “José Vasconcelos” schools in Veracruz. The initiative aimed to improve study conditions for the 674 students of both schools, who shared facilities in two shifts. Financial support was requested from the social investment area to cover the cost of the equipment and its installation. The goal was to create a more comfortable environment for students, benefiting an average of 35 students per classroom.

## Tijuana

### Cleaning and maintenance of the Ensenada beach boardwalk (ESRS E3)

Concerned about the increasing pollution of Ensenada’s beaches, where chemical waste, trash, and sargassum were deteriorating the environment and affecting the local economy, **a cleanup and sanitation initiative was proposed for Playa Hermosa.** The CEDIS team conducted trash and sargassum collection sessions, benefiting the community, tourists, and merchants. Support was requested from the social investment area to acquire cleaning tools. The initiative aimed to promote the care of beaches, which are important for tourism, fishing, and the conservation of marine life, generating a positive impact on the community.

### Support for dog rescuers (ESRS E4)

In response to the growing problem of pet abandonment in Ensenada, a proposal was made to support the “Los Adoptables” shelter **to improve the conditions of rescued animals.** The project involved CEDIS colleagues and shelter staff, directly benefiting the animals and the community. Financial support was requested from the social investment area for the purchase of food, payment for veterinary consultations, sterilizations, installation of shade, and organization of gatherings. The goal

was to ensure the well-being of the animals, foster empathy, and prevent public health issues arising from abandonment.

### Rehabilitation of School in Ensenada (ESRS S3)

Concerned about the deficiencies at “Juan Escutia” elementary school in Ensenada, which, after 30 years of service, exhibited infrastructure and audiovisual equipment shortcomings, a support project was proposed. The initiative **aimed to enhance the learning conditions for the 504 students,** involving teachers, parents, and CEDIS colleagues. Financial support was requested from the social investment area for the purchase of materials, hiring of labor, acquisition of projectors and computers, and the rehabilitation of bathrooms and classrooms. The goal was to create optimal spaces for student development, benefiting both current and future generations.

### Repair of benches and floor in 2 elementary schools in Tijuana (ESRS S3)

Motivated by the desire to support the community and improve conditions in local schools, a project was undertaken **to acquire benches and repair cracked floors** in the dining areas of “Martín Bautista Muñoz” and “Manuel J. Clouthier del Rincón” elementary schools. The initiative, involving colleagues, students, and administrators, **benefited 350 students and teachers.** Support was requested from the social investment area to hire a mason and purchase materials such as cement, sand, and gravel, as well as to buy new benches. The goal was to create a more pleasant and functional space for the children, leaving a positive mark on the community and fostering the value of teamwork.

# Community engagement



**Cancún** Beach clean-up in Cancún



Eit's better to give than to receive / Recycling centre



**Monterrey** Support for Tekoa Learning Center Foundation



**Tultitlán** Reforestation campaign and equipment donation to Sierra de Guadalupe forest firefighters



**Villahermosa** Wall painting – “Tomás Díaz Bartlet” primary school



**La Paz** Donation of equipment for physical education classes



School reforestation project



**Iztacalco** Equipping a primary school dining area



Rehabilitation of the “Poesía Mexicana” sports center



**Veracruz** Support with painting of sports court  
Provision of materials for a nursing home



**Tijuana** Cleaning and maintenance of the Ensenada beach boardwalk

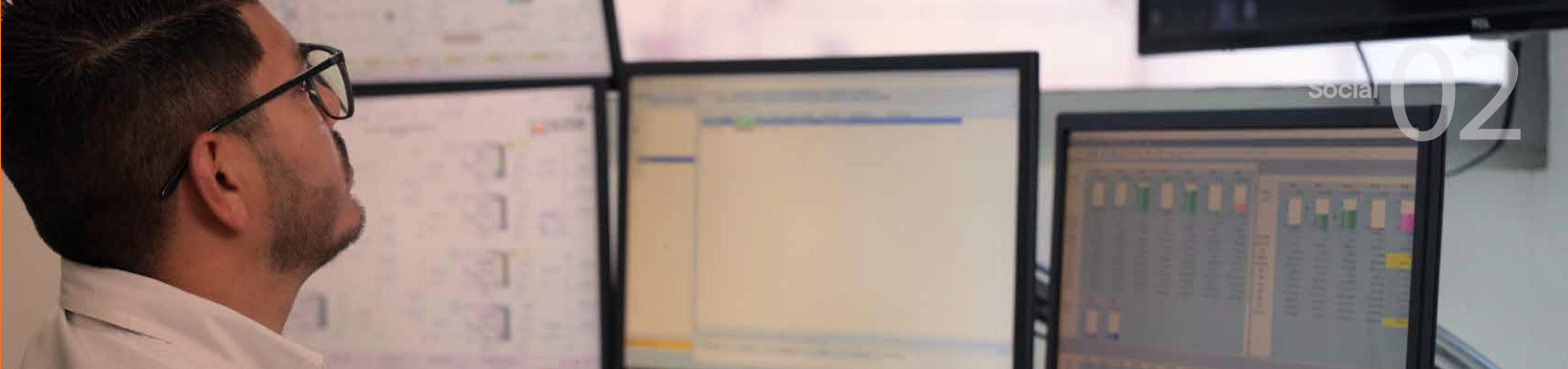


# II&T

## Innovation, Intelligence and Technology

In 2024, AKRON reinforced its commitment to digital transformation and innovation, placing people at the centre of its technological strategy.

“We believe that people are at the heart of technological innovation. If our employees are not equipped with the right technology and digital habits, there is no possibility of implementing any form of long-term transformation”.



## Salesforce: digital transformation for commercial management

(ESRS G1 & S4)

As part of our commitment to innovation and operational efficiency, we have implemented salesforce, a comprehensive platform that optimises the management of sales, customer service, marketing, and commercial operations.

This initiative has enabled us to:



In addition to strengthening our relationship with customers, this digital transformation contributes to sustainability by minimising paper use and optimising operational resources. We continue to champion technology as a key pillar for the responsible and efficient growth of our company.

# Cybersecurity at AKRON: digital protection

(ESRS G1 & S4)

In a constantly evolving digital environment, we have reinforced our cybersecurity strategies to ensure the protection of our company's information, our employees, customers, and business partners.

This action resulted from various processes **to diagnose cybersecurity risks and define mitigation strategies**. We also worked together with cybersecurity experts to strengthen our digital infrastructure.

**Digital security is a fundamental pillar** for our sustainable growth, and we will continue to evolve our strategies to build a secure and reliable environment across all our operations.

## Digital inclusion at AKRON: technology for all

(ESRS S1)

At AKRON, we believe **that technology should be accessible to everyone, which is why we have implemented initiatives for digital inclusion** that empower our employees to develop key technological skills and make the most of digital tools in their daily work.

Through **training, access to platforms, and personalised support**, we have facilitated the integration of technology into our internal processes, ensuring that every employee is equipped with the necessary knowledge to thrive in a digitalised environment.

We will continue working to create an environment where technology is an ally for all, reducing the digital divide and promoting equitable growth.

## Consolidation “LAB de ideas”

“LAB de ideas” emerged in 2022 as an initiative designed to channel the creativity and knowledge of AKRON’s employees. The company recognised that **many innovative solutions were born within its own operational areas, yet there was no mechanism in place to gather, develop, and transform these ideas into viable, cross-departmental projects.**

**With the vision of fostering a culture of open innovation,** a structured space was established where employees could propose, experiment with, and materialise ideas that would generate value for the organisation. **In its initial stages, the process began with a submission via Google Forms,** enabling employees to easily share their initiatives. Over time, the initiative evolved to include its own application, allowing each employee to record their ideas and track their status, thereby facilitating a more efficient and transparent management of the innovation process.





## “LAB de ideas” programme

“LAB de ideas” is an **internal innovation incubator** that allows employees to **propose creative solutions to the company’s strategic challenges** or needs identified in their daily activities. This initiative is **open to all positions within the organisation** and does not require approval from direct supervisors, thus promoting an accessible culture of innovation. It functions as a space for experimentation and prototyping, where ideas are evaluated by committees composed of various employees. Through this process, proposals are tested, refined, and, **if deemed viable, implemented within the company’s operations.**

This mechanism not only **drives continuous improvement within AKRON** but also **promotes the active participation** of employees in the organisation’s evolution, **giving them a key role** in transforming the business and strengthening a **culture of collaborative innovation.**

## What was the purpose behind its establishment?

The initiative **was established in response to the need to consolidate innovation as a constant and systematic process within AKRON.** In a highly competitive and ever-changing environment, **the company recognised that it needed to harness internal talent to improve processes, optimise resources, and develop new solutions aligned with its growth strategy.** Furthermore, the Ideas Lab reflects AKRON’s vision of strengthening a culture of participation and collaboration, giving a voice to its teams and motivating them to take an active part in the company’s future.

Through the ideas lab, **innovation becomes a constant and structured process,** allowing employees’ proposals to be translated into **applicable solutions that generate value** for the company and its surroundings. This initiative leverages resources already available within the organisation, **optimising their use to develop concrete improvements and achieve tangible results** without the need for significant additional investments.

## What is it looking for?

The main objective of the ideas lab is to **institutionalize innovation, ensuring that the creativity and knowledge** of employees are **transformed into applicable and scalable solutions.**

Through this initiative, we aim to:

**Drive continuous improvement in processes, products, and services.**

**Encourage experimentation and agile learning.**

**Optimise resource use through innovative solutions.**

**Strengthen the culture of leadership, teamwork, and collaboration.**

**Generate a positive impact on the company and the community through innovation.**





# Governance

## Introduction

At AKRON, we continue to advance the consolidation of our governance structure to integrate sustainability principles more effectively into our business management. In 2024, we took significant steps to align with the Corporate Sustainability Reporting Directive (CSRD), thereby strengthening our control mechanisms and accountability.

As part of this process, we implemented a dedicated organisational chart and created a department focused on sustainability, which will enable us to more efficiently manage risks and opportunities across each of the environmental, social, and governance (ESG) pillars.

These actions reinforce our commitment to transparency, corporate responsibility, and the generation of value for our stakeholders.



## Alignment with 2030 Agenda



### SDG 12 | Goal 12.6

We seek to encourage a culture of transparency, accountability, and reporting within our key areas to facilitate the adoption of sustainability-aligned practices.



### SDG 16 | Goals 16.5m 16.6 y 16.7

To have governance mechanisms in place, such as the Ethics and Transparency Committee, internal audit, and control, to promote practices of integrity.

# 03 Governance



“These actions reinforce our commitment to transparency, corporate responsibility, and the generation of value for our stakeholders”.

# Governance structure

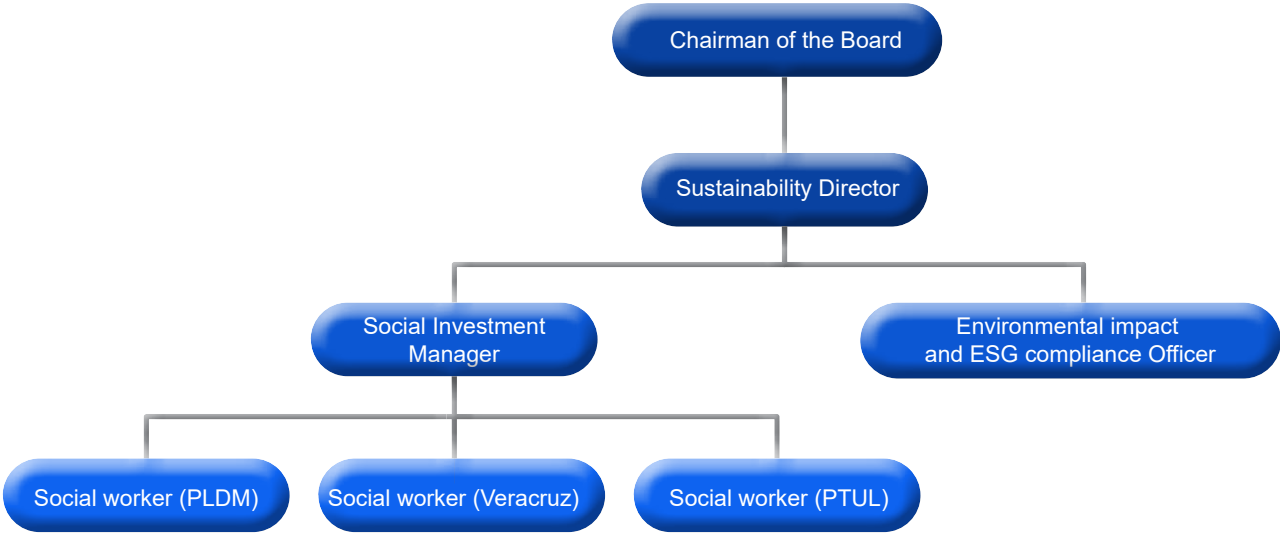
In AKRON, we strengthen transparency and responsible business conduct through the creation and implementation of bodies within our internal structure. Sustainability is a strategic pillar that guides our decisions and our commitment to responsible development.

To ensure integrated management aligned with environmental, social, and governance (ESG) principles, we have established a sustainability framework that enables effective oversight, regulatory compliance, and the generation of a positive impact on our surroundings.

The Chairman of the Board is responsible for establishing the vision and strategic direction of the company, ensuring that sustainability is a transversal pillar across all areas.

Within this framework, the Director of Sustainability leads the implementation of key initiatives, managing both environmental impacts and social investment activities.

## Governance structure



## Currently, the sustainability structure operates through two fundamental areas:

### Environmental impact and ESG regulatory compliance

The Environmental Impact and ESG Regulatory Compliance area is responsible for evaluating, mitigating, and managing the environmental impacts resulting from our operations, ensuring compliance with current regulations and alignment with national and international sustainability standards.

### Social investment

The Social Investment area is in charge of designing, implementing, and monitoring programmes aimed at generating a positive social impact. Through a team of social workers, initiatives focused on community well-being and social development are supervised and carried out.



# Governance structure

(ESRS 2)

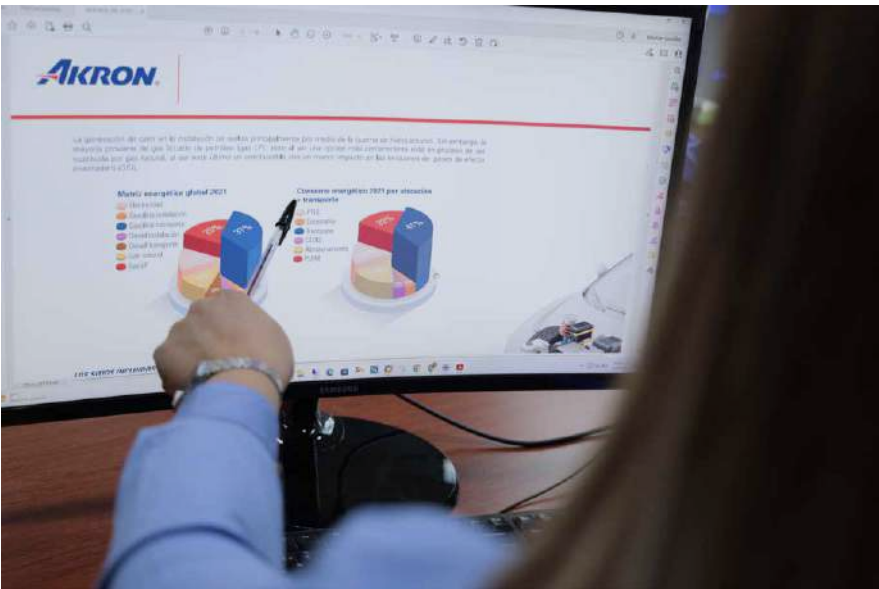


## Strengthening the structure

As part of our commitment to continuous improvement, we are currently expanding our structure by **creating a new division focused on governance**. This unit aims to strengthen transparency, accountability, and the integration of corporate ethics principles, reinforcing our alignment with regulatory frameworks and international ESG standards.

As a result of this evolution, we are consolidating a sustainable management model that integrates the environmental, social, and governance dimensions, ensuring that each of our decisions contributes to the long-term creation of value for our stakeholders.

Additionally, since 2021 we have maintained **corporate governance bylaws and established Audit, Ethics, and Remuneration Committees with a focus on risk prevention**. Moreover, in 2023 we implemented various ethics and compliance initiatives that continue to guide our business conduct and structure the processes for handling employee complaints, thereby fostering long-term positive impacts on stakeholders both within and outside AKRON.



## Ethics committee

At AKRON, we manage mechanisms to comprehensively strengthen ethics, which is why we have the Ethics Committee and the Internal Audit and Control department.

ETHICS COMMITTEE

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

AUDIT AND INTERNAL CONTROL COMMITTEE

They are responsible for creating, updating, and standardising policies and procedures for compliance within AKRON.

“Our decisions contribute to the generation of long-term value for our stakeholders”.

# Code of ethics and regulatory compliance

(ESRS 1)

Compliance is a key pillar for AKRON, as it ensures that our operations are carried out **within the applicable legal and ethical framework**. In an increasingly regulated business environment, having an effective compliance management system allows us to identify, prevent, and mitigate legal, financial, and reputational risks. That is why we have developed various mechanisms and actions to strengthen and ensure compliance in our operations.

The project “**Compliance management system**” is aligned with the corporate strategy of strengthening regulatory compliance and corporate governance, consisting of the following **stages**:

- Stage 1 Business analysis
- Stage 2 Risk Assessment
- Stage 3 Development of the compliance function
- Stage 4 Development of the compliance system
- Stage 5 Communication, dissemination, and training



Specific objectives have been defined in each stage, with targets aimed at the implementation of processes and tools to ensure proper management of regulatory and ethical risks.

As a result of a review conducted by an external company, Compliance Matrices were developed for each business unit, which identified risks in the processes. These matrices served as the basis for designing the Internal Control KPI dashboard, which will be integrated into the documentation planned for 2025. Ensuring internal and external regulatory compliance.

## The project’s main objectives are:

- 1 Ensure compliance with internal and external regulations.
- 2 Strengthening internal control.
- 3 Identifying, classifying, and managing regulatory and operational risks.
- 4 Establishing internal mechanisms for prevention, management, control, and response to risks.

# Compliance Programme

With this, the aim is to mitigate legal and regulatory risks, ensuring that the company operates in accordance with applicable regulations and avoiding sanctions or reputational damage that could affect its stability and the confidence of its stakeholders.

**The Compliance Programme** was concluded, through which risk matrices were developed for each business unit, identifying policies and procedures where vulnerabilities existed. These matrices will serve as the basis for updates and supplementary documentation managed by Internal Control in order to remedy these vulnerabilities.

**“Generation of risk matrices for each business unit”.**

## Results and perspectives

### Short term

Raising awareness in key areas, identifying the regulatory framework, stakeholders, and risks, implementing an improvement plan, as well as developing the compliance manual and procedure.

### Medium and long term

Strengthening the organisational culture in compliance, updating policies and regulations, training staff, increasing investor confidence, and enhancing the company's reputation with regulators.

Upon completion of the programme and the establishment of risk matrices, a plan will be coordinated with the business units to update and ensure compliance in order to address the identified vulnerabilities.



# Mechanisms for complaints and transparency

The Ethics Committee, composed of members from the Human Capital, Internal Audit, Legal, Communication, and Corporate Security departments, conducts an annual follow-up on complaints received through the various available channels.

## Action Plan



### Complaint Identification

Anonymous reporting via mailbox on the website “Línea ethics”.

### Complaint Categorisation

According to the following categories: suggestion, complaint, denunciation, psychosocial risk.

### Determination of Follow-Up

In this way, the area within the committee that will follow up on and resolve the complaint is determined.

The Ethics Committee, composed of members from the Human Capital, Internal Audit, Legal, Communication, and Corporate Security departments, conducts an annual followup on complaints received through the various available channels.

According to established procedures and the criticality level of each case, the complaints are classified and routed to the responsible person for attention and resolution.

Through monthly sessions, the Ethics Committee monitors the progress of each complaint to verify whether the situation has been resolved or remains open. In the latter case, a deadline for its resolution is set and the best solutions to address the identified issue are analysed.

## Institutionalization

AKRON continues to update all Policies and Procedures, with documentation KPI dashboards implemented and enhanced dissemination efforts so that employees from all business units know how to access this information through the “Tu mundo AKRON” platform.

With the implementation of “Tu mundo AKRON” to display updated documentation at the Grupo AKRON level, along with the widespread distribution of Internal Control information via corporate communications, we have achieved greater reach from the Internal Audit and Control area. This provides enhanced visibility and reflects a commitment to documentation and continuous improvement.

“We have obtained a greater scope of what is done in the audit area and internal control”.



**“Strengthening the organizational culture in compliance, updating of policies and standards, and staff training to increase investor confidence and bolster our reputation with regulators”.**

# ANNEX 1. ESR Alignment

ESRS | ALIGNED ACTIONS

## General Requirements

- » AKRON business models
- » Double materiality analysis

## ESRS 2: General Disclosures

- » Our world
- » Decalogue
- » Our commitment
- » Sustainability model
- » Double materiality analysis
- » Environmental management system

## ESRS E1: Climate

- » Energy
- » GHG emissions
- » Renewable energy
- » Electromobility
- » Transition energy edditives

## ESRS E2: Pollution.

- » AKRON Savings
- » Waste
- » Management of urban solid waste at the plant and storage
- » Used oil recycling
- » Reduction in paper printing
- » Environmental impact management strategies in production plants and distribution centres
- » Recycling centre

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- » Recycling centre

## ESRS E3: Water and Marine Resources

- » Water
- » Water consumption by site
- » Water capture system
- » Beach clean-up in Cancún
- » Cleaning and maintenance of the beach Boardwalk in Ensenada

## ESRS E4: Biodiversity and Ecosystems

- » “Embajadores de la Tierra” programme
- » Support for dog rescuers
- » Fostering sustainability and well-being
- » School reforestation

## ESRS E5: Resource Use and Circular Economy

- » Renewable energy
- » Electromobility
- » Transition energy additives
- » Reduction in paper printing
- » Recycling centre
- » Ambassadors of the earth
- » Fostering sustainability and well-being

## ESRS S1: In-House Workforce

- » “Vida en balance” programme
- » Training and development

## ESRS S1: In-House Workforce

- » Personal finance consulting: financial empowerment for AKRON employees
- » Psychosocial well-being: Implementation of NOM-035

- » Psychological, grief support, and family consultancy programme
- » Partnerships and benefits for employees
- » Talent recognition: Most Valuable Player (MVP)
- » Strengthening the global business vision
- » Fostering sustainability and well-being
- » AKRON TV
- » Cultural transformation
- » “Crecemos tu Mundo” programme
- » Corporate volunteering in sports events: Impact and social commitment

## ESRS S1: In-House Workforce

- » “It’s Better to Give than to Receive” programme
- » Salesforce: Digital transformation for commercial management
- » Digital inclusion at AKRON: Technology for all
- » Diversity and inclusion

## ESRS S3: Affected Communities

- » Air conditioning support for a primary school
- » School rehabilitation in Ensenada
- » Repair of benches and flooring in a primary school in Tijuana

## ESRS S3: Affected Communities.

- » Rehabilitation of the “Poesía Mexicana” sports center
- » Establishment of a dining hall in an elementary school
- » Support for Tekoa learning Center Foundation
- » Reforestation day and donation of equipment to Sierra de Guadalupe forest firefighters
- » School reforestation
- » Repainting of an elementary school
- » Donation of materials for physical education classes in a school

- » Provision of materials for a nursing home
- » Support with painting of the sports court, renovation of 5 blackboards, and purchase of balls and a trophy for quarterly internal sports tournaments

## ESRS S3: Affected Communities

- » Air conditioning support for a primary school
- » School rehabilitation in Ensenada
- » Repair of benches and flooring in a primary school in Tijuana

## ESRS S4: Consumers and End Users

- » Salesforce: Digital transformation for commercial management
- » Cybersecurity at AKRON: Digital protection
- » ESRS G1: Business Conduct
- » Cybersecurity at AKRON: Digital protection
- » Governance structure
- » Ethics and regulatory compliance committee
- » Whistleblowing and transparency mechanisms
- » Institutionalisation

# ANNEX 2. Applicable Standards

## Regulations and Laws Applicable to AKRON’s Operations in Mexico:

NOM-116-SCFI-2018: This Official Mexican Standard establishes specifications and test methods for lubricating oils used in gasoline and diesel engines. While primarily focused on product quality, it indirectly contributes to environmental protection by promoting the use of efficient and less polluting lubricants. General Law of Ecological Balance and Environmental Protection (LGEEPA): This foundational law sets out basic principles for environmental protection and the management of hazardous waste, including those generated in lubricant production, mining, and oil and gas extraction. Hydrocarbons Law: This legislation regulates all activities related to the exploration, extraction, transportation, and storage of hydrocarbons in Mexico, encompassing provisions on environmental protection and industrial safety. NOM-006-ASEA-2017: This standard specifies technical criteria for industrial safety, operational safety, and environmental protection concerning the design, construction, pre-commissioning, operation, maintenance, closure, and decommissioning of land-based facilities for storing petroleum products and crude oil (excluding liquefied petroleum gas). Transportation Law: This law governs the transport of hazardous materials, including hydrocarbons, and establishes necessary safety measures to prevent accidents during transit.

## Regulations and laws applicable to AKRON due to its operations in the United States:

Clean Air Act (Ley de Aire Limpio): This law establishes national standards for air quality and regulates the emissions of air pollutants, including those emanating from refineries and lubricant production plants. Resource Conservation and Recovery Act (RCRA): This law regulates the generation, transport, storage, treatment, disposal, and remediation of hazardous wastes, such as certain chemicals used in the manufacture of lubricants. Clean Water Act (Ley de Agua Limpia): This law sets national standards for the quality of surface waters and regulates the discharges of pollutants into water, including those resulting from mining and oil and gas extraction activities. Safe Drinking Water Act (Ley de Agua Potable Segura): This law establishes national standards for the quality of drinking water and regulates the injection of substances into underground injection wells, which are often utilized in the oil and gas industry.

## Legal Regulations and Laws Applicable to AKRON for Its Operations in the United States:

Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA): Known as the “Superfund law”, this legislation establishes a programme for the cleanup of sites contaminated with hazardous substances, including those related to the oil and gas industry. Endangered Species Act: This law protects endangered species and their habitats, which may have important implications for exploration and extraction activities in the natural resources sector. Pipeline Safety Improvement Act: This law sets out safety requirements for pipelines and governs the response to oil spills, ensuring that appropriate measures are in place to protect both the environment and public safety. Oil Pollution Act: This law establishes requirements for the prevention of and response to oil spills, as well as a fund to finance the cleanup of such spills, thereby strengthening the framework for environmental protection in the event of an incident.

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This AKRON 2023 Sustainability Report (the “Report”) may contain certain statements regarding future events, projections, estimates, outlooks, and expectations (“Forward-Looking Statements”). These statements encompass all matters that are not historical facts and, generally—but not always—can be identified by the inclusion of words such as “believe,” “expect,” “anticipated,” “intend,” “estimate,” “should,” “strive,” “will,” “shall,” “may,” “likely,” “plans,” “objectives,” “outlook,” “drive,” “goal,” “intention,” “project,” “strategy,” “commitment,” or similar expressions, including variations and negatives thereof. These Forward-Looking Statements include, among other things, statements regarding expectations related to AKRON’s environmental and social initiatives, including the objectives and goals set forth in this Report.

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The image shows a close-up, low-angle shot of a building's exterior. The upper portion of the building is painted a vibrant blue, while the lower portion features a light beige or tan-colored facade with a subtle diagonal ribbed texture. A prominent blue horizontal band runs across the blue section, serving as a background for the 'Mikron' logo. The logo itself is rendered in large, white, three-dimensional block letters. A small red and white graphic element is positioned to the left of the 'M'. To the right of the word 'Mikron', there is a small white circular emblem containing a blue registered trademark symbol (®). The sky above the building is a clear, pale blue.