

SUSTAINABILITY REPORT 2025



BEING conscious
family 
transparent

AKRON[®]

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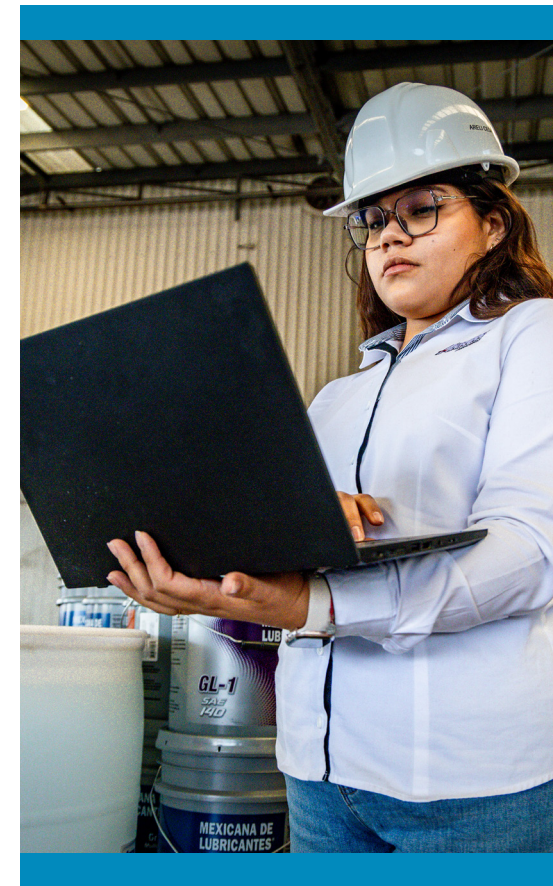
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Chairman's letter

Our essence in motion

After years of driving energy solutions, at AKRON we understand that our true strength lies not only in what we do, but also in how we relate to the world around us, the people we work with, and the ideas that shape our identity.

We are pleased to share our 2025 Sustainability Report, a document that shows how we have consolidated our aspiration and Our Ten Principles into a sustainability development model aligned with national and international environmental, social, and governance (ESG) standards.

This year, we incorporated a Double Materiality Assessment, an exercise that has enabled us to identify the impacts and risks that are highly relevant to our organization and stakeholders, with the objective of strengthening our resilience in an energy market undergoing constant transformation.

In 2025, we took a decisive step toward embedding sustainability into the language and culture of our organization. Today, our environmental commitment is reflected in **Being conscious**; our responsibility toward society and our employees in **Being family**; and our commitment to integrity and accountability in **Being transparent**.

Being conscious has enabled us to strengthen water, waste, and energy management, while also promoting innovation in our products to contribute, together with our customers, to the reduction of greenhouse gas emissions.

Being family drives us to prioritize the development and safety of our people, as reflected in training, care for our employees and their families, and volunteer initiatives that strengthen relationships with the communities where we operate.

Being transparent has led us to consolidate our processes for ethical and resilient governance, while also strengthening our cybersecurity systems in line with international standards.

This report is not a declaration of completed goals, but rather a reflection of an ongoing continuous improvement journey. With consistency and honesty, we continue working so that every action contributes to a greater purpose: **Changing the Country for the Better** by generating inspiring energy and lasting well-being, positively transforming our environment for future generations.

Santiago Martínez de la Torre
Executive Chairman of the Board of Directors



A large, stylized AKRON logo is mounted on the side of a building, viewed from a low angle looking up. The logo is white with black outlines and is set against a dark blue background. The sun is visible in the sky behind the building, creating a bright glow.

Introduction

About AKRON

For 33 years, we have driven innovative solutions, strategically diversifying our operations and consolidating our position as a company with a national and international presence.

Our aspiration is to become an energy group recognized within the sector as inspiring, sustainable, innovative, and committed to creating comprehensive well-being for our people and communities. Guided by this vision, AKRON promotes responsible growth focused on quality, operational efficiency, and value creation.

We operate through different business units that span multiple stages of the energy sector value chain. We specialize in the production and distribution of lubricants, greases, additives, and other automotive specialties; we complement our offering with fuel storage services, as well as the management of service stations through different business models.

This integration enables us to respond with agility and reliability to a constantly evolving market.

Our business units generate energy

AKRON's operations are carried out in Mexico, Latin America, and the United States, reflecting our vision for regional and global growth. This operational and business structure consolidates a model focused on long-term sustainable growth, capable of adapting to changes in the external environment and consistently generating value for our stakeholders.



Mexico

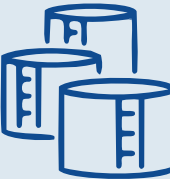
Production plants

Strategically located in Jalisco and the State of Mexico for the production of lubricants, greases, additives, and industrial specialties.



Storage

A fuel storage terminal located in Lagos de Moreno, Jalisco, serving as a key logistics point to ensure timely response and continuous supply.



Service stations

More than 50 service stations across the country, offering high-quality fuels and a superior customer experience.



United States

With a global vision, we have expanded operations into the United States with the objective of expanding the raw material supply chain, as well as offering petroleum and petrochemical products to customers in both Mexico and the United States.



Latin America (LATAM)

AKRON extends its leadership in lubricants and additives across nine countries in the region: Guatemala, El Salvador, Honduras, Nicaragua, Costa Rica, Colombia, Ecuador, Peru, and Bolivia, strengthening its regional positioning and capacity to serve diverse markets.

Our history



Our Ten Principles

It represents our identity and what we strive to be every day: a company committed to sustainability that reflects its values in its relationship with the world around it, the people it collaborates with, and the ideas that define who we are.

Principles that guide our culture, decisions, and way of doing business



1 **Respect**
I respect people and my environment; I value them.



6 **Resilience**
If I fall, I get back up.



2 **Honesty**
I always tell the truth and do what is good for myself and others.



7 **Congruence**
I think, speak, behave, and act consistently everywhere.



3 **Responsibility**
I commit to my decisions and achievements, and take responsibility for them.



8 **Optimization**
I make the best use of company resources as if they were my own.



4 **Commitment**
Energy is Key. I give my best every day.



9 **Empathy**
I put myself in other people's shoes.



5 **Initiative**
I raise my hand, share my ideas, and collaborate to execute them.



10 **Happiness**
I enjoy the journey.

Our purpose is “Changing the Country for the Better”

NIS C5

In alignment with our values, over the past several years we have advanced in consolidating a sustainability development model, strengthening the integration and alignment of different initiatives under a shared vision, with environmental, social, and governance (ESG) criteria and pillars.

This process, which today guides our performance toward the corporate purpose of “Changing the Country for the Better,” seeks to systematically integrate stakeholder expectations with the objectives of our strategic map.

This sustainability development model is structured around three pillars that reflect our identity as AKRON.

Sustainability Development Model



Being conscious



Our environmental pillar focuses on Being conscious of our impact on the environment. We promote responsible resource use and continuous improvement of our processes to consolidate a sustainable and profitable business model.



Being family



Our social pillar focuses on people and communities. Being part of AKRON means being part of this great family, which cares not only for its employees, but also for those around them. A family that cares for one another.



Being transparent



We bring corporate governance to life through a culture of integrity and clear accountability, guiding our ethics and responsibility in every decision and operational process so that we can be more transparent in our daily operations.

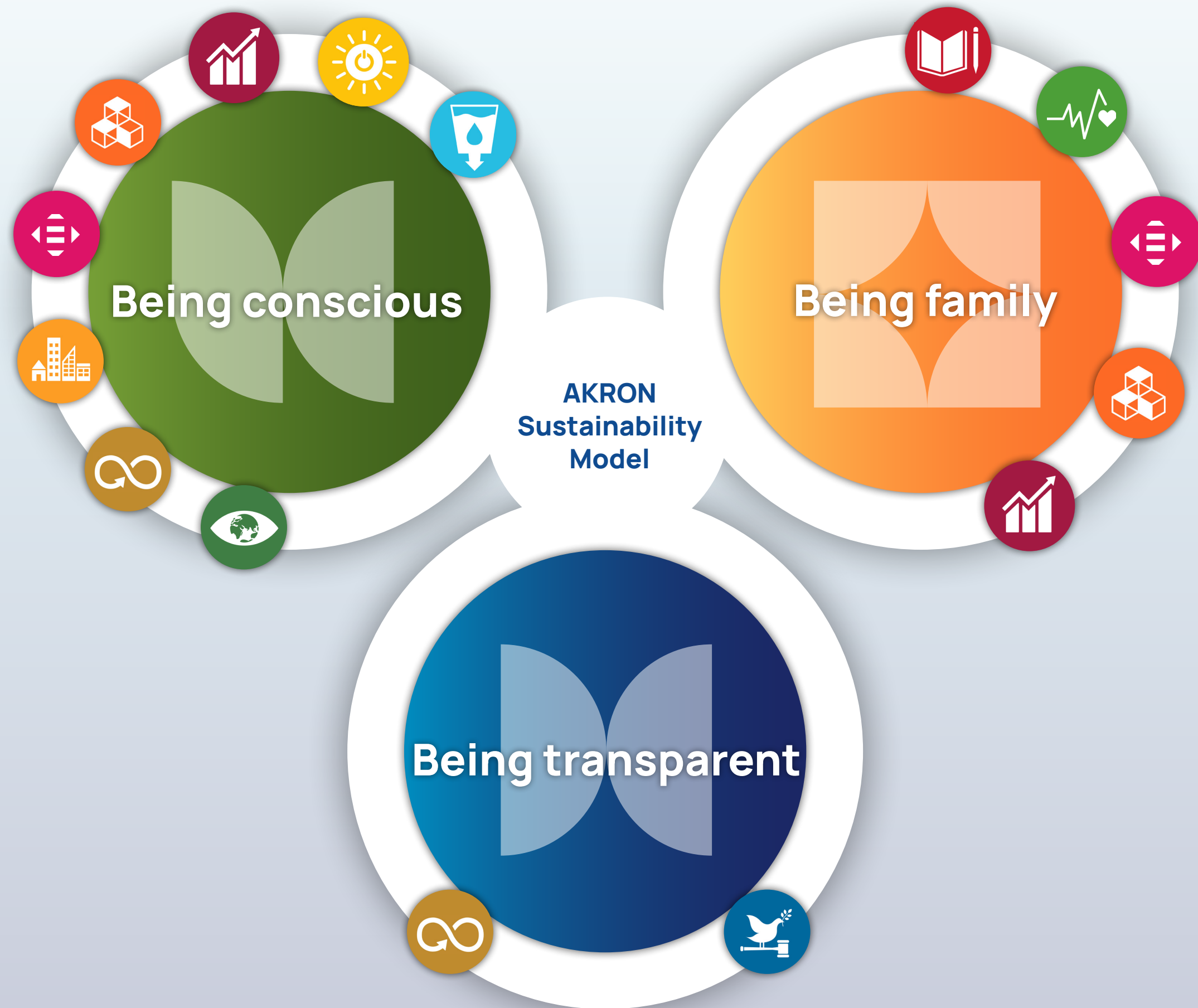
In this way, sustainability is progressively integrated into investment evaluation, risk management, product innovation, and supplier relationships, strengthening its direct connection to value creation and strategic decision-making.

Progress toward a more sustainable future

Throughout 2025, we advanced in the implementation of our sustainability development model through actions that strengthen our operations, our people, and our contribution to the country.

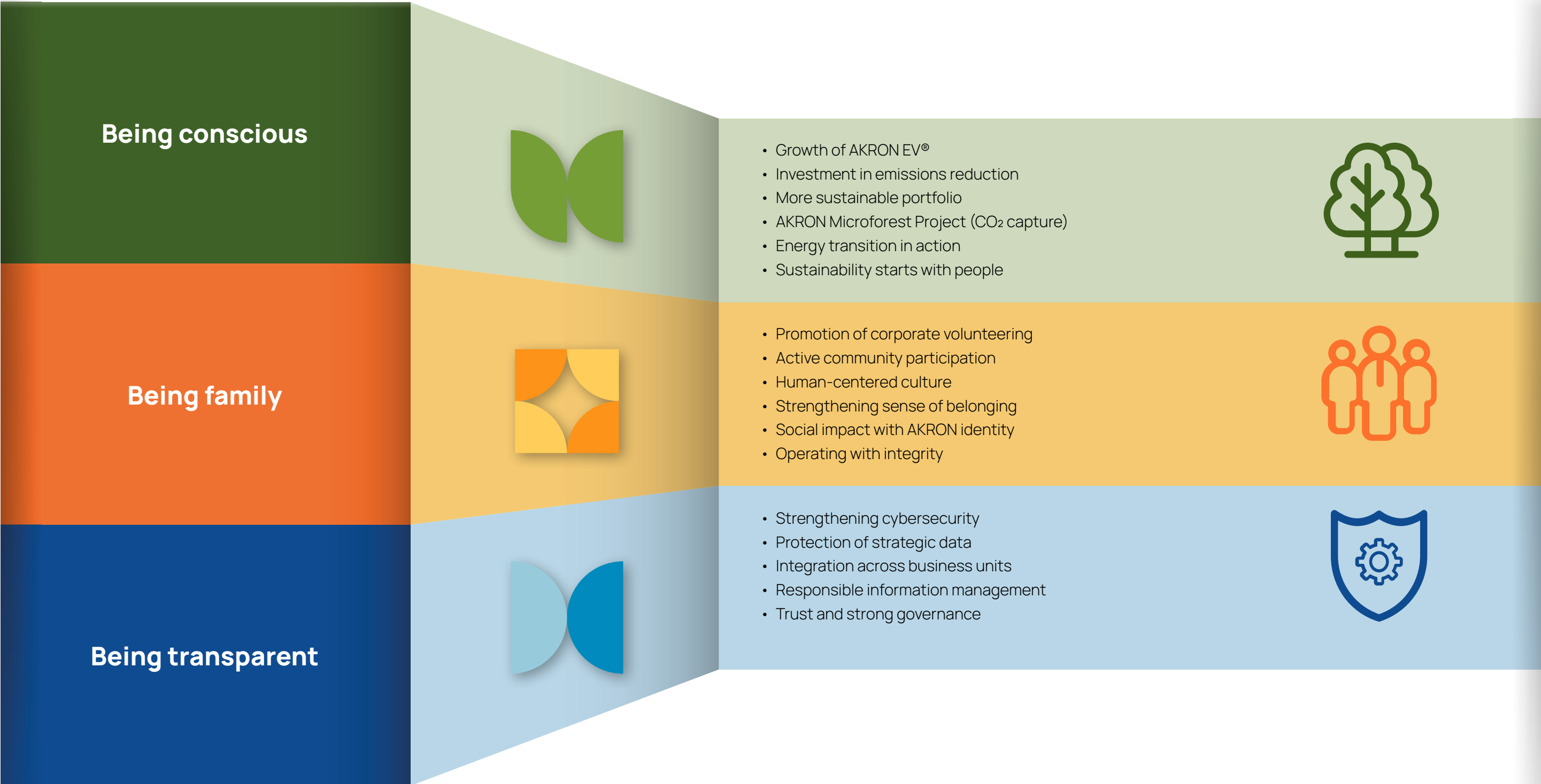
Alignment with the 2030 Agenda and Its Sustainable Development Goals (SDGs)

The 2030 Agenda is a global call to action that involves all of us. At AKRON, we align our actions with the **SDGs** by promoting initiatives that contribute to global commitments. Through our industry, we work to generate a positive impact on the planet, our people, and the community, advancing with innovation and responsibility toward a more sustainable future.



Concrete actions that strengthen our operations, our people, and our contribution to the country

We expand solutions for the energy transition



We base our decisions on evidence

Strategic approach and validity of the Double Materiality Assessment

At AKRON, sustainability is a cross-cutting pillar of our business strategy and a key enabler for risk management, operational efficiency, and long-term value creation.

In this context, the Double Materiality Assessment conducted in 2024 together with BBVA Financial Group remains fully applicable for 2025 and serves as the technical and strategic foundation for defining the Group's priorities and action lines. This approach provides a stronger basis for ensuring that our priorities are grounded in empirical data rather than assumptions.

In this way, the Double Materiality Assessment contributes to decision-making processes that also evaluate the impact of our operations on the environment and society, as well as our response to climate and economic challenges and the financial opportunities within our business model.

Structuring management around this materiality basis supports alignment with international standards and sustainability reporting frameworks.

The Double Materiality Assessment was developed in alignment with the standards of the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB), and the Corporate Sustainability Reporting Directive (CSRD), in line with IFRS S1 of the International Financial Reporting Standards.



Double Materiality assessment methodology

1. Documentation and analysis



2. Identification of impacts, risks, and opportunities



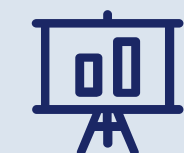
3. Impact assessment (Impact Materiality)



4. Assessment of risks and opportunities (Financial Materiality)



5. Double Materiality



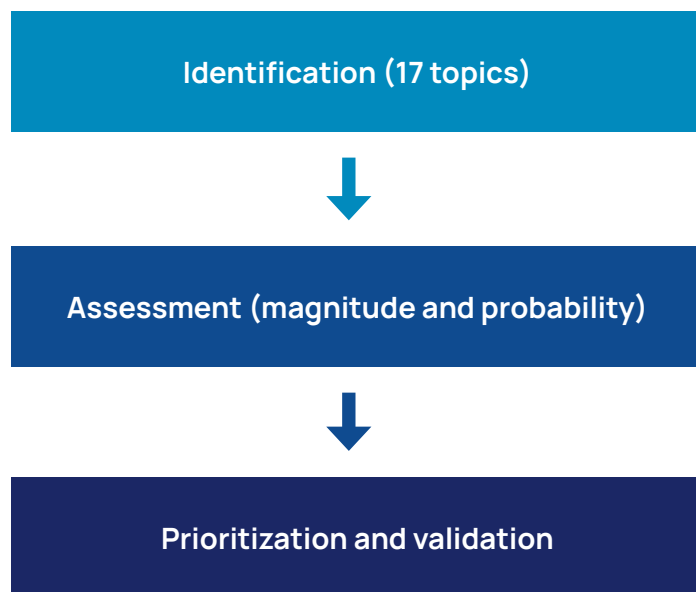
Application of evidence in our sustainability development model

The Double Materiality Assessment provided guidance for directing resources, investments, and initiatives toward the most strategically relevant topics and to advance our sustainability development model.

This approach, aligned with the Double Materiality Assessment methodology, is structured around three phases in which information is used:

- Identification of priority ESG topics based on regulatory analysis, energy sector trends, and international standards, which enabled the definition of potentially material topics.
- Assessment of impacts, risks, and opportunities considering magnitude, probability, and their relationship with the Group's operational and financial performance.
- Prioritization and validation through the participation of key stakeholders, ensuring that the selected topics reflect both external expectations and AKRON's internal priorities.

Phases of information use

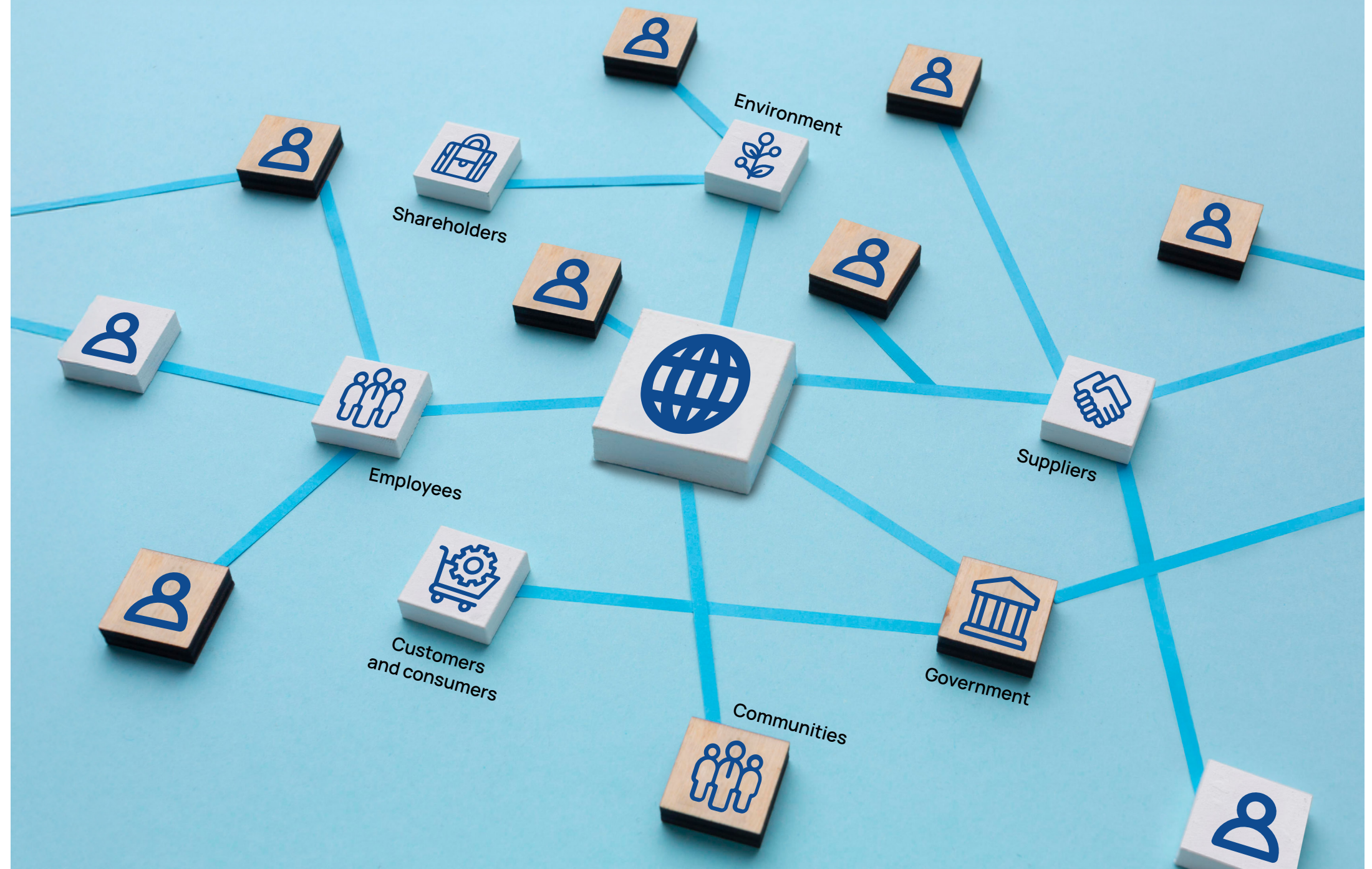


Stakeholders as strategic input

The identification and prioritization of stakeholders was an important element in developing the Double Materiality Assessment and continues to be a key input for the sustainability development model.

Managing relationships with these groups is a fundamental component for the sustainability of the business model and for strengthening long-term trust.

Priority Stakeholders



Results of the Double Materiality Assessment and their strategic relevance

Impact Materiality

The assessment validated the ESG topics with the greatest environmental and social impact, identifying 52 impacts associated with our operations related to natural resources, emissions, waste, labor well-being, and community relations.

Financial Materiality

In parallel, the Double Materiality Assessment identified 39 sustainability-related financial risks, primarily associated with regulation, operational efficiency, and reputational risks.

These findings reinforce the importance of integrating ESG criteria into the Group's financial planning, risk management, and strategic decision-making processes over the coming years.

Quantitative results


52
 Validated impacts
 (resources, emissions, well-being)


39
 Financial risks
 (regulation, efficiency, reputation)

Double materiality topics as strategic priorities

By combining impact materiality and financial materiality, seven double materiality topics were identified.

Double materiality topics





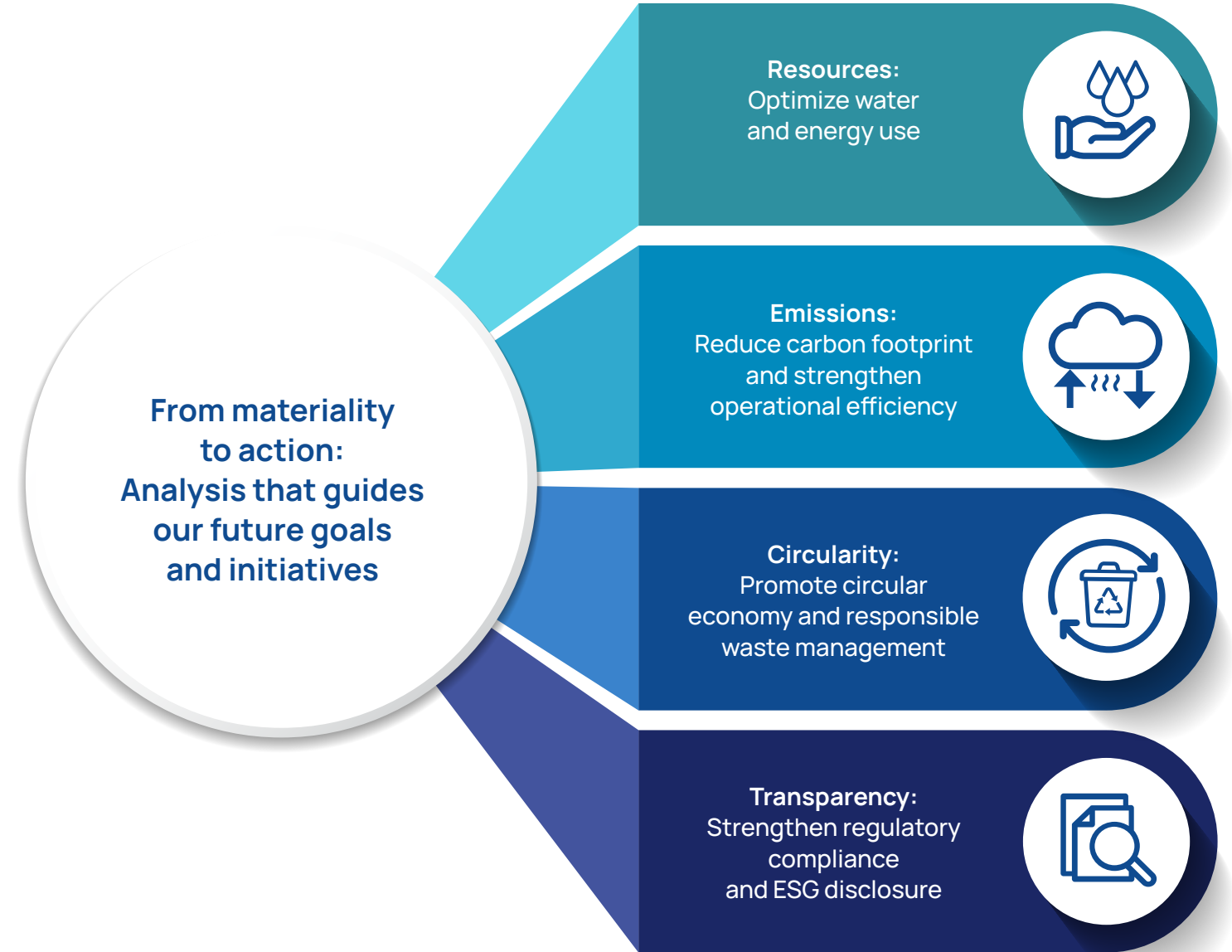
From materiality to action

The results of the Double Materiality Assessment provide a strategic framework for guiding the definition of sustainability plans, goals, and initiatives for the coming years.

On this basis, we identified key areas of action focused on:

- Optimizing the use of natural resources, particularly water and energy.
- Reducing emissions and strengthening operational efficiency.
- Promoting circular economy practices and responsible waste management.
- Strengthening transparency, regulatory compliance, and ESG disclosure.

This approach enables us to advance toward a more resilient and competitive business model aligned with the challenges of the energy sector, integrating sustainability as a central component of our long-term strategy.



We remain committed to sustainability

The transition toward a structured sustainability framework is a priority for AKRON and is already underway. Through key projects that bring our vision for the future to life, we reaffirm that we are moving in the right direction.

This report reflects the development of this new management model, designed to balance our operational excellence with the generation of environmental and social value and, through this, contribute to Changing the Country for the Better.



Being conscious

Introduction

Driving the energy transition through efficiency and responsible operations

At AKRON, environmental sustainability is fundamental to the continuity and competitiveness of our business.

In 2025, we strengthened our environmental strategy through a Double Materiality Assessment that helped us identify both how our operations impact the environment and how climate transition risks may influence the Group's financial resilience.

This dual perspective helps align our investments and operational efforts with the issues that matter most to our stakeholders and to the long-term sustainability of the energy sector.

Our approach focuses on mitigating the impacts identified as material, particularly greenhouse gas (GHG) emissions management and the promotion of circular economy practices.

Throughout this period, we advanced the decarbonization of our portfolio through the growth of AKRON EV® and the optimization of operational processes at our Tultitlán (PTUL) and Lagos de Moreno (PLDM) plants.

These initiatives are supported by an internal management system that strengthens data traceability and enables us to respond with greater agility to evolving regulatory expectations.

The Double Materiality Assessment conducted during the year confirmed our strengths in critical areas such as water management, while also identifying opportunities to strengthen transparency in biodiversity and circularity.

Through this approach, we seek to transform environmental challenges into opportunities for innovation, ensuring that every operational improvement contributes to a more resilient and responsible business model.



Environmental strategy

Energy transition
15,334
charging sessions at AKRON EV hubs (50.9% fast charging)

Water efficiency
-18%
reduction in water consumption at the Storage Terminal (vs. 2024)

Fleet
90%
renewal of utility vehicles to support emissions reduction



Energy transition and portfolio decarbonization

Enabling the energy transition through our operations and across our value chain

ESRS E1

As part of our environmental strategy and in direct response to the findings of our Double Materiality Assessment, we prioritized the decarbonization of both our operations and our value proposition.

The assessment identified product carbon footprint and climate transition risks as critical issues because of both their environmental impact and their relevance to the company's financial resilience.

In this context, we continue working to transform our business model toward lower-carbon solutions.



Electromobility: AKRON EV®

AKRON EV® is one of the core pillars of our transition pathway. What began as a strategic vision has become a consolidated operational reality: an electric charging ecosystem designed to support the mobility of the future.

During the year, we completed the installation of a charging hub with 37 connectors distributed across six strategic locations. The growing adoption of this technology is reflected in our operational indicators:

- 15,334 charging sessions completed
- 290,000 kWh of energy supplied
- 250,000 kg of CO₂e emissions avoided, equivalent to the environmental benefit of approximately 11,776 trees planted

AKRON EV® focuses on providing fast-charging infrastructure with a fully digital experience and premium customer service.

These milestones establish the foundation of an expansion strategy designed to accelerate the energy transition and strengthen sustainable mobility infrastructure in our region and across the country.

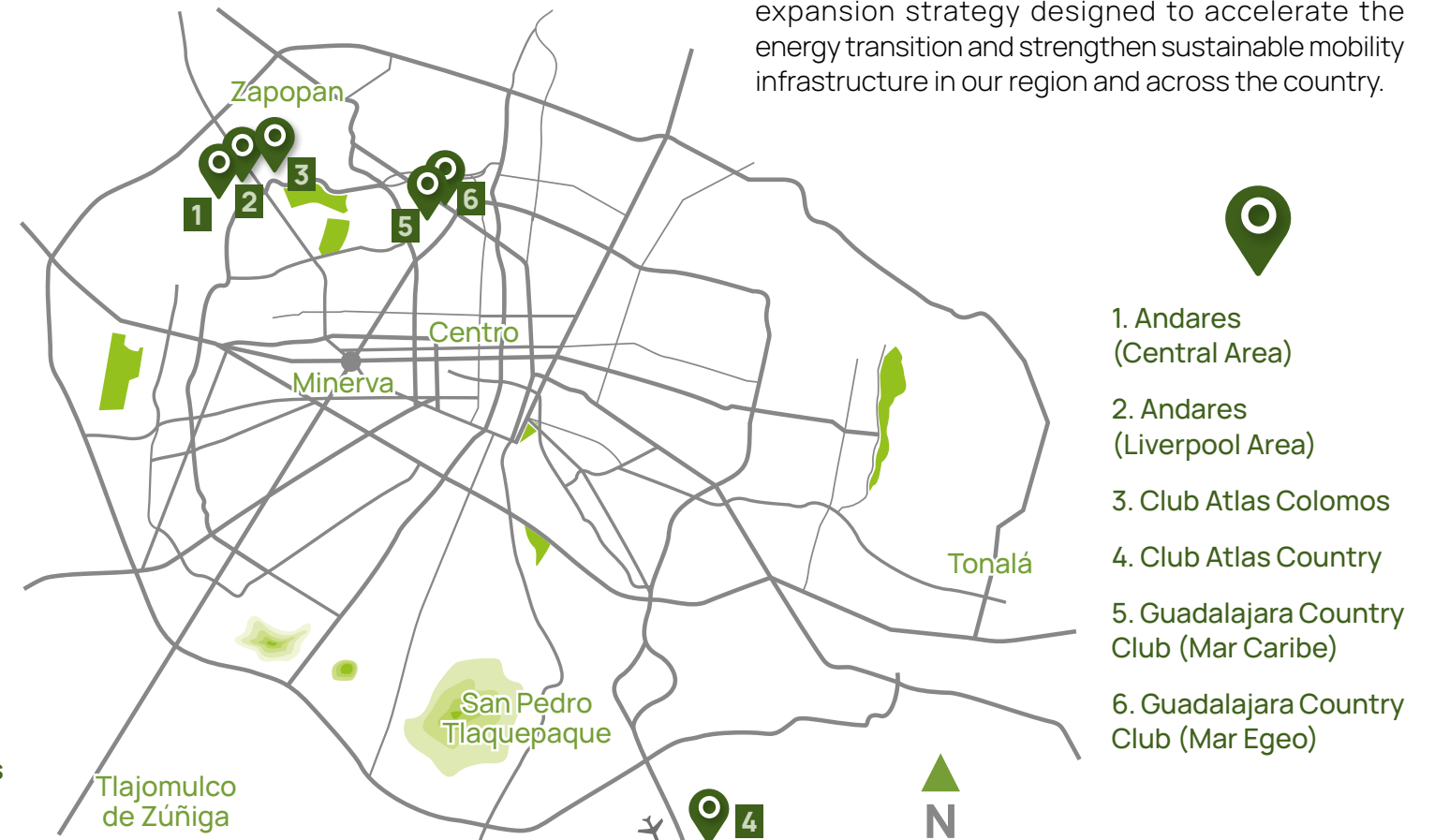
Charging Hub in the Guadalajara Metropolitan Area

37 connectors across 6 strategic locations

290,000 kWh of energy supplied

67% reduction in emissions from electric vehicles

250,000 kg of CO₂ emissions avoided = 11,776 trees planted





Portfolio innovation and user efficiency

Our decarbonization strategy also extends to conventional products through improvements in their environmental performance.

Through technologies such as AKRON GREENROAD®, AKRON TECH®, and AKRON Green DEF®, we help end users reduce their environmental footprint through greater operational efficiency.

Based on field testing and internal management data, the use of AKRON TECH® and AKRON GREENROAD® contributes to fuel efficiency improvements of up to 10%, translating into an estimated reduction of 342 kg of CO₂ emissions annually per user.

Together, these solutions contribute to emissions reductions during the product-use phase. This “efficiency in use” approach is a key component of our impact materiality strategy and aligns with internationally recognized sustainability priorities.



Impact of AKRON additives

AKRON TECH®

Fuel Savings **10%**

Up to **50%** reduction in pollutant emissions

Product	Avoided GHG Emissions (kg)	
	2024	2025
AKRON GREENROAD®	1,379,664	978,223
AKRON TECH®	162,695	475,204
Total	1,542,359	1,453,427

As part of our commitment to decarbonization and air quality improvement, we report the environmental impact associated with the use of Green DEF® additive (32.5% high-purity automotive urea) in heavy-duty freight transportation fleets using SCR (Selective Catalytic Reduction) technology.

Through the chemical neutralization of nitrogen oxides (NO_x)¹ present in combustion gases, significant reductions in Global Warming Potential (GWP) have been achieved within transportation operations.

¹ Technical Notes and Methodology

- Conversion Efficiency: The calculation is based on an emissions factor of 0.02 kg of NO_x per liter of diesel consumed before post-treatment, representing the baseline pollutant load of high-efficiency engines.
- Climate Equivalency: For the calculation of CO₂ equivalent emissions, the conversion factor based on the Global Warming Potential (GWP) of nitrous oxides was applied, recognizing that these compounds have a climate impact 273 times greater than carbon dioxide (CO₂), according to IPCC standards.
- Scope: This figure exclusively considers the direct elimination of gaseous pollutants through the SCR system and does not include indirect savings associated with fuel efficiency improvements.



AKRON GREENROAD®

Fuel Savings **10%**

Up to **40%** Fewer Pollutant Emissions

Each user contributes to reducing approximately 342 kg of CO₂ annually (based on annual consumption of 1,920 liters of gasoline)

AKRON Green DEF®
Additive designed to reduce pollutant emissions in diesel-powered vehicles equipped with SCR systems



NIS A3

AKRON Savings® has become a key operational component of our value proposition for industry, integrating economic efficiency with environmental impact mitigation.

This specialized technical consulting program is designed to manage transition risks associated with climate change and enable business partners to optimize resource consumption through precision-engineering diagnostics.

AKRON Savings® goes beyond product supply; it is a performance management and asset life-cycle optimization strategy.

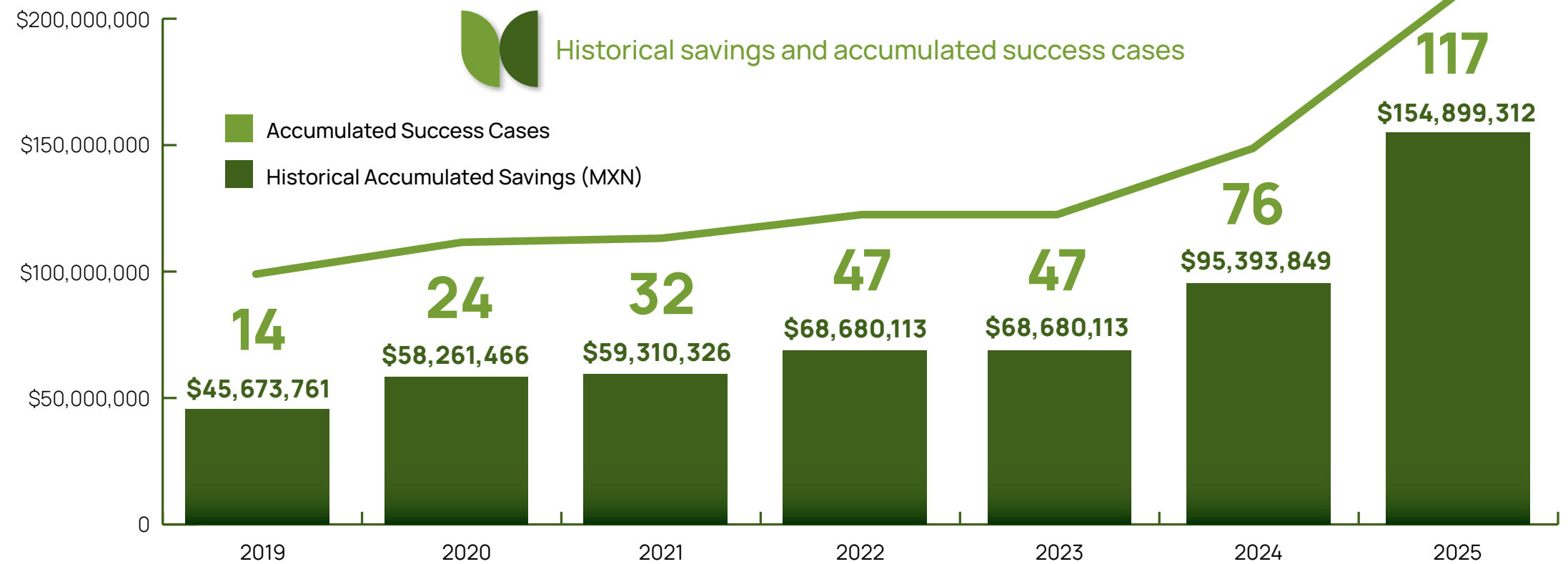
Through extended oil drain intervals and reduced friction in critical systems, we generate multidimensional benefits:

- **Decarbonization:** Contributing to reductions in Scope 3 emissions for AKRON and Scope 1 and 2 emissions for customers.
- **Total Cost of Ownership (TCO) Optimization:** Reducing reinvestment requirements and minimizing **unplanned operational downtime**.
- **Circular Economy:** Reducing hazardous waste volumes associated with used oils.

AKRON Savings® reflects our ability to support customers' financial resilience by positioning operational efficiency as both an environmental objective and a long-term profitability strategy.



AKRON Savings®: Operational efficiency as a decarbonization strategy



Modernization of the company fleet



ESRS E1

NIS A1

At AKRON, operational consistency begins with the management of our own Scope 1 emissions.

As part of this commitment, we continued renewing utility and distribution vehicles to improve energy efficiency across logistics operations.

By the end of the reporting period:

- **90% of passenger** utility vehicles had been replaced with newer-generation models
- **10% of cargo vans** had also been upgraded

These replacements incorporated improvements in engine performance and fuel consumption efficiency.

This initiative is guided by operational criteria aimed at reducing emissions intensity per kilometer traveled while maintaining service continuity and operational capacity.

Through these improvements, we continue strengthening our adaptability in an environment where environmental performance and operational efficiency are increasingly relevant, integrating actions that contribute to lower-carbon logistics aligned with sector conditions.





Energy management at the Storage Terminal

NIS A6

Our Storage Terminal has been the focal point of a comprehensive electricity savings program designed to address the highest consumption and inefficiency points.

This project focused not only on asset modernization, but also on reengineering nighttime operations and preventive maintenance processes.

Among the most relevant actions, we implemented the scheduled shutdown of 50% of lighting in high-mast poles during non-operational periods and established a daily compressor shutdown protocol at the end of each shift.

We complemented these measures with the detection and repair of air leaks in the pneumatic process and instrumentation network.

We also performed maintenance and repair of capacitor banks to restore the power factor above 0.99. Managing this indicator is essential, as it ensures that electrical infrastructure operates as efficiently as possible, avoiding penalties and optimizing supply from the Federal Electricity Commission (CFE) grid.

Energy efficiency and operational optimization



ESRS E1

NIS A2 / A4 / A5 / A6

Based on our strategic vision and the recent validation of our Double Materiality Assessment, we recognize that energy efficiency is a critical enabler of financial resilience and the reduction of our impact footprint.

The transition risks identified — particularly those related to energy costs and regulatory compliance —

drive us to optimize resource use across each of our operational sites.

During this cycle, we implemented programs that combine technological innovation with operational discipline to maximize the value of each unit of energy consumed.



Storage Terminal Smart Nighttime Operation

Capacitor Bank Maintenance

Scheduled shutdown: **50%** of lights and compressors

Power factor > **0.99** (maximum CFE efficiency)

NIS A6

At our Tultitlán Plant (PTUL), the strategy focused on technological upgrades to lighting infrastructure and electricity demand management.

Through an accelerated replacement program, we achieved 85% progress in migrating to LED lighting. In parallel, we implemented a monitoring system for additive discharge pumps to ensure they operate strictly during active use, avoiding standby consumption.

At the Lagos de Moreno Plant (PLDM), we addressed thermal efficiency in the boiler heating process. Through the implementation of condensate recovery systems, we capture residual steam and return it to the feed tank.

This action directly reduces the gas required to generate steam and optimizes the plant's thermal cycle.

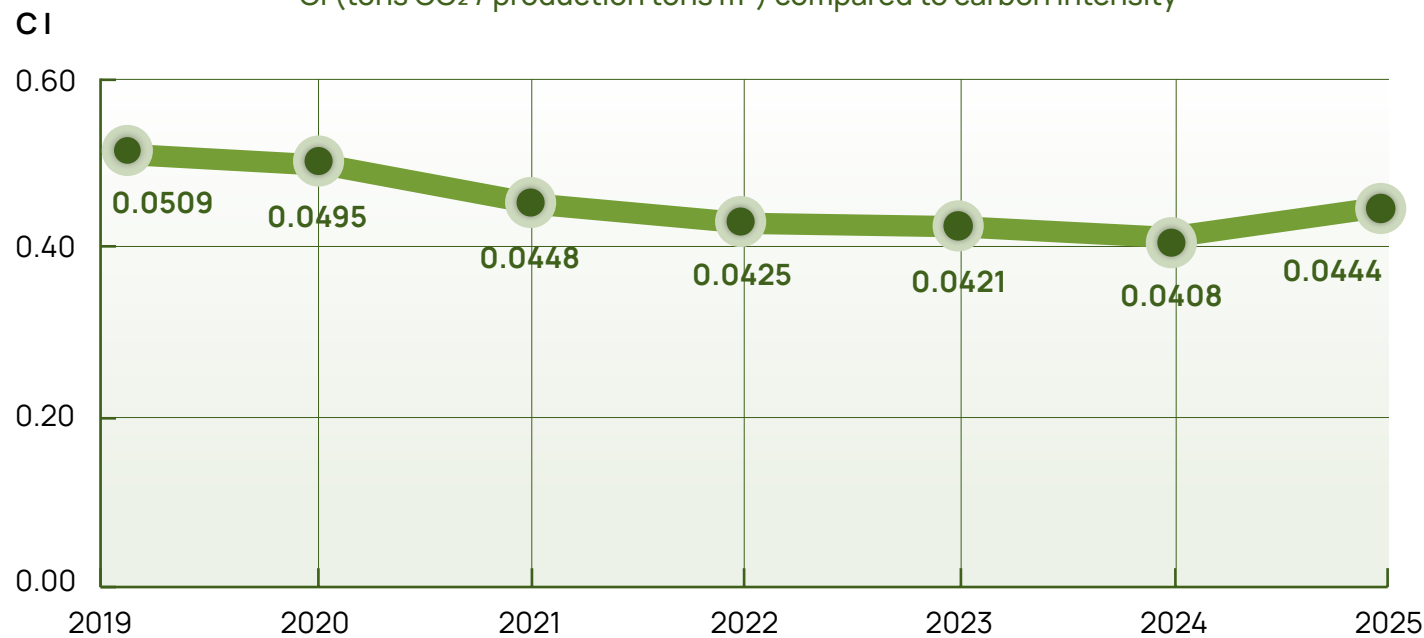
We also maintain a periodic inspection program to detect and repair air leaks in piping systems, helping ensure that operational efficiency becomes part of day-to-day practice.



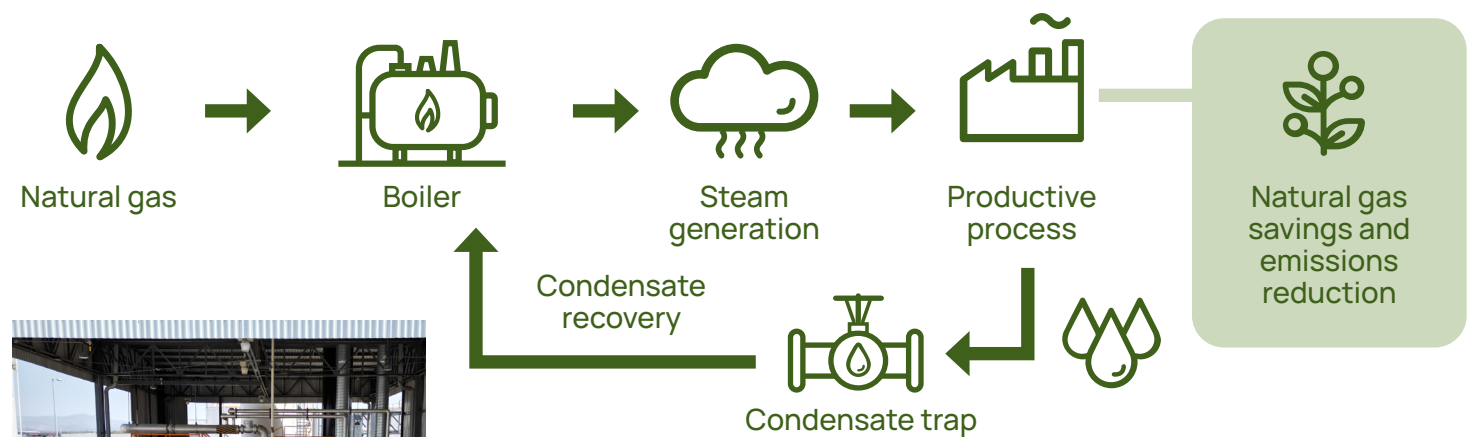
Optimization at Tultitlán and Lagos de Moreno Plants

Carbon Intensity at PLDM and PTUL

CI (tons CO₂ / production tons m³) compared to carbon intensity



Thermal Efficiency Process in PLDM Boilers



Progress at Plants

PTUL: **85%** progress in migration to LED lighting

PLDM: Condensate recovery in boilers



Energy performance

Grid electricity consumption, including electricity and photovoltaic generation, reached 13,620 gigajoules (GJ). Although this figure represents an increase compared to 13,005 GJ the previous year due to expanded operational capacity, we partially decoupled this growth through the integration of renewable sources.

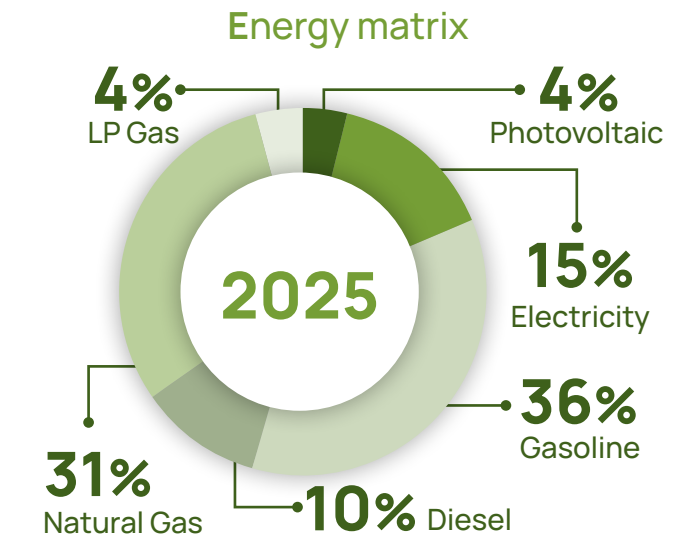
Our own photovoltaic generation reached 2,697 GJ, representing 3.65% of the Group's energy matrix.

This performance highlights the relevance of our efficiency actions: although business growth increases absolute energy needs, the relationship between consumption and operations shows a downward trend in intensity terms.

We have established internal reduction targets against the baseline. Their formal approval will strengthen our approach toward a low-carbon-intensity operating model, in alignment with the continuous improvement objectives of NIS Mexico.



Energy Matrix / Energy Consumption by Source / (GJ)							
	2019	2020	2021	2022	2023	2024	2025
Photovoltaic					426	3,102	2,697
Electricity	10,350	10,478	12,059	11,310	12,782	9,903	10,923
Gasoline	33,021	53,231	24,774	27,660	31,124	27,865	26,507
Diesel	6,628	26,173	5,252	4,655	6,365	7,776	8,253
Natural Gas	5,264	2,230	5,833	17,508	24,118	22,928	22,795
LP Gas	19,870	5,240	17,505	6,870	2,892	2,726	2,646
Total	75,134	97,352	65,424	68,003	77,707	74,300	73,821



Solar Infrastructure Impact (2025)

PLDM

774,700 kWh generated

340 tons of CO₂ avoided

AKRON 8 de Julio Service Station

56,459 kWh generated

25 tons of CO₂ avoided

AKRON Castro del Río Service Station

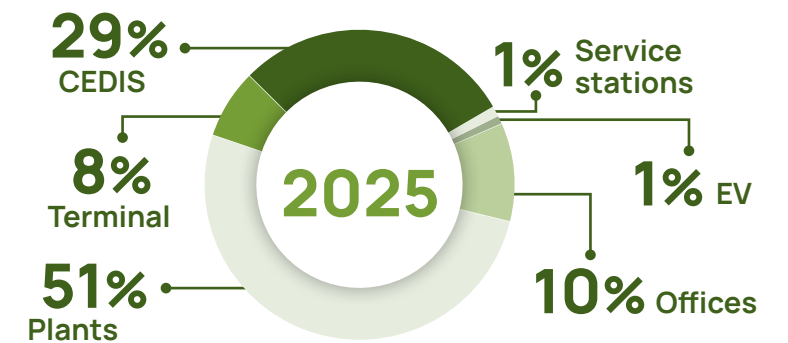
30,484 kWh generated

13 tons of CO₂ avoided





Energy Consumption by Type of Source (GJ)							
Energy Sources	2019	2020	2021	2022	2023	2024	2025
Scope 2 (electricity consumption)	10,350	10,478	12,059	11,310	13,208	13,005	13,620
Photovoltaic	0	0	0	0	426	3,102	2,697
Electricity	10,350	10,478	12,059	11,310	12,782	9,903	10,923
Scope 1 (within the organization)	64,784	53,231	53,365	56,694	64,499	61,295	60,201
Heat and electricity within the facility	27,747	25,120	26,807	27,471	31,086	29,463	29,466
Gasoline	1,024	1,077	1,121	1,382	1,600	1,432	1,249
Diesel (forklifts, electricity, locomotive)	1,588	2,230	2,347	1,710	2,476	2,377	2,776
Natural Gas	5,264	5,240	5,833	17,508	24,118	22,928	22,795
LP Gas (heat, forklift)	19,870	16,574	17,505	6,870	2,892	2,726	2,646
Company Fleet Transportation	37,037	28,110	26,558	29,223	33,413	31,832	30,735
Gasoline	31,996	25,097	23,653	26,278	29,524	26,433	25,258
Diesel	5,040	3,014	2,905	2,945	3,889	5,399	5,477
Total	75,134	63,709	65,424	68,003	77,707	74,300	73,821



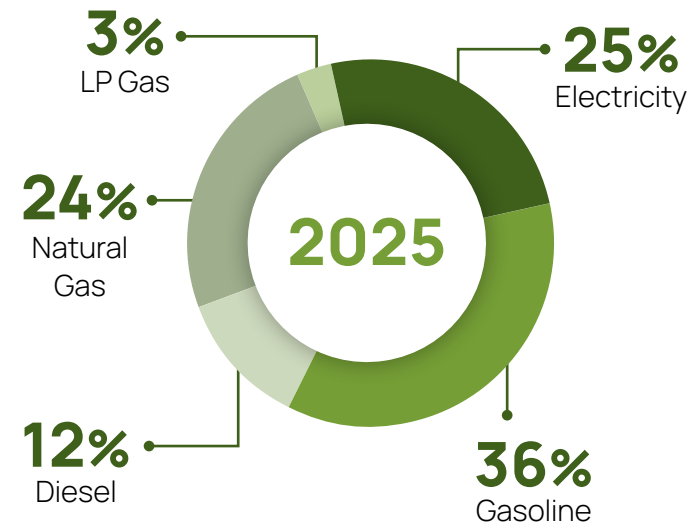
Energy Consumption: Site + Transportation (GJ)

	2024	2025
CEDIS	22,070	21,561
Service stations	760	648
EV	498	1,045
Offices	7,479	7,603
Plants	38,524	37,435
Terminal	4,969	5,530
Total	74,300	73,822



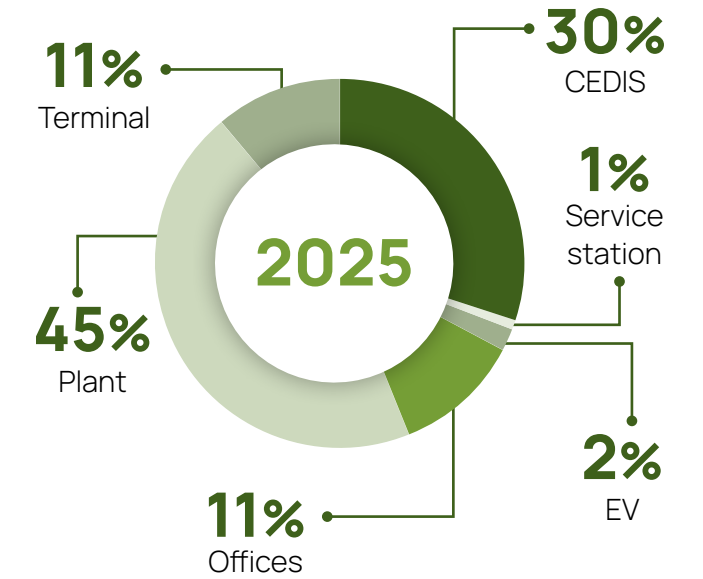


GHG Emissions by Energy Source 2025



GHG emissions by energy source (tons of CO ₂ e)							
	2019	2020	2021	2022	2023	2024	2025
Electricity	1,452	1,438	1,417	1,367	1,555	1,221	1,347
Gasoline	453	305	300	1,995	2,244	2,009	1,910
Diesel	2,435	1,989	1,893	357	491	596	634
Natural Gas	296	294	328	983	1,354	1,288	1,280
LP Gas	1,259	1,051	1,110	438	188	177	172
Total	5,895	5,077	5,048	5,140	5,832	5,291	5,343

GHG Emissions by Site 2025



GHG Emissions by Site (tons of CO ₂ e)		
	2024	2025
CEDIS	1,627	1,591
Service station	55	45
EV	61	129
Offices	571	576
Plant	2,449	2,415
Terminal	529	587
TOTAL	5,291	5,343

Responsible water management

ESRS E3

We recognize water as a vital shared resource whose availability is critical for both the stability of our operations and the well-being of the communities where we are present.

In alignment with our sustainability development model and the findings of our Double Materiality Assessment, we prioritized water efficiency as a mechanism to mitigate operational and environmental risks.

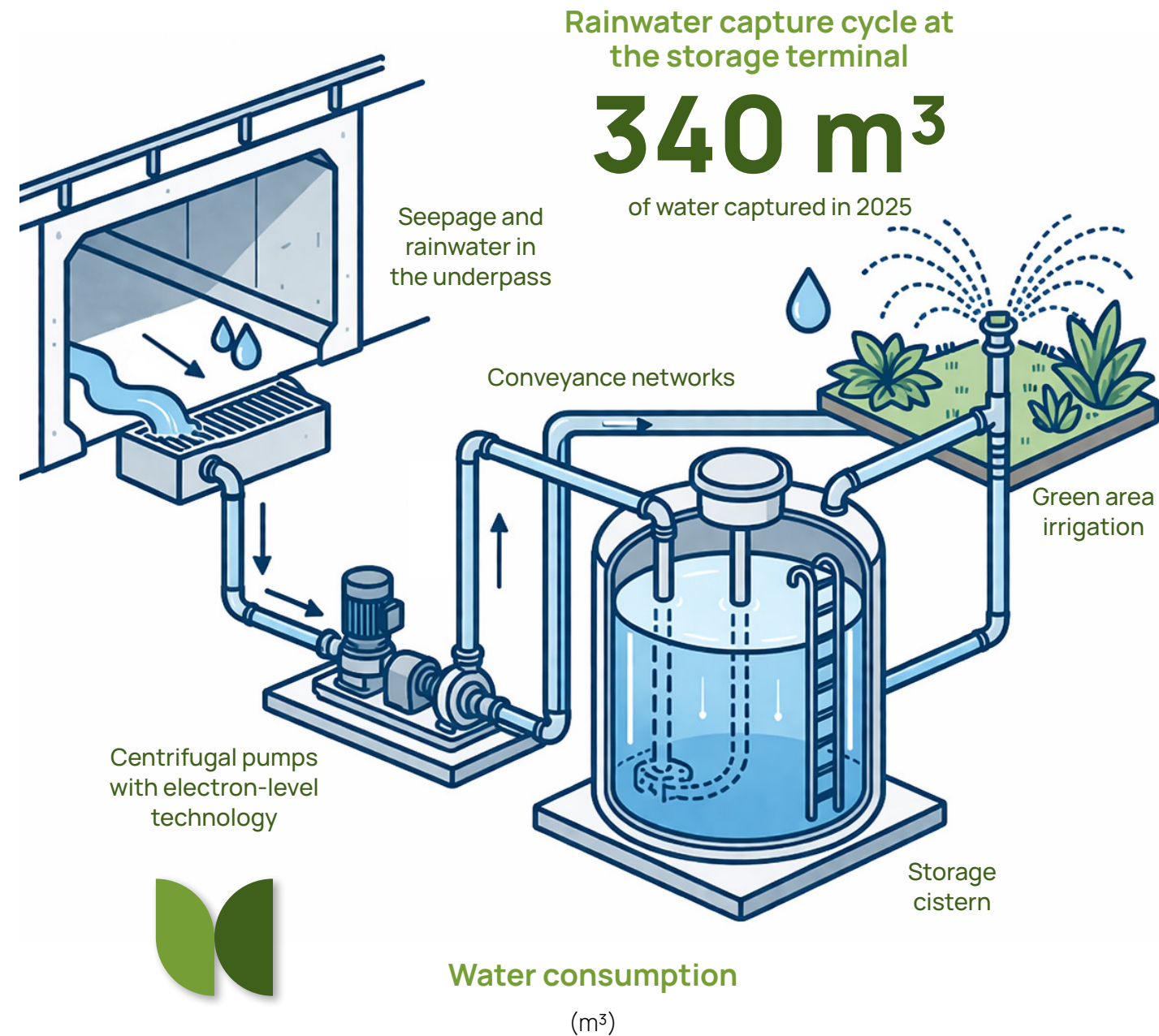
Rainwater capture and use of natural seepage

NIS A6 / A8

One of the key projects during this cycle took place at the Storage Terminal, where we implemented a water capture system in the underpass road area. General Services personnel identified a constant accumulation of water from both rainfall and natural groundwater seepage. What was once an operational and road safety challenge has been transformed into an alternative water resource.

To integrate this flow into our value chain, we installed underground infrastructure consisting of centrifugal pumps and conveyance networks that redirect captured water to our irrigation cistern. During the period, the capture system recovered more than 340 m³, with greater capture during the summer months.

Over the past year, this system continued operating and was strengthened through automation with electron-level technology. This technical improvement optimizes pump operation and ensures efficient supply for green area maintenance, directly replacing water consumption from deep wells.



Water consumption (m³)

Year	Total water consumed	Groundwater obtained	Treated and/or reused water	% treated and/or reused water
2019	47,997	40,636	7,361	15%
2020	61,353	52,035	9,318	15%
2021	62,543	54,843	7,700	12%
2022	80,261	73,359	6,902	9%
2023	69,476	61,721	7,755	11%
2024	56,669	50,148	6,521	12%
2025	59,706	53,700	6,006	10%

Water performance 2025

NIS A7

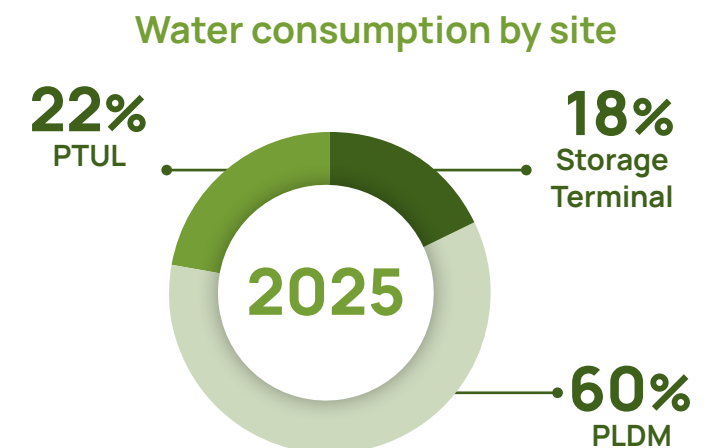
During the year, total water consumption across our sites reached 59,706 m³. It is important to highlight performance by site, as it reflects operational dynamics:

- **Storage Terminal:** Achieved a significant reduction, recording consumption of 10,556 m³, a notable decrease compared to 14,228 m³ in the previous period, representing 17.6% of total Group consumption.
- **PLDM:** Due to increased production levels and industrial activity, consumption reached 35,911 m³, representing 60.1% of total consumption.
- **PTUL:** Recorded consumption of 13,239 m³, equivalent to 22.2% of total Group consumption.

These figures reflect our capacity for comprehensive monitoring. Although total volume varies with business growth, the implementation of capture systems and irrigation automation are key steps in our approach to comprehensive water management, aligned with international best practices and current Mexican regulatory requirements.

-18%

Reduction in consumption at the Storage Terminal during 2025 vs. 2024





Operational efficiency and treatment

NIS A9 / A10

Our management extends to the optimization of internal processes and the recovery of water for industrial uses.

We advanced in the continuous monitoring of our water treatment plants, which allows us to verify that discharges comply with established parameters and, where possible, reintegrate treated water into secondary processes.

This circular water management vision seeks to reduce pressure on local aquifers and strengthen resilience under water stress scenarios.



Circular economy and waste valorization

ESRS E5

We understand that the transition toward more resilient business models requires moving from a linear economy toward circular management that maximizes the value of resources.

NIS A16

For this reason, waste management and circular economy represent an opportunity to mitigate regulatory risks and optimize operating costs through actions focused on prevention, recycling, and valorization of industrial by-products.

Circularity in used oil management

As key actors in the energy sector, one of our greatest impacts and responsibilities lies in the management of used lubricating oil.

Through collaboration with strategic partners, we operate a circular economy-oriented model focused on collecting and valorizing this hazardous waste within our operations.

During the current cycle, we worked to reduce temporary storage times at our facilities, optimizing collection logistics to ensure timely transfer of materials to processing centers.

This action not only prevents potential spill and environmental incident risks, but also enables resource recovery for transformation into alternative fuels or regenerated base oils.

We seek to ensure that used oil generated in maintenance operations is sent to reuse or energy valorization processes, avoiding final disposal in landfills and directly contributing to the reduction of the organization's indirect carbon footprint.

Circular economy-oriented model



Used oil



Alternative fuel



✓ 100%

Recycled / valorized

Circularity strategies

NIS A16

Our vision of circularity extends beyond industrial operations and is reflected in our interactions with customers and communities.

During our participation in high-profile events such as the GDL Open AKRON Hospitality Area, we transitioned materials by replacing single-use plastic cups with stainless steel cups.

This change was designed around active reuse, offering attendees a product designed for repeated use during the event.

We also strengthened our zero food waste policy: at each event where we are present, we collect surplus food in good condition and donate it to event staff or people in vulnerable situations, helping close the consumption cycle responsibly.

Additionally, at the Cancún Distribution Center, a system for separating, weighing, and recycling cardboard and plastic waste was implemented as part of the Reciclación municipal program in Benito Juárez, Quintana Roo. This promoted proper waste separation, regulatory compliance, and employee awareness.

Success case: GDL Open AKRON Hospitality Area

2,000 disposable cups eliminated



3,000 reusable cups implemented

0 food waste through (active donations)



Digitalization: Paper-free operations

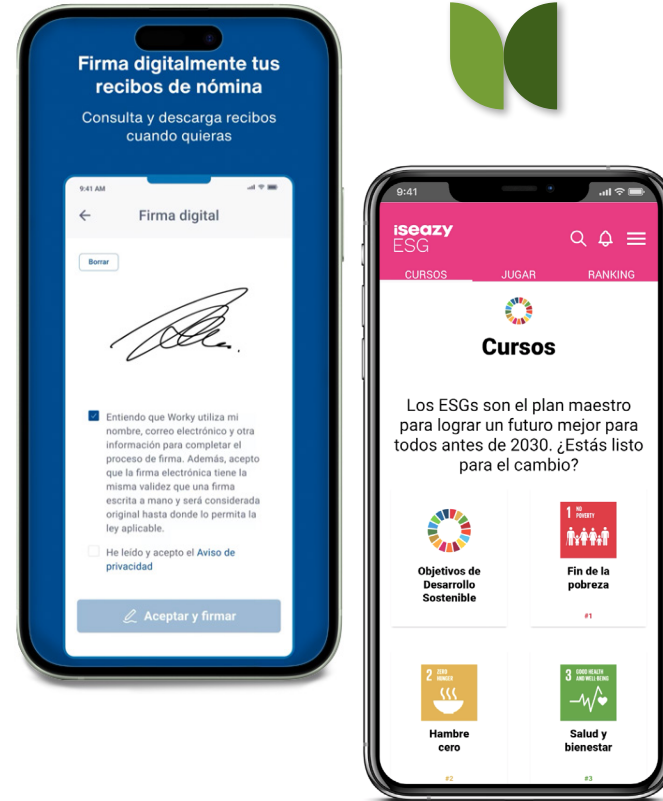
NIS A16

A fundamental pillar of our operational optimization is the digitalization of administrative and safety processes at our PTUL and PLDM plants.

We migrated critical workflows to digital platforms, reducing paper and toner consumption. Currently:

- Safety documentation and clinical records are managed 100% digitally.
- Work permits, vacation requests, and Personal Protective Equipment (PPE) acknowledgment signatures are completed through tablets and mobile devices.
- Inspections and visitor logs have been automated, eliminating the need for physical files and facilitating environmental data traceability.

Worky and ISEAZY Apps



Waste results and performance 2025

NIS A16

We maintained strict control over the generation and destination of our waste. Although growth in operating capacity resulted in an increase in the gross volume of special management waste, our valorization rates remained stable, ensuring that a significant proportion of materials is reintegrated into the value chain.

We recognize the importance of moving toward comprehensive transparency in materials management to achieve significant improvements in reporting under the standards with which we align.

We currently document recycling and reuse processes and are working to strengthen our information systems in order to report breakdowns by treatment method and final destination distribution for each waste category.

This commitment to data integrity is essential for meeting investor expectations and advancing toward future sustainability disclosure requirements.





Key project results

66% valorization rate	MXN \$24,894 savings	Culture consolidation	Reduction of waste sent to landfill
Recycling and reuse rate achieved	Economic benefit in disposal costs	Change in mindset and sustainable habits at the Terminal	Lower environmental impact and ecological footprint



Pollution prevention and hazardous waste management

ESRS E2

The comprehensive management of waste and substances derived from our industrial activity is an operational priority and an ethical commitment to the environment.

For this reason, we work to mitigate risks related to soil, air, and water contamination through actions focused on reducing hazardous waste at the source, improving emissions treatment efficiency, and implementing chemical technologies that minimize environmental impact.



Emissions control at the storage terminal

NIS A6

During this cycle, we replaced the catalyst in the reactors of the Vapor Recovery Unit (VRU).

This technological upgrade increased the Terminal's operational efficiency by optimizing volatile compound capture and reducing vapor emissions into the atmosphere during product transfer processes.

During the period, the vapor recovery system recovered approximately 2,492 tons of gasoline vapors as a result of unloading and dispatch operations.

In parallel, we maintain an incident prevention strategy through the strategic relocation of spill-response equipment. This system, which is under constant monitoring, has enabled a more agile response and reduced the generation of solid waste that could be considered hazardous due to contact with hydrocarbons.

These measures help the Terminal operate under environmental safety standards that protect the integrity of the local ecosystem.



Hazardous waste reduction and circularity

NIS A6 / A16

At our PTUL Plant, we implemented a hazardous waste reduction project based on a container characterization study.

We focused efforts on the customer transfer flow, where we established a recovery process for grinding.

The behavior of hazardous waste showed variations associated with operations, reinforcing the need to strengthen control and traceability in the management of these materials.

To maximize circularity and reduce contamination, we introduced drainage grids: each container is processed so that it reaches the recycling process with the least possible amount of oily residue.

This method allows us to recover approximately 300 kg of containers per month, transforming what was previously hazardous waste for final disposal into material suitable for industrial use.

We also strengthened segregation on production lines by installing specific hazardous waste containers, facilitating proper handling from the moment of generation.

Waste management by plant and storage operations

(Tons)

Year	Total waste	HW ¹	HW recovered	HW disposed	% HW recovered	NHW ²	NHW recovered	NHW disposed	NHW recycled	% NHW recycled and recovered	% Total recycled or reused
2019	246	29	7	22	24%	217	47	49	121	77%	71%
2020	232	33	12	21	36%	199	17	58	125	71%	66%
2021	310	36	9	27	25%	274	48	59	167	78%	72%
2022	322	84	47	37	56%	238	3	50	186	79%	73%
2023	268	48	24	24	50%	219	2	44	173	80%	74%
2024	351	70	18	52	25%	280	0	66	214	76%	66%
2025	308	67	27	39	40%	241	0	71	170	71%	64%

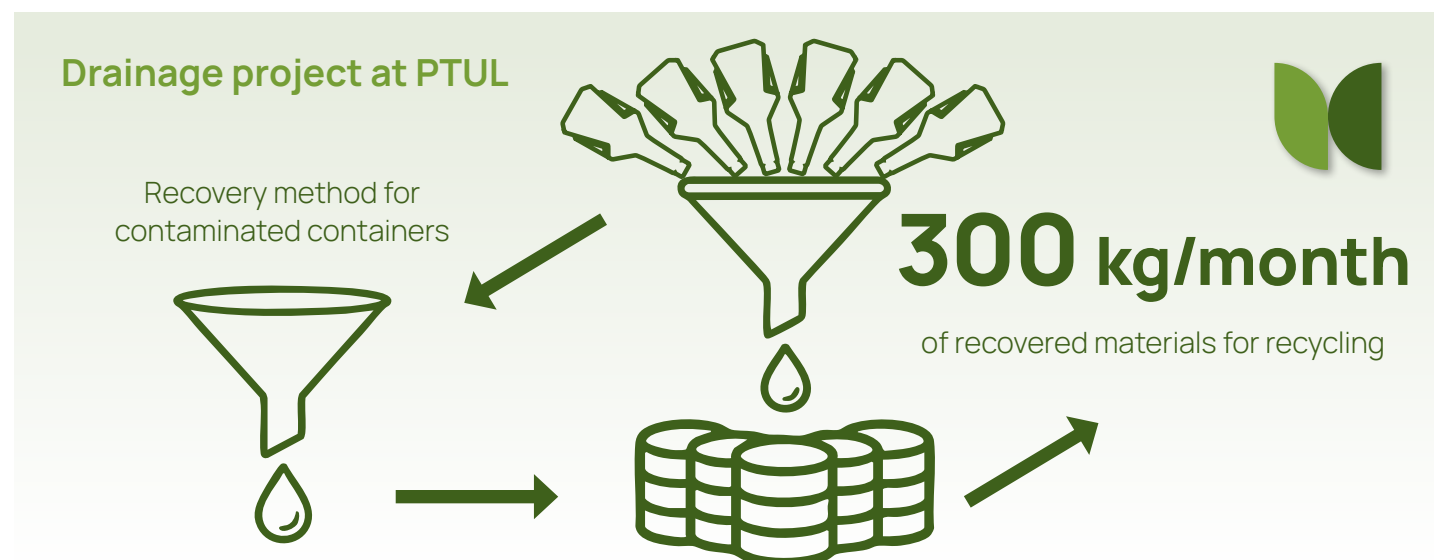
¹ Hazardous Waste = Recovered Waste + Disposed Waste

² Non-Hazardous Waste = Recovered Non-Hazardous Waste + Disposed Non-Hazardous Waste + Recycled Non-Hazardous Waste

* Values have been rounded without decimals

Our Distribution Centers have a monthly follow-up plan for the collection, separation, and proper handling of hazardous waste, maintaining strict internal control and oversight.

As a result, operational and environmental risks are reduced, regulatory compliance is ensured, and greater materials traceability is pursued.





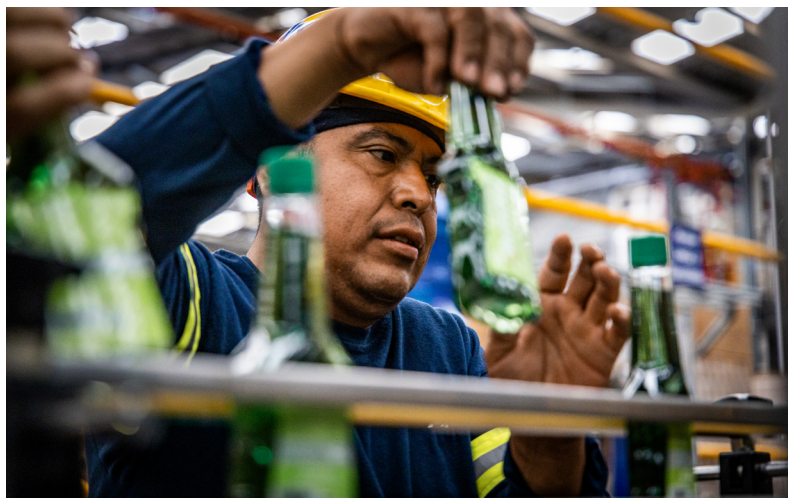
Chemical innovation at Lagos de Moreno Plant

NIS A6

Pollution prevention also extends to our thermal processes and infrastructure maintenance.

At PLDM, we integrated high-efficiency anti-scaling and anti-corrosion chemicals as additives in the water system. These substances are intended to prevent solid buildup and corrosion in industrial equipment.

Thanks to this intervention, we reduced the frequency of blowdowns or discharges required to remove sediment from systems. By minimizing these blowdowns, we not only extend the useful life of our assets, but also reduce the volume of effluents requiring treatment and avoid water and energy waste associated with replenishing levels in heating systems.



Transparency and measurement with global standards

We advanced in documenting our recycling and valorization processes.

We recognize that transparency is key for our investors and shareholders; therefore, our approach includes strengthening measurement systems to accurately report the volume of emissions avoided by the VRU and the detailed breakdown of treatment methods for each hazardous waste category.

These steps reaffirm our determination to operate not only in accordance with Mexican regulations, but also aligned with global environmental governance best practices.





Biodiversity and environmental regeneration



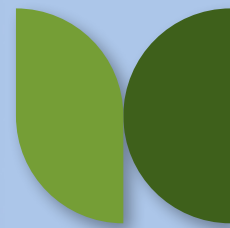
The preservation of natural capital is a fundamental pillar for the resilience of our business model.

We recognize that our operations interact with local ecosystems whose health is essential for environmental and social balance.

ESRS E1 / E4

NIS A6

We have integrated biodiversity and environmental regeneration as areas of action that go beyond regulatory compliance.



Environmental regeneration and workplace environment improvement



Stress Reduction

Green and recreational areas for disconnection and well-being



Sense of Community

Planting and maintenance as a catalyst for collaboration across departments



Environmental Education

Contact with the soil and greater awareness to conserve local ecosystem services

AKRON gardens: Spaces for regeneration, well-being, and environmental awareness

Our biodiversity strategy is reflected in the creation of an urban garden within our facilities.

This space seeks not only to expand green infrastructure in industrial environments, but also to serve as a learning laboratory on biological cycles and responsible food production.

At the Storage Terminal, we maintain the AKRON Garden project, located in a strategic area adjacent to lake number 3. This space has been specifically designed for the production of vegetables free from chemical fertilizers and herbicides, promoting a culture of participation among employees.

Through this garden, operational areas become spaces of practical use, ecological value, and environmental awareness, directly benefiting personnel by promoting learning in sustainable practices.

In parallel, we consolidated the Urban Garden as a cultivation space that promotes healthy habits and team integration.

This project includes a careful selection of adapted crops, such as broccoli, lettuce, zucchini, onion, garlic, and green chili peppers.

To ensure the technical feasibility and scientific rigor of these green areas, we collaborate with experts from the University of Guadalajara, who provide specialized training to our employees on planting, care, and conservation techniques.



Nature-based solutions: AKRON microforest

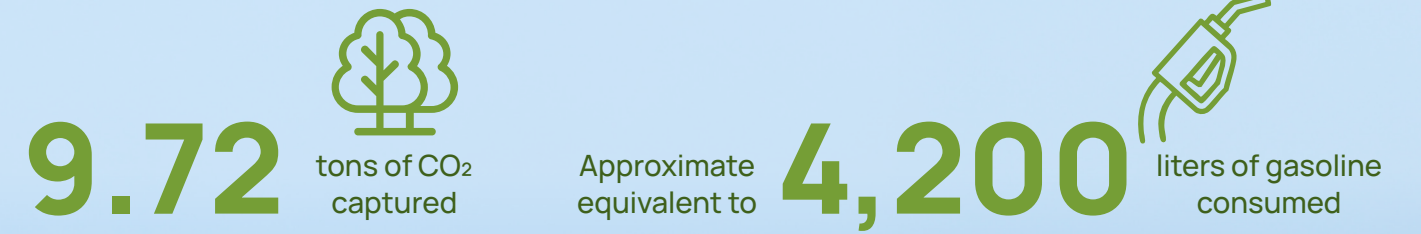
Although the priority of our climate strategy focuses on the direct reduction of operational emissions, we recognize the value of nature-based solutions as an additional climate action mechanism.

As part of our complementary climate mitigation actions, the AKRON Microforest, located in San Martín Tilcajete Ocotlán, Oaxaca, has achieved

an accumulated capture of 9.72 tons of CO₂ over three years, equivalent to the consumption of approximately 4,200 liters of gasoline.

This initiative contributes to biogenic carbon absorption and strengthens local biodiversity, while also promoting environmental awareness among employees.

AKRON Microforest in Oaxaca



Toward ecological impact reporting

We are working to strengthen our performance indicators with the objective of moving toward a scientific measurement model for our comprehensive environmental impact, ensuring compliance with national regulations and alignment with international best practices.





Environmental management system

ESRS 2

We understand that transitioning toward a responsible energy model and integrating sustainability into strategic decision-making requires strong monitoring and control systems that ensure information integrity and progress toward our goals.

For this reason, we advanced in reporting how our organizational structure and technological tools converge to manage the impacts identified in our Double Materiality Assessment.

The Internal Management System: Our environmental compass

We consolidated an Internal Management System, which serves as the central axis for measuring, controlling, and improving environmental performance.

This system is more than a database; it is an active management tool that enables monitoring of critical indicators related to energy, water, and waste.

Through systematic data collection, we identify operational efficiency opportunities and mitigate regulatory or ESG non-compliance risks, strengthening the consistency, traceability, and transparency of our environmental management.

The system is implemented based on three operational pillars:

1. **Periodic measurements:** We monitor resource consumption across all business units.
2. **Operation of owned infrastructure:** We directly supervise the performance of our environmental assets, including solar panel energy generation and the effectiveness of our water treatment plants.
3. **Continuous improvement:** We apply internal procedures for data recording and analysis, allowing us to establish annual goals based on historical evidence and technical projections.





Transparency in 2025 performance

The results from our management system show a continued trend toward optimization.

Although operational growth may influence gross consumption figures, constant monitoring allows us to calculate impact intensity.

This discipline in data capture enables us to clearly disclose our emissions, water use, and waste management today, laying the foundation for transparent communication of our performance and strengthening stakeholder trust.



Being family



Introduction

People at the Center of Our Sustainability Strateg

At AKRON, we believe our purpose of **“Changing the Country for the Better”** is inseparable from the well-being of the people who make our energy possible.

For this reason, under the Being Family pillar, in 2025 we strengthened the social dimension as a strategic component that goes beyond administrative management, placing human capital and the communities where we operate at the center of decision-making.

This vision is also supported by our Double Materiality Assessment, which enables us to identify both how we positively impact society and how social risks and opportunities strengthen the financial resilience of our organization.

We promote comprehensive well-being among our employees while supporting social mobility by linking technical training with human and professional development, ensuring that AKRON's growth translates into the growth of our people.

We also extend our commitment to the communities surrounding our Distribution Centers (CEDIS) and plants through engagement and volunteer initiatives designed to generate shared value in key locations such as Lagos de Moreno and Tultitlán.

We continue progressing toward the institutionalization of sustainability by integrating social criteria into investment decisions. The results achieved this year reflect an organizational culture that values internal innovation and prepares ethically and technically for the evolving challenges of the energy sector.

This pillar is structured around three strategic dimensions:

- Culture and Leadership
- Comprehensive Well-being
- Community Engagement and Social Investment

Every action undertaken in 2025 reflects a deep commitment: growing as a company also means growing as a family and as a community.



Organizational culture and transformation



ESRS S1-2

ESRS S1-6

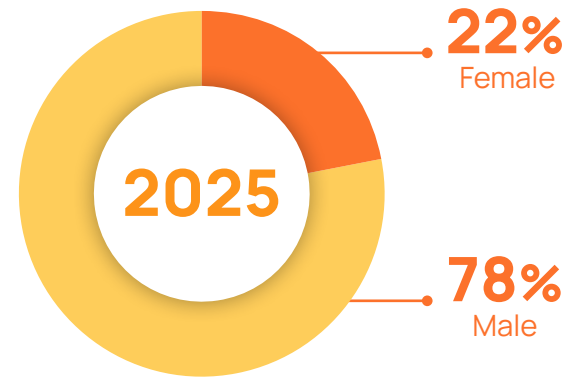
NIS B4

The energy that drives AKRON

Our 873 employees are more than an operational figure; they are the most valuable asset identified through our Double Materiality Assessment, where talent management and labor relations were consolidated as priority material topics due to their impact on both social well-being and the Group's financial continuity.

Demographic Analysis / Human Capital

Gender	Total	Percentage
Female	194	22%
Male	679	78%
Total	873	100%



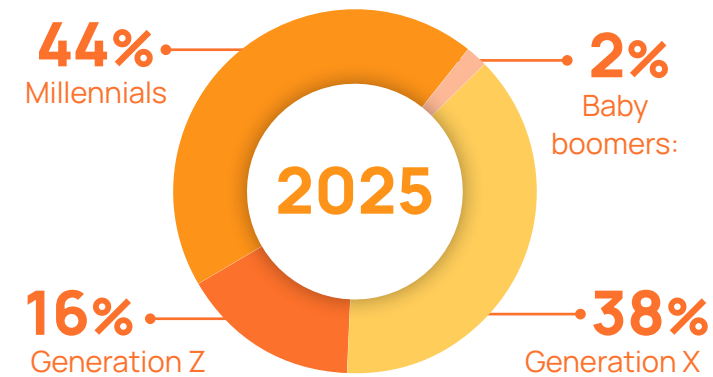
Our demographic structure reflects a strategic balance between the agility of younger generations and the strength of institutional experience.

This diversity of perspectives strengthens programs such as AKRON Legacy (Intergenerational Mentoring), through which we seek to preserve the technical expertise of senior employees while integrating the digital perspective of younger generations.

This initiative strengthens organizational stability, as 16% of employees have more than 21 years of service, providing invaluable institutional memory, while the incorporation of new talent reflects our dynamic growth and ability to respond to sector challenges.

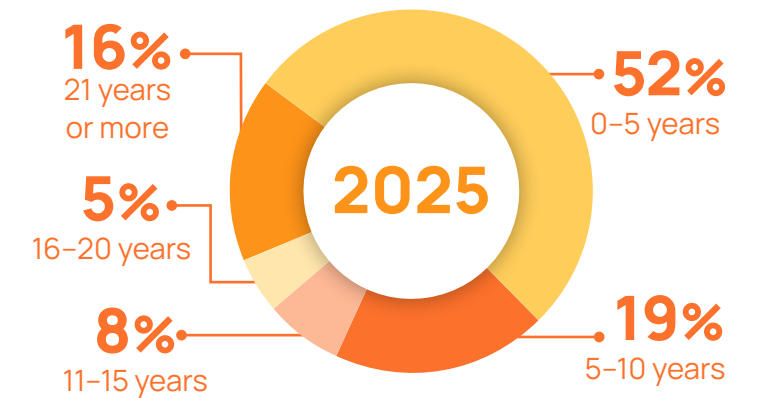
Generational Distribution

Generation	Total	Percentage
Baby Boomers	18	2%
Generation X	334	38%
Generation Z	137	16%
Millennials	384	44%
Total	873	100%



Seniority distribution

Years of Service	Total	Percentage
0-5 years	455	52%
5-10 years	169	19%
11-15 years	64	8%
16-20 years	45	5%
21 years or more	140	16%
Total	873	100%



Building belonging and responsible leadership

We strengthened internal communication, active listening, recognition, and leadership development as tools to consolidate a culture of excellence and commitment.

The results of the Workplace Climate Survey – which measured leadership, fairness, respect, pride, teamwork, and direction – were analyzed by leadership teams and used as the basis for area-specific action plans.

We strengthened our sense of belonging and cultural alignment through initiatives such as AKRON TV, our internal communication channel, which shares key company topics and reinforces organizational alignment.

We complemented this strategy with performance recognition programs, service anniversary celebrations, and institutional events that reinforce our identity as a family.

Through these actions, AKRON not only complies with regulatory frameworks, but also builds a resilient organization capable of transforming knowledge into positive energy for the future of the country.



Workplace climate

80%

overall score

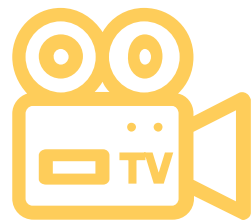


92%

record participation
(735 out of 802 participants)



Achievements and recognition



AKRON TV: Strategic communication

5 broadcast editions

Average audience reach of **350** connections per session

Topics covered: strategic aspiration, Our Ten Principle, commercial achievements, sustainability initiatives

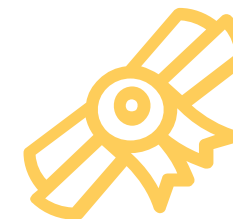


Inspirational leadership development (Senior management)

17 directors participated in the Senior Management Program (Phases 1 and 2)

Program developed with a Harvard-affiliated consultant

Hogan assessments implemented to identify personalized development pathways



Performance recognition

7 employees recognized as MVPs (Most Valuable Players)

Birthday kits delivered to all employees

Institutionalized long-service recognition programs





Evolving minds

NIS B3

The sustainability of our business model in an evolving energy sector depends on our ability to learn, innovate, and adopt technologies that optimize our value chain.

For this reason, training and digital transformation are not isolated processes, but critical components of our sustainability development model for strengthening human capital.

Training for a culture of compliance, ethics, and professional growth

During the year, we reached a total of 25,510 training hours, equivalent to approximately 29 average training hours per employee.

This training effort directly responds to the material topic of Talent Development, identified as a priority issue to ensure operational continuity and service excellence.

We continue advancing toward the institutionalization of these principles, recognizing that ethics is the fuel that enables AKRON to fulfill its promise of Changing the Country for the Better.

The distribution of training hours reflects a balance between safety-related training, soft skills development, and technical specialization.

Through our ISEAZY e-learning platform, we provided 8,718 hours focused on cross-functional skills, including decision-making, assertive communication, creativity for innovation, and strategic business vision; 11,676 hours were dedicated to safety, health, well-being, and Mexican Official Standards (NOMs), and 1,382 hours to English-language development, essential tools for professionalizing our workforce in a globalized market.



We also continued financially supporting employees pursuing undergraduate and graduate studies. By investing in education, we not only support personal development, but also strengthen organizational capabilities.

Evolving minds

25,510 total training hours 29 average hours per employee



Education for the Future

Scholarship Program for Undergraduate and Graduate Studies

100%
retention rate



17
employees enrolled in undergraduate programs (7 graduates)



15
employees enrolled in master's programs (6 graduates)



Undergraduate scholarships

“ For me, the scholarship support was a motivation to reach my goal, which was to finish my degree and feel like I am part of the company. That motivated me not to falter and not to give up. Thank you for your support and trust.”

Ignacio Aguilera

Production Supervisor at PLDM

Bachelor's in Business Administration



“ The support from my scholarship was an excellent opportunity to keep learning, improving myself, and above all, acquiring the knowledge for a better development of my activities in both the workplace and personal life. Returning to the classroom to learn the tools was quite a challenge, allowing me to fulfill a dream I had postponed for many years. Thank you very much.”

José Paulino Contreras Muñoz

Credit and Collections Analyst

Bachelor's in Accounting



“ I want to express my most sincere gratitude for the attention, guidance, and support during my process in the Bachelor's Degree in Marketing. Completing this project represents fulfilling an important personal and professional challenge. This achievement will allow me to better perform my duties at AKRON, a company to which I feel deeply committed, since throughout these 13 years they have supported my growth in all areas of my life.”

Hugo Sergio Aguirre Aguilar

Industrial Sales Manager

Bachelor's in Marketing



Master's scholarships

“ The scholarship awarded by AKRON represented a recognition of my performance and professional commitment, as well as a valuable opportunity to continue my academic development. Thanks to this support, I have been able to strengthen my knowledge and apply what I've learned for the benefit of both my personal growth and that of the organization.”

Carolina Hernández Huerta

Physicochemical Analyst at PLDM

Master of Business Administration (MBA) in Quality and Productivity



“ Having the support of the company and this scholarship program has truly been a great help, because I was able to continue my studies and, at the same time, have financial backing that allowed me to keep my household in balance. I am grateful for the support provided, as it was of great utility for my professional development.”

Alfredo Ortiz Bocanegra

Grease Technician at PLDM

Master of Business Administration (MBA) in Quality and Productivity



“ The support provided by AKRON to pursue a master's degree was the foundation to shape this process. And regarding the contributions that will be made to the technology area, it complements an important part of the growth strategy and being prepared to face the challenges and opportunities that the organization confronts. I wanted to start this process, but it hadn't materialized until this support was achieved, which carries a financial and personal investment that was made possible with the support of the organization.”

Daniel Villa García

IT Systems Development Specialist

Master's in Information Technology Management





Innovation and digital transformation

ESRS S1-13

Reducing gaps and increasing opportunities

We strengthened talent development through the Digital Inclusion Program, which promoted technology skills across all organizational levels through monthly workshops, short-format learning content (“Tech Minute”), and recognition programs for employees designated as Digital Champions, who encourage the effective use of digital tools.

These actions seek to reduce internal gaps and facilitate technology adoption.

We also consolidated strategic tools for the Group, such as the implementation of the Salesforce platform across 11 Distribution Centers (CEDIS), enabling integrated management of sales, customer service, marketing, and commercial operations.

The Worky platform, launched during the year, also supports the centralization of human capital processes, allowing improved data-driven decision-making, operational efficiency, and equitable access to information.

Salesforce

Implemented across 11 CEDIS



**Digitalization
at the Service
of Our People**



Operational efficiency

Worky

Human capital centralization



Data-driven decision-making

ISEAZY

E-learning platform



Equitable access to information



Innovation Lab: Internal innovation and intellectual capital development

We consolidated a structured internal innovation model that channels employee ideas into viable projects that generate value for both the company and the community.

This Innovation Lab responds to the need for a formal process to receive, evaluate, test, and prototype ideas emerging directly from operations. In this way, the organization strengthens its ability to capture the knowledge and creativity of those closest to processes, customers, and communities.

The Innovation Lab promotes innovation while reinforcing our culture of continuous improvement.



Innovation Lab Progress



2

types of projects



22

community engagement initiatives



10

intrapreneurship ideas developed

General methodology

1. Submission

Ideas aligned with AKRON strategic challenges



2. Evaluation

Defined criteria



3. Prototyping

Rapid development and experimentation



4. Maturation

Continuous monitoring



5. Scaling

Institutionalization of value-generating ideas





Comprehensive well-being



ESRS S1-1 / S1-11

NIS B4

Occupational health and safety for a culture of prevention and integral care

Technical safety management and risk mitigation

Ethical culture and respect for human rights reach their highest practical expression when we ensure the physical integrity and emotional well-being of our people – our family.

At AKRON, operations and safety go hand in hand.

For this reason, our sustainability development model integrates occupational risk management not merely as a compliance requirement, but as a pillar that directly impacts employees' quality of life.

Given the nature of our operations in the energy sector, technical prevention remains our first line of risk management.

During 2025, we strengthened specialized technical training to ensure that operational and administrative personnel possess the competencies required to manage critical risks.

We dedicated a total of 11,676 training hours specifically to the Safety, Health, and Well-being axis.

This effort focused on the adoption of key national standards:

- **NOM-005-STPS:** Handling, transportation, and storage of hazardous chemical substances, essential for our plants and logistics processes.
- **NOM-010-STPS:** Management of chemical contaminants in workplace environments, ensuring that workspaces maintain controlled and safe exposure levels.



Comprehensive well-being: Vida en Balance strategy

Through coordination between Human Capital, the Corporate Medical Team, and the Social Investment area, we consolidated the Vida en Balance strategy focused on promoting physical, emotional, mental, social, and financial well-being.

Through health campaigns, sports activities, integration events, and preventive programs, we addressed critical issues such as occupational stress, emotional exhaustion, and work-life balance.

Vida en Balance



Physical health

Preventive health campaigns, lactation room infrastructure, sports tournaments (soccer, padel, volleyball)



Social cohesion

National integration events, year-end celebrations, corporate volunteering



Emotional health

Specialized psychological support, grief counseling, crisis intervention, emotional self-regulation training



Financial well-being

Undergraduate and graduate scholarship programs, family consulting services



Mental health and emotional support

Aligned with NOM-035-STPS and recognizing today's mental health challenges, we strengthened our emotional support network.

We operate a psychological support, grief counseling, and family consulting program aimed at employees and, in specific cases, their families.

The program provides confidential and specialized support for situations that may affect personal stability and workplace performance.

Through ISEAZY and specialized sessions, we also delivered training focused on emotional resilience and self-care.

Results
 Improvements in emotional well-being and capacity to resume personal and professional activities

224
 support sessions delivered

71
 employees supported and

5
 family members supported

Health and prevention with a focus on female employees

Our commitment to health considers the specific needs of female employees, representing an important step toward closing inequality gaps.

Recognizing that prevention saves lives, AKRON promotes early disease detection through awareness campaigns such as cancer prevention initiatives, integrating preventive care into our institutional agenda. These actions reinforce our culture of self-care and seek to reduce critical health risks among female employees.



Physical health and cancer prevention

PLDM

- 22** ultrasounds (women)
- 20** blood tests
- 20** prostate antigen tests
- 20** prostate ultrasounds

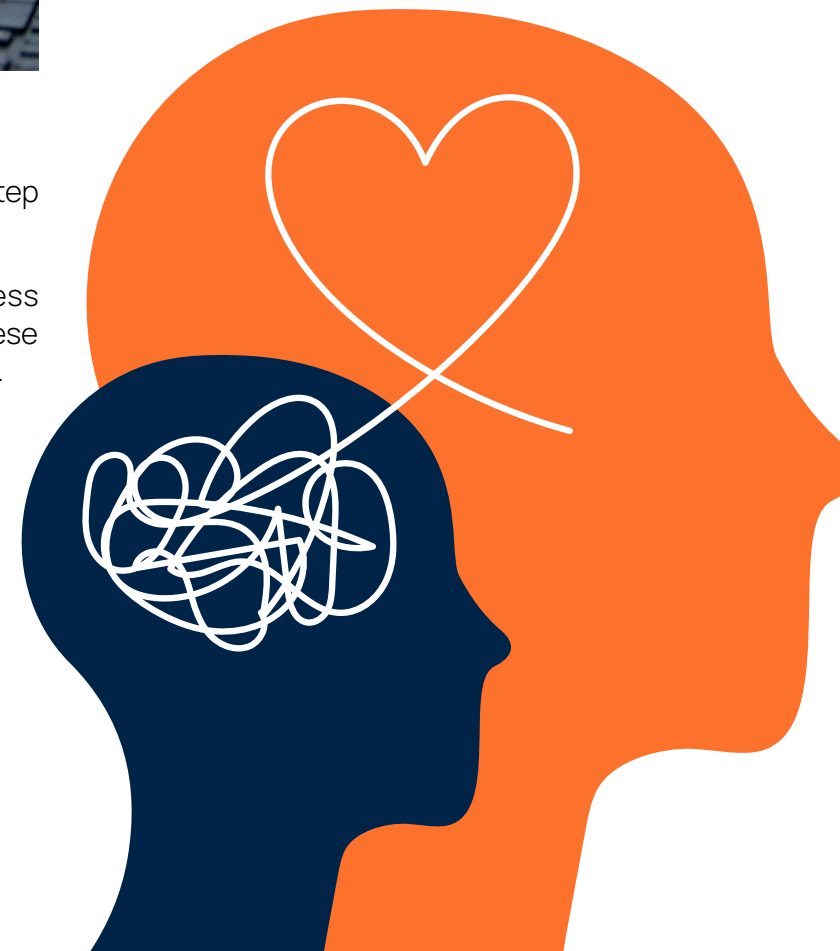


Corporate Guadalajara



- 16** ultrasounds (women)
- 14** blood tests
- 16** prostate antigen tests
- 16** prostate ultrasounds

Physical activity is a core part of our identity



Support in the moments that matter most

- Confidential and specialized support for grief, depression, anxiety, and family crises
- Focus on crisis intervention, emotional management, and strengthening life skills

Mental and emotional well-being actions

- Crisis Support Training: "Facing Grief" and "How to Care for Our Minds"
- Self-care: "How to Begin the Journey of Self-Love" and "Emotional Self-Control"



Sports and physical activity: cohesion and health

During 2025, sports served as an important way to strengthen belonging, teamwork, and physical well-being across our teams nationwide, representing tangible evidence of our philosophy of balance and well-being.

The AKRON Soccer Tournament included 17 teams and 163 participants from Lagos de Moreno, Corporate Offices, and Tultitlán-Pantitlán.

Additional physical activation activities included races, local circuits, bowling tournaments, padel, volleyball, beach soccer, and kayaking activities.

Institutional events and sense of belonging

At AKRON, we celebrate life in community.

Institutional events such as the Year-End Celebration bring together plants, corporate offices, and CEDIS nationwide.

These spaces are important for recognizing long-term service and celebrating the loyalty and career paths of those who have grown with us through commemorative videos.

These actions reinforce emotional connection and validate the purpose behind our daily work.

Through these initiatives, AKRON reaffirms its commitment not only to being a leading energy company, but also a professional home that supports, develops, and balances the lives of its people.



Future vision: Human capital pillars

Our talent development strategy is not static. Based on performance evaluations and sector needs, we identified strategic pillars to strengthen human capital:

- **Inspirational Leadership (Senior Management):** Continuation of leadership development initiatives for executive teams.
- **AKRON Legacy Program (Intergenerational Mentoring):** Cross-generational mentoring model designed to preserve senior expertise while integrating younger talent perspectives.
- **Continuous Feedback Culture:** Transition toward a permanent and real-time feedback culture.

Through these initiatives, we continue building a resilient organization capable of transforming knowledge into positive energy for the future of the country.





Social investment and community engagement



ESRS S3

Being Family also means taking responsibility for employees' families and the broader community. Throughout the year, we directed social investment initiatives toward civil society organizations and local communities through financial donations, education programs, health initiatives, inclusion projects, and support for vulnerable populations.

Well-being for Employees' Families: Creceemos tu Mundo Program

The Creceemos tu Mundo program consolidates a comprehensive support approach for employees' families and reflects our conviction that employee well-being is intrinsically linked to family well-being.

When supporting employees' families, we not only seek to improve quality of life, but also strengthen emotional stability, concentration at work, and organizational commitment.

Creceemos tu Mundo is our way of saying: your family is part of our family.

The program is structured around four dimensions that address the most relevant needs of families:

- **Physical Well-being:** Physical conditioning and healthy habits promotion.
- **Emotional Well-being:** Mental health and family bond strengthening.
- **Personal and Academic Development:** Academic support, tutoring, and specialized training.
- **Material Well-being:** Internet access, housing maintenance, and safety support.



Creceemos tu Mundo Program





Community engagement beyond operations

We understand that our responsibility extends beyond the boundaries of our operations. For this reason, we designed a social investment strategy that strengthens local relationships and reinforces the social legitimacy of our operations through three approaches:

Strategic donations

We provided financial support to organizations addressing critical needs related to health, education, and inclusion.

- 7 organizations supported
- 940 people benefited
- 300 medical consultations delivered and 97 eyeglasses donated

Community projects through Distribution Centers (CEDIS)

We encouraged the AKRON family to engage directly with their local communities.

During the year, CEDIS teams developed initiatives that resulted in 22 community projects, with economic investment and volunteer service hours.

These initiatives involved employees and local partners. Projects ranged from support for animal

protection organizations to hospital assistance and rehabilitation of community spaces.

These actions strengthen local relationships and reinforce the social legitimacy of our operations.

Corporate volunteering

We promoted corporate volunteering activities through sports events with social impact developed in partnership with specialized organizations.

These activities allow our employees to contribute directly to the well-being of vulnerable communities while strengthening their sense of purpose.

One of the most relevant initiatives during the year involved volunteering at tennis tournaments in Guadalajara and Mérida in partnership with Dr. Sonrisas.

These events combined high-level sports with fundraising activities for social causes.



Volunteer responsibilities

- Logistical support for fundraising events
- Assistance to participants and attendees
- Promotion of supported social causes
- Fundraising activities



Results

- 33 AKRON volunteers participated
- 15 community service hours completed
- 33 direct beneficiaries
- 66 indirect beneficiaries

Community projects through



22 projects

10 participating CEDIS

50 employees involved



1,232 direct beneficiaries

950 indirect beneficiaries

263 volunteer service hours



Being transparent

Introduction

Operating with integrity as the foundation of sustainability

Governance enables AKRON to operate with trust, anticipate risks, and consolidate its sustainability development model over the long term.

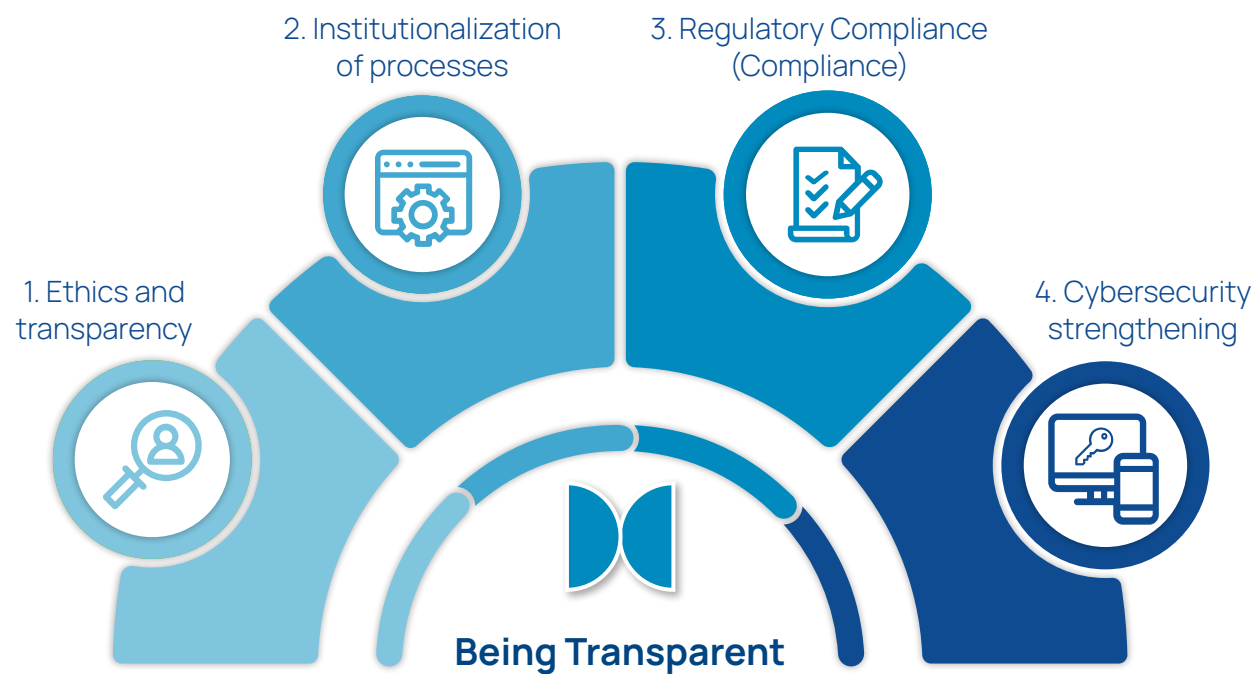
Throughout 2025, we continued moving toward a more institutionalized, transparent, and prevention-oriented governance structure, progressively aligning our practices with national and international sustainability, corporate governance, and cybersecurity standards.

We understand sustainability not as a set of isolated actions, but as a model supported by clear rules, formal processes, and defined responsibilities. In this context, governance serves as a cross-functional and strategic enabler for responsible decision-making, risk management, and business resilience.



Ethics and transparency

Akron's pillars for Sustainable and Responsible Management



Strengthening the Ethics Committee and whistleblowing management



ESRS G1
NIS: C1 / C2 / C6

We strengthened ethics and transparency as key pillars of organizational trust by reinforcing the Ethics Committee and institutional whistleblowing mechanisms.

This evolution addressed the need for more objective, confidential, and timely processes to identify and address conduct that may affect AKRON's values.

The restructuring of the Committee, through the incorporation of new leadership areas and a specialized whistleblowing management role, improved case analysis and classification, strengthened whistleblower protection, and enabled more effective follow-up and implementation of corrective actions under principles of impartiality and confidentiality.

Ethics Committee case management flow



2025 Key results

 **5** business days: Average response and case resolution time

 **84%** of reports submitted through the electronic whistleblowing channel

 **58%** of reports resulted in implemented corrective actions

In addition, based on trend analysis, we identified areas of opportunity and reinforced our preventive approach through an internal values campaign aimed at strengthening respect, promoting the appropriate use of reporting channels, and encouraging adherence to the Code of Ethics.

Consolidate a mature ethical culture, strengthen trust in whistleblowing channels, focus leadership and communication training on improving workplace climate.



Institutionalization

Clear rules for long-term sustainability



ESRS G1

Throughout 2025, we continued institutionalizing our operations as the foundation for orderly, transparent, and predictable management, strengthening AKRON's framework of policies, procedures, and internal controls.

This effort aims to reduce operational and compliance risks, clarify responsibilities, and ensure consistency in decision-making across all business units.

Standardizing documents and systematically monitoring progress helped consolidate an internal control structure aligned with corporate governance and evolving sustainability and compliance requirements. This structure also promotes greater consistency between corporate strategy and operational execution while supporting more effective integration of ESG criteria into key business processes.

Overall documentation progress

72%

104 documents developed out of 145 planned

102
newly
created
documents



Corporate Google Sites implemented: centralized repository accessible to all employees



Active Legal Department participation: strengthening regulatory compliance through document review



Approval of institutional policy and procedure packages

These actions reduce operational and compliance risks, avoid duplication, improve process clarity, and strengthen informed decision-making, contributing to stronger and more consistent governance.

Why institutionalization matters

- Strategic, operational, and control decisions supported by defined policies, procedures, and oversight bodies
- Alignment with the corporate governance structure
- Clear definition of roles and responsibilities between the Board of Directors, specialized committees, and senior management



Orderly, transparent, and predictable operations



+ Trust

+ ESG maturity

+ Regulatory compliance

+ Long-term sustainability





Regulatory Compliance (Compliance)

Anticipating risks in an evolving regulatory environment



ESRS G1
NIS: C4

We formalized a comprehensive regulatory compliance approach designed to prevent legal, financial, and reputational risks through a Compliance Management System aligned with AKRON's governance. This system establishes clear processes to identify, evaluate, and mitigate regulatory risks across the company's operations.

By integrating defined tools, metrics, and responsibilities, AKRON continues strengthening a culture of corporate responsibility that reinforces the confidence of authorities, investors, and strategic partners while contributing to sustainable operations aligned with applicable requirements.





Cybersecurity



We strengthened cybersecurity as an essential component of governance and risk management by addressing information protection, digital governance standards, technological infrastructure, and employee awareness regarding responsible information use.

This approach recognizes digital security as a key factor for operational continuity and stakeholder trust.

We strengthened our technological defense and resilience ecosystem through updates and reinforcement of critical infrastructure and enterprise software, aligned with new cybersecurity and risk management policies.

We also reinforced information access controls based on operational needs and advanced security criteria through strict identity controls and segmented access privileges within cloud environments.

As a result, cybersecurity has become a strategic governance priority aligned with internationally recognized standards and with AKRON's long-term sustainability vision.

Additionally, the implementation of a globally recognized ERP platform enabled centralization of U.S. operational information, process standardization, information security and traceability, and more agile and reliable decision-making.

Our governance initiatives reflect our belief that sustainability is built through strong structures, clear processes, and a shared ethical culture.

By strengthening transparency, institutionalization, regulatory compliance, and cybersecurity, we continue building the foundations needed to responsibly scale our environmental and social performance, prepare the organization to respond to future challenges, and progressively align with international standards.



In 2025, we took a decisive step toward more robust, preventive, and internationally aligned governance. By integrating ethics, compliance, institutionalization, and cybersecurity, we reinforced responsible decision-making and strengthened business resilience, establishing solid foundations for sustainable long-term management.



Main advances

General systems hardening and telecommunications infrastructure renewal:

229 
training hours delivered

16 
webinars and training sessions on ransomware, phishing, and secure browsing


Alignment with frameworks such as NIST, CIS, and ISO 27001



Launch of the internal campaign "Protect Everyone's Energy" with a preventive focus

Appendix



Reference tables for international frameworks

The following tables present the international reference frameworks that have guided AKRON's sustainability initiatives.

This orientation helps identify how each initiative and action presented throughout the Being conscious, Being family, and Being transparent sections contributes to the Sustainable Development Goals (SDGs), supports alignment with the European Sustainability Reporting Standards (ESRS), and seeks progressive alignment with Mexico's Sustainability Reporting Standards (NIS).

In this way, the report demonstrates a strong commitment to transparency, accountability, and responsible management of environmental, social, and governance impacts.

European Sustainability Reporting Standards (ESRS) and Sustainable Development Goals (SDGs)

For AKRON, the European Sustainability Reporting Standards (ESRS) provide guidance toward sustainability, as they constitute the reporting framework that European and non-European companies operating in the region must follow under the Corporate Sustainability Reporting Directive (CSRD).

The CSRD is a European Union regulation requiring companies to disclose sustainability performance in a more detailed, comparable, and reliable manner.

At the same time, the 17 Sustainable Development Goals (SDGs) promoted by the United Nations (UN) represent a global commitment to achieving comprehensive sustainable development under the 2030 Agenda.

For AKRON, these goals serve as a reference point for driving innovation, strengthening long-term sustainability, and contributing to a better world.

This report includes references to the standards and SDGs linked to the actions AKRON has implemented through its sustainability development model.

Standard	Description	Page	Subsection	SDGs
Environment (Being conscious)				
ESRS E1	Climate Change	17	Energy transition and portfolio decarbonization	9. Industry, innovation and infrastructure 13. Climate action
		20	Energy efficiency and operational optimization	7. Affordable and clean energy 9. Industry, innovation and infrastructure 13. Climate action
		32	Biodiversity and environmental regeneration	13. Climate action 15. Life on land
ESRS E2	Pollution	29	Pollution prevention and hazardous waste management	12. Responsible consumption and production
		34	Environmental management system	
ESRS E3	Water and marine resources	25	Responsible water management	6. Clean water and sanitation
ESRS E4	Biodiversity and ecosystems	32	Biodiversity and environmental regeneration	13. Climate action 15. Life on land
ESRS E5	Resource use and circular economy	26	Circular economy and waste valorization	12. Responsible consumption and production
Social (Being family)				
ESRS S1	Own workforce	38	Organizational culture and transformation	8. Decent work and economic growth 16. Peace, justice and strong institutions
		43	Comprehensive well-being	3. Good health and well-being 5. Gender equality
ESRS S3	Affected communities	46	Social investment and community engagement	17. Partnerships for the goals
Governance (Being transparent)				
ESRS G1-1	Business conduct	49	Ethics and transparency	16. Peace, justice and strong institutions
		50	Institutionalization	16. Peace, justice and strong institutions
		52	Regulatory compliance (compliance)	16. Peace, justice and strong institutions
		53	cybersecurity	9. Industry, innovation and infrastructure 16. Peace, justice and strong institutions

Sustainability Reporting Standards (NIS)

Mexico's Sustainability Reporting Standards (NIS) are guidelines designed to standardize sustainability disclosure practices.

They were issued by the Mexican Financial Reporting Standards Board (CINIF) and are aligned with the International Financial Reporting Standards (IFRS).

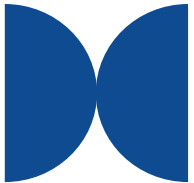
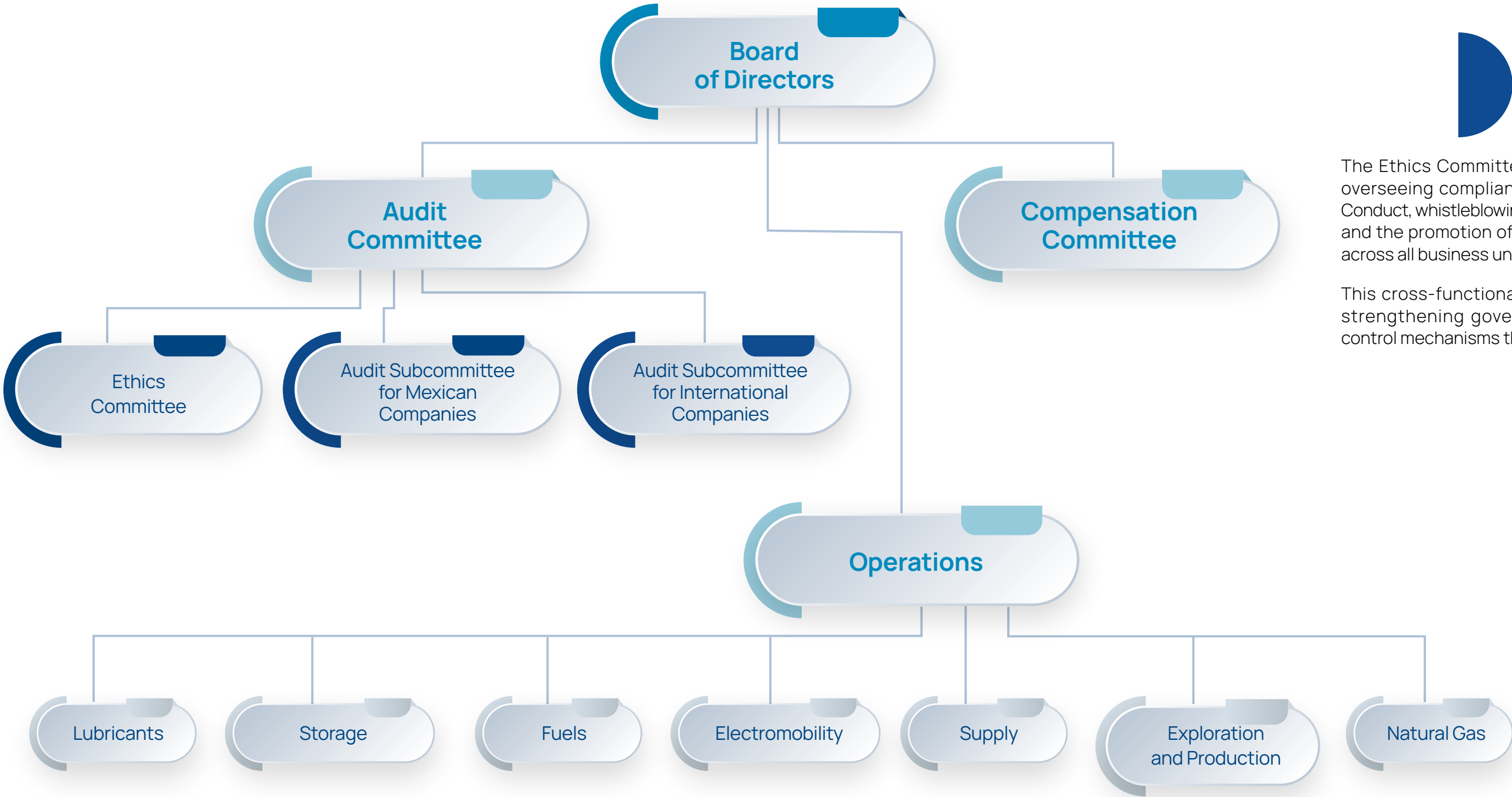
IFRS are global accounting standards designed to unify accounting practices and ensure transparency, comparability, and high quality in companies' financial statements worldwide.

NIS is composed of two sections: NIS A-1, which refers to the conceptual framework, and NIS B-1, which contains the Basic Sustainability Indicators (IBSO). These indicators are those referenced throughout the report as NIS and are compiled in the following table.

Topic	NIS B-1	Page	Subsection
Environment (Being conscious)			
Greenhouse gas emissions	A.1. Scope 1 GHG emissions	17	Energy transition and portfolio decarbonization
	A.2. Scope 2 GHG emissions	20	Energy efficiency and operational optimization
	A.3. 3 Scope 3 GHG emissions	17	Energy transition and portfolio decarbonization
Energy consumption	A.4. Energy consumption	20	Energy efficiency and operational optimization
	A.5. Renewable energy consumption	20	Energy efficiency and operational optimization
Sustainable activities	A.6. Sustainable investment	20	Energy efficiency and operational optimization
		25	Responsible water management
		29	Pollution prevention and hazardous waste management
		32	Biodiversity and environmental regeneration
Waste management	A.7. Water intake	25	Responsible water management
	A.8. Water reuse		
	A.9. Wastewater discharge		
	A.10. Treated wastewater discharge		
Waste management	A.16, Hazardous waste	26	Circular economy and waste valorization
Social (Being family)			
Human capital investment	B.3. Training hours	38	Organizational culture and transformation
	B.4. Employee performance evaluation and professional development	38	Organizational culture and transformation
		43	Comprehensive well-being
Governance (Being transparent)			
Corporate governance	C.1. Board of Directors	49	Ethics and transparency
	C.4. Risk management policy	52	Regulatory compliance (compliance)
	C.6. Integrity and Ethics Code	49	Ethics and transparency
	C.7. Information security	53	Cybersecurity
	C.8. Third-party data protection and privacy	53	Cybersecurity

Organizational chart of the governance structure within AKRON Group

The Group's governance structure is supported by a Board of Directors responsible for overseeing strategy, risk management, and organizational performance. To strengthen transparency and accountability, the Board operates with specialized committees, including the Audit Committee, Ethics Committee, and Compensation Committee.



The Ethics Committee is responsible for overseeing compliance with the Code of Conduct, whistleblowing channel operations, and the promotion of a culture of integrity across all business units.

This cross-functional role contributes to strengthening governance and internal control mechanisms throughout the Group.

Report Coordination and Preparation

This report was developed under the coordination of the Sustainability and Corporate Communications areas as part of AKRON's commitment to strengthening responsible, transparent management aligned with its long-term vision.

Its preparation resulted from a collaborative effort involving multiple business areas and specialized partners that contributed at different stages of the process.


The Double Materiality Assessment was developed with the support of Grupo Financiero BBVA, while advisory and consulting services were provided by Desarrollo Humano de Jalisco S.C.

Graphic design and translation were carried out by Katálysis, and photographic production by Herramientas de Mejora.

At AKRON, we believe sustainability is built every day through teamwork and the commitment of our people.

We thank every employee and partner who, through their role, drives initiatives that generate value for our organization and the communities where we operate.



BEING conscious
family 
transparent

AKRON[®]