ANNUAL SUSTAINABILITY REPORT

2024

Autopista
Río Magdalena

ALEATICA

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About this report

(GRI 2-2) (GRI 2-3)

We present a new edition of our Annual Sustainability Report, highlighting the main achievements and impacts of Autopista Río Magdalena's (ARM) management between January 1 and December 31, 2024. This reporting period aligns with that of our financial statements, prepared under the guidelines of the International Financial Reporting Standards (IFRS) and audited by our Statutory Auditor.

This report showcases the key initiatives that enabled us to contribute to Colombia's Environmental, Social, and Governance (ESG) development, in line with our corporate pillars.

To ensure the quality and comparability of the reported information, this report has been prepared with reference to the Global Reporting Initiative (GRI) Standards, and includes information requested by the Sustainability Accounting Standards Board (SASB), in accordance with the essential option indicated in its latest guidance for the construction and engineering sector. It also incorporates internal indicators aimed at sharing management-specific details with our stakeholders.

(GRI 2-14) This report is published annually, and its content is reviewed by the Board of Directors, General Management, department heads, and the Sustainability and User Service Manager.

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SUSTAINABLE
VISION

SUSTAINABILITY REPORT **2024**

Message from our Executive Director

(GRI 2-22)

In this 2024 Annual Sustainability Report, we share with all our stakeholders the results of an intense year, where the achievements demonstrate that we are on the right path.

As part of Aleatica, at Autopista Río Magdalena (ARM), we align our management with the five corporate pillars that distinguish us, advancing toward the fulfillment of our strategic objectives and the creation of sustainable value.

Safety Comes First as Our Core Principle; we ensure that every operation prioritizes the safety of our employees, users, and communities.

Social and environmental sustainability drives our commitment to responsible development, minimizing impacts and generating long-term benefits for the environment.

Excellence in service motivates us to ensure an efficient, high-quality infrastructure focused on our users' experience.

Corporate integrity reflects our commitment to act with transparency, ethics, and responsibility in every decision.

Passion for the team highlights our focus on human talent, fostering a collaborative work environment and professional growth, always convinced that our team is key to achieving our objectives.

Our work is framed within compliance with the concession contract signed with the National Infrastructure Agency (ANI) to conduct studies and designs, as well as to finance, build, operate, maintain, and revert a road corridor, as stipulated in the contract. These activities impact the territory and the surrounding dynamics.

Given that we execute this process within stipulated timeframes, it is inevitable that, during its development, economic and political conditions at the local, national, and international levels will evolve. Therefore, ARM, in line with the corporate strategy of its shareholder Aleatica, defines a long-term vision and sets objectives that transcend day-to-day circumstances, thereby promoting stability and continuity in our commitment to infrastructure and sustainable development in Colombia.

We have a materiality analysis aligned with our corporate pillars, enabling us to define and adjust our goals within ARM's sustainability strategy. Based on this approach, we structure our actions in accordance with our contractual obligations, ensuring that each plan and program exceeds regulatory compliance and generates a positive impact in the territory where we operate. In this way, we actively contribute to achieving the Sustainable Development Goals (SDGs).

In this report, we share the achievements attained in 2024, many of which have been recognized both nationally and internationally. Below, we highlight some of the most relevant:

We can begin by mentioning that, by complying with the Social Loan Principles (SLP) of the Loan

We received recognition from the Ministry of Labor and the United Nations Development Programme (UNDP) under the Equipares program, reaffirming our commitment to implementing the Diversity, Equity, and Inclusion (DEI) Policy, as well as promoting equal opportunities and building a more equitable and inclusive work environment.

Market Association (LMA), ARM has achieved a social classification for the international bank debt portion of its financing. This social label highlights the work carried out by the concessionaire's team within the framework of social, environmental, and land management, as well as compliance with four key social indicators: (1) kilometers of roads built or rehabilitated, (2) beneficiaries with new and improved access, (3) people with access to affordable transportation systems, and (4) housing units benefiting from processes such as tenure, infrastructure improvement, and access to drinking water.

In 2024, we advanced in renewing our vehicle fleet. We now have vehicles with different fuel types (including hybrid and electric) to efficiently meet our management needs and contribute to the CO$_2$ emissions mitigation plan established by ARM.

We are proud to have received the Corresponsables Award for the best stakeholder dialogue process, thanks to initiatives such as "Un Café con Autopista Río Magdalena" (A Coffee with Autopista Río Magdalena), "Fútbol para Formar" (Soccer for Training), and "Buenos Vecinos" (Good Neighbors), programs that have strengthened our connection with the communities.

We also achieved a key milestone with the attainment of the ISO 9001:2015 certification. Furthermore, in January, we renewed our ISO 14001:2015 and ISO 45001:2018 certifications, thereby consolidating an Integrated Management System (IMS) certified under three standards, all of which demonstrates the quality of our processes, our commitment to environmental care, and the protection of our employees' health and safety.

We are preparing for future challenges with a strategic vision focused on the objectives we have set for 2025. Managing the impacts of climate change, addressing the scarcity of natural resources, and strengthening the resilience of our operations will be key aspects. We will also continue advancing in service excellence, strengthening ethics and compliance, ensuring the safety of our employees, contractors, and users, improving risk management, enhancing cybersecurity, and implementing innovative solutions. All of this reaffirms our commitment to business continuity and sustainability.

We thank our employees, contractors, and suppliers for their commitment and dedication: they have been fundamental in achieving the milestones reached in 2024. Their contribution is key to ensuring that everyone traveling on our roads does so safely and reliably. We know that challenges remain, and we count on your support to continue improving, innovating, and tackling the challenges ahead of us together in 2025.

**Alejandro
Niño Arbeláez**
Executive Director of the Business Unit
Autopista Río Magdalena

SUSTAINABILITY REPORT **2024**

Message from our sustainability and user service manager

(GRI 2-22)

At ARM, we view sustainability as a fundamental pillar for generating value for our stakeholders and contributing to territorial development. Our strategy seeks to balance economic growth, responsible impact management, and the creation of opportunities for communities. To this end, we promote knowledge as a key tool for anticipating risks and minimizing their effects, thereby ensuring a more sustainable operation.

With this vision, in 2024 we achieved significant progress that reflects our commitment to generating a positive impact in the territory, including:

Waste management and circular economy. We reincorporated 48% of the waste generated in our direct operations into new value chains. Furthermore, we developed a new strategy thanks to key partnerships, such as the one established with the World Women's Corporation Colombia through the **Telareciclo–**Confeccionando la Sostenibilidad program, which benefited single mothers in Puerto Berrío. Likewise, in collaboration with the **Puntos Verdes Foundation**, we ensured the proper disposal of Waste Electrical and Electronic Equipment (WEEE) and vehicle batteries.

Investment in sustainable development: We allocated **COP 495.7 million** to products and services that drive sustainable development.

Female labor inclusion: Through "Del Rosa al Amarillo" (From Pink to Yellow) Strategy, we provided training to **37 women** from the project's area of influence, facilitating their access to jobs traditionally held by men and promoting equity and labor inclusion in the territory.

Access to water resources: We donated **31 water filters** to families participating in training processes and improved the water catchment systems for 72 households, promoting safer and more sustainable access to water resources.

Promotion of green businesses: We delivered two community nurseries in the municipalities of Vegachí and Yalí, with the capacity to produce between **50,000 and 100,000 seedlings** of native species per month, contributing to environmental restoration and impact compensation. We also promoted the productivity of single mothers and people in vulnerable situations by generating economic opportunities and fostering reforestation with native species.

Climate change adaptation strategy: We implemented actions to strengthen risk management related to climate change, both within our project and in the communities and regional entities. We also updated the climate vulnerability and risk analysis and incorporated the design and planning of our early warning system.

Women's empowerment in the community: We promoted the training and share of women in our area of influence to support their development and highlight their role in local initiatives, aiming to strengthen their inclusion in the community.

Road safety: We developed road safety education strategies primarily aimed at road users, including nearby communities and children in schools within our area of influence, who will be the future road users of our corridor. We implemented initiatives such as Motovisión, focused on motorcyclists, the segment with the highest accident rate on our road. We also conducted awareness campaigns using virtual reality and coordinated joint actions with neighboring concessions such as Vías del Nus, Autopistas del Nordeste, and Troncal del Magdalena.

Looking ahead to 2025

Our focus will remain on strengthening sustainability within the Company. Although the materiality analysis reflected significant progress on several topics, we continue working to consolidate sustainability as a strategic pillar that generates value and resilience in our operations.

One of the key challenges will be adapting to climate change, not only as a regulatory requirement in Colombia but also as an opportunity to enhance operational efficiency and the continuity of our road corridor. At the same time, we will reinforce biodiversity management, understanding its role in climate regulation, and promote nature-based solutions for the protection and restoration of strategic ecosystems within our area of influence.

We will also advance in the sustainable management of our value chain, focusing on mitigating both direct and indirect impacts. Through training and support, especially for local suppliers, we will foster their development and alignment with more sustainable practices.

To this end, we have defined strategic priorities focused on actions that strengthen our operations and expand their positive impact in the territory. Among our main short- and medium-term challenges, we will work to:

» **Strengthen climate resilience** by implementing climate change adaptation and mitigation measures, including the deployment of our early warning system to optimize our response capacity to climatic and operational events.

» **Promote the efficient use of resources** to reduce water and energy consumption in our operations, aiming to minimize environmental impact.

» **Ensure respect for and protection of human rights** by consolidating their management in both our direct activities and throughout the value chain, focusing on risk prevention and the adoption of good business practices.

» **Enhance the user experience,** especially for heavy freight carriers, through initiatives that improve safety and efficiency on the road.

» **Foster strategic partnerships** with public and private stakeholders to strengthen our commitment to territorial sustainability by promoting comprehensive management through a climate resilience approach.

Additionally, we will advance in updating our double materiality analysis, enabling us to identify and manage the impacts, risks, and opportunities of our operation more effectively, ensuring that our decisions generate long-term value for the Company and its stakeholders.

The results achieved in 2024 were made possible thanks to the efforts and commitment of our employees, contractors, suppliers, and other stakeholders, whose role has been fundamental in consolidating our sustainability strategy. Their work and dedication have helped us generate positive impacts in the territory and advance our purpose of building a more responsible future.

In 2025, we will continue working together to strengthen our initiatives and face new challenges with the same determination. We thank all those who are part of this journey for their trust and commitment, and we reaffirm our purpose to continue driving a sustainable development model that generates value for society and the environment.

Keren Muriel Vargas
Sustainability and User Service Manager
Autopista Río Magdalena

OUR
BUSINESS

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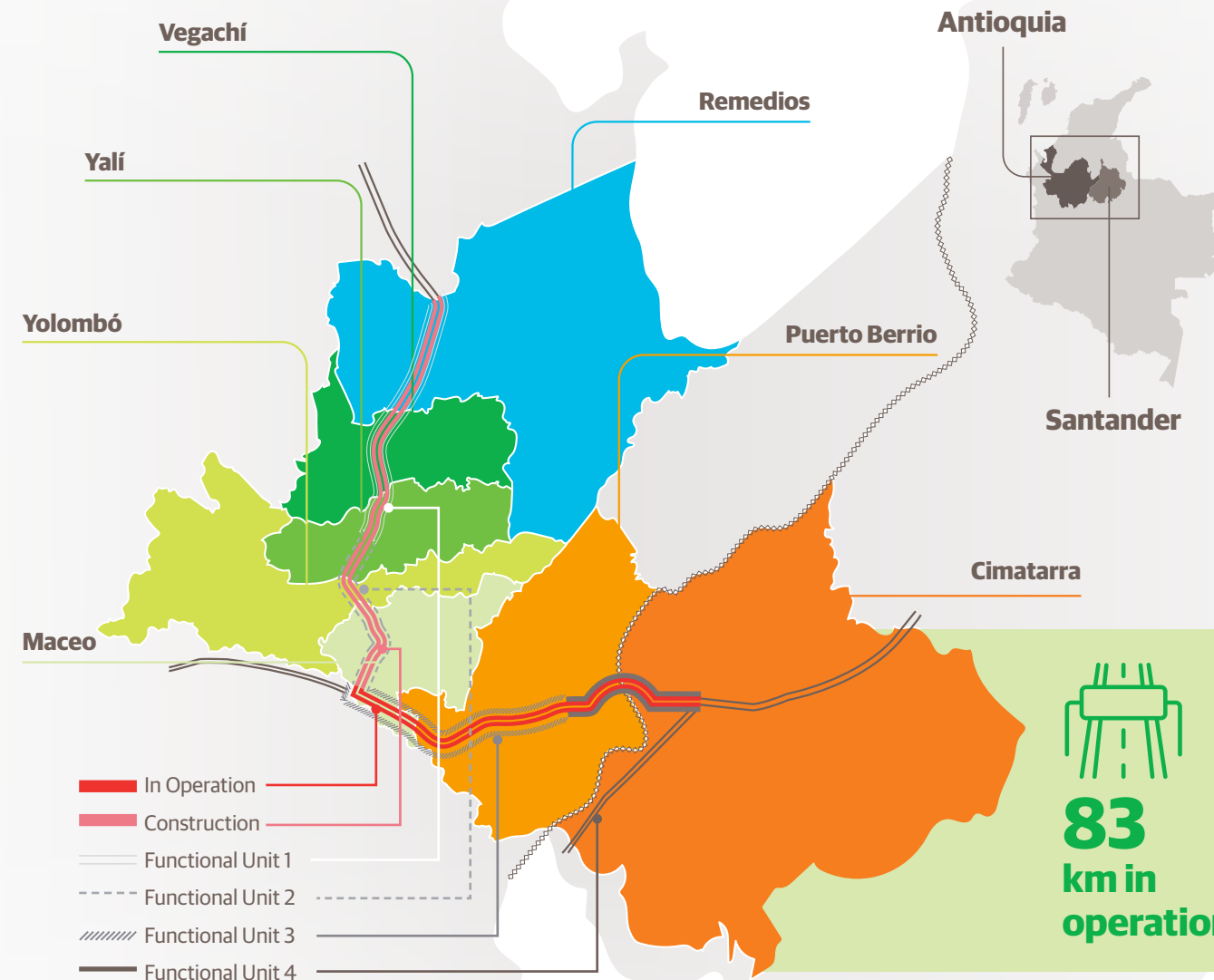the team | Standard content
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About us

(GRI 2-6)

Autopista Río Magdalena S.A.S. (ARM) is the Concession Holder for financing, building, operating, maintaining, and conserving the Remedios–Alto de Dolores–Puerto Berrío–Troncal Magdalena road sections in Colombia. Our purpose is to develop a modern and efficient transportation infrastructure that strengthens the country's competitiveness, delivering quality service with a sustainable approach at every phase of the concession.

We are part of Aleatica S.A.U., a Spanish sole proprietorship with Australian capital, owned by IFM Investors, a leader in transportation infrastructure management. As a subsidiary controlled by Aleatica, we are part of a group with 20 concessions across Europe and Latin America, including 16 highways, two ports, a light rail line, and an airport in seven countries: Spain, Italy, the United Kingdom, Mexico, Colombia, Peru, and Chile.

In Colombia, we operate in the departments of Antioquia and Santander, connecting municipalities such as Remedios, Vegachí, Yolombó, Yalí, Maceo, Puerto Berrío, and Cimitarra. Through this road corridor, we enhance connectivity between the southwestern and central-western regions of the country with the Port of Cartagena and the northern part of the national territory. We also facilitate the integration of Northeastern Antioquia with the Troncal del Magdalena Concession through Puerto Berrío, thereby consolidating our project as a strategic axis for mobility and economic development in Colombia.

Vegachí
Remedios
Yalí
Yolombó
Puerto Berrio
Maceo
Antioquia
Santander
Cimatarra

In Operation
Construction
Functional Unit 1
Functional Unit 2
Functional Unit 3
Functional Unit 4

Our reason for being is the road users: pedestrians, cyclists, motorcyclists, and drivers of various types of vehicles (cars, buses, trucks, and tractor-trailers), who benefit directly from our management. We are also committed to protect wildlife as a road user within our area of influence, ensuring that our infrastructure coexists harmoniously with its environment.

83 km in operation

70.3 km to be built

5,745 APT (Average paying traffic)

155 Employees

Our main client is the National Infrastructure Agency (ANI), an entity attached to the Ministry of Transport responsible for planning, structuring, contracting, and managing concession projects and public-private partnerships (PPPs), as well as overseeing the design, construction, maintenance, and operation of public transportation infrastructure in the country.

Our mission is to build and operate a modern and efficient infrastructure that ensures safe mobility for our users. We have a highly specialized team that drives continuous improvement in our administrative, operational, and service processes. We are committed to integrating sustainable practices at every stage of the concession to minimize environmental and social impacts, in compliance with current regulations and aimed at strengthening the trust and satisfaction of our clients and stakeholders.

We are a smart and sustainable mobility company that connects our users with their destinations safely. We are a reliable partner.

Our concession

FUNCTIONAL UNIT 1

A 35.5-kilometer section of new roadway to be built between the municipalities of Remedios and Vegachí, in the department of Antioquia. The scope of this functional unit includes the construction of a new toll plaza located in the village of Santa Isabel, part of the municipality of Remedios.

35.5 km
Under construction

FUNCTIONAL UNIT 2

A 34.8-kilometer section involving the construction of a new roadway between the municipality of Vegachí and Alto de Dolores, in Antioquia. The scope of this functional unit includes the construction of the Vegachí toll station in the municipality of Yolombó.

34.8 km
Under construction

FUNCTIONAL UNIT 3

A 49-kilometer section of existing roadway between the Alto de Dolores sector and the municipality of Puerto Berrío, in Antioquia, where we are rehabilitating the existing roadway and making improvements at 33 specific points between PR 41+059 (Alto de Dolores sector) and PR 90+070 of RN 6206. This section includes the Puerto Berrío toll station at PR 84+470.

49 km
In operation

FUNCTIONAL UNIT 4

A 34-kilometer section that involved building a new 14-kilometer roadway (bypass to the municipality of Puerto Berrío), improving 10 kilometers between PR 102+967 and PR 114+048, and operating and maintaining 10 kilometers of roadway between PR 91+314 and PR 95+197 (access to Puerto Berrío Oeste) and between PR 98+443 and PR 102+967 (access to Puerto Berrío Este–Puerto Olaya, in the department of Santander), along RN 6206. Within this functional unit, we completed the construction of the 1,360-meter viaduct over the Río Magdalena.

34 km
In operation

Each of these units contributes to the development of modern, efficient, and safe road infrastructure, aligned with our commitment to improving mobility and connectivity in the region.
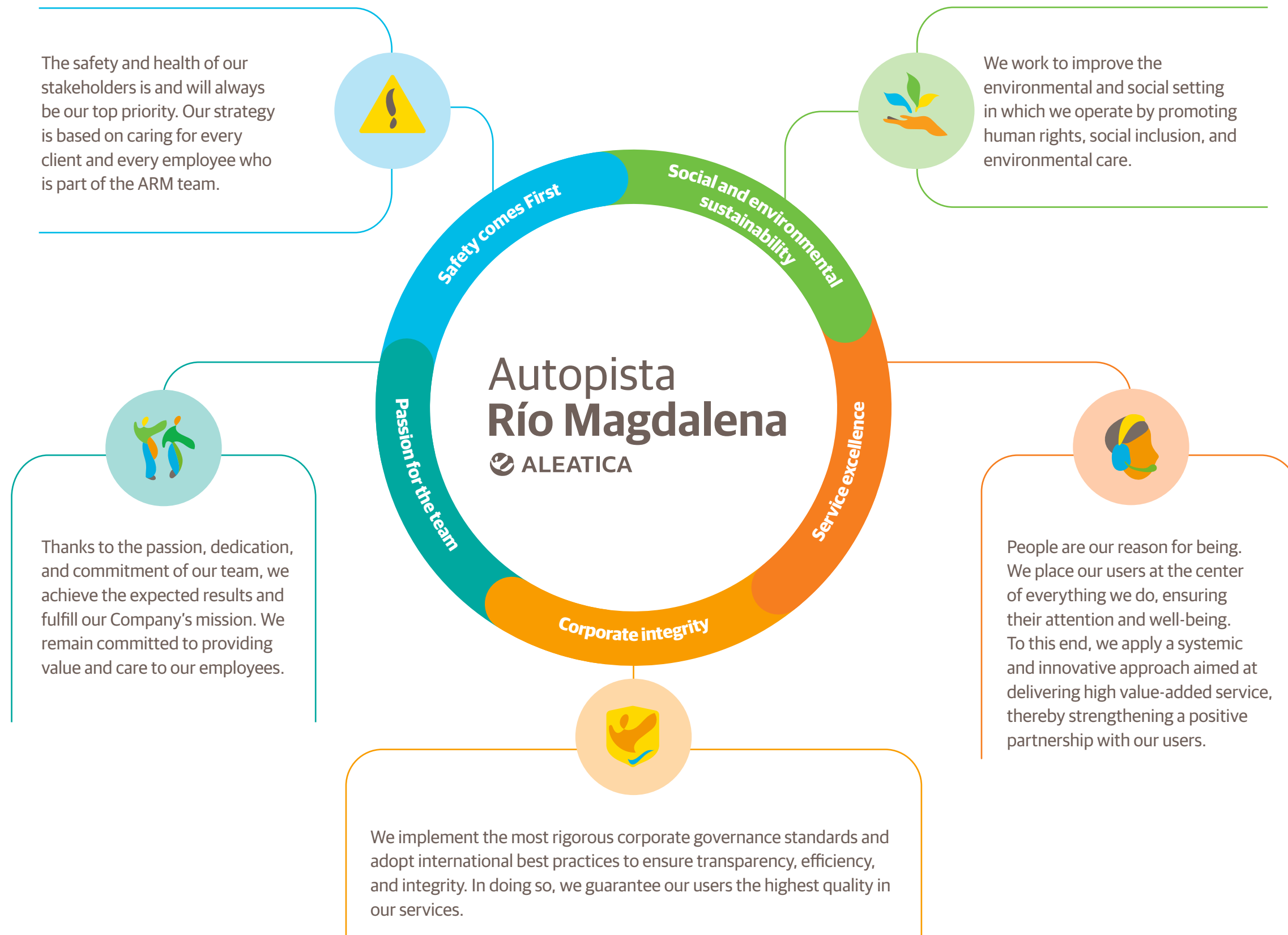
Visit our website ‹‹

Corporate philosophy

We focus on providing safe and sustainable mobility solutions, supported by cutting-edge technology, technical expertise, and service excellence. To achieve this, we foster an environment where employees, contractors, and shareholders actively participate in our growth strategies, thereby driving an ecosystem centered on innovation, professional development, and the pursuit of solutions that improve the quality of life for those who use our concessions to connect different territories.

We aspire to establish ourselves as a benchmark in promoting environmental and socioeconomic development in the regions where we operate. To this end, we strengthen strategic partnerships with key stakeholders, including civil society institutions, government entities, and non-governmental organizations, to ensure a positive and sustainable impact.

We connect territories, guarantee the safety and satisfaction of our users, and promote sustainable and smart mobility through projects and actions aligned with our corporate pillars:

The safety and health of our stakeholders is and will always be our top priority. Our strategy is based on caring for every client and every employee who is part of the ARM team.

We work to improve the environmental and social setting in which we operate by promoting human rights, social inclusion, and environmental care.

Thanks to the passion, dedication, and commitment of our team, we achieve the expected results and fulfill our Company's mission. We remain committed to providing value and care to our employees.

People are our reason for being. We place our users at the center of everything we do, ensuring their attention and well-being. To this end, we apply a systemic and innovative approach aimed at delivering high value-added service, thereby strengthening a positive partnership with our users.

We implement the most rigorous corporate governance standards and adopt international best practices to ensure transparency, efficiency, and integrity. In doing so, we guarantee our users the highest quality in our services.

Autopista **Río Magdalena**
ALEATICA

Safety comes First
Social and environmental sustainability
Service excellence
Corporate integrity
Passion for the team

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Key figures
Our financial management

Net Sales
(Operating Income)
COP 1.31
billion
↑ **42.83 %** vs. 2023

**Operating
profit**
COP 403,297
million
↑ **3.81%** vs. 2023

**Profit after
taxes**
COP -144,016
million
↓ **COP 71,218 million** in 2023

**Net operating income
and other income**
COP 1.35
billion
↑ **45.17 %** vs. 2023

Investment in assets
COP 4.36
billion
↑ **30.16%** vs. 2023

**Total employee
remuneration**
COP 10,333
million
↑ **7.67%** vs. 2023

In 2024, we reported net profits in our financial statements totaling COP 1,314,259,836,000. The main increase compared to 2023 was due to income generated from the construction of Functional Units 1 and 2, which totaled COP 369,823,217,000.

In terms of infrastructure investment, we allocated COP 910,863,279,000, resulting in a financial asset of COP 2,542,123,066,000 and a valuation of COP 1,274,178,745,000, totaling COP 3,816,301,811,000. This latter item represented the largest impact on total assets.

On the other hand, the main factors affecting profit after taxes were the increase in expenses due to unrealized exchange differences, which totaled COP 173,924,782,027 as a result of USD-denominated loans, and the growth in deferred taxes amounting to COP 88,524,274,000. As a result, there was an accounting loss of COP 144,016,201,571.

Economic value generated and distributed (GRI 201-1) *
Figures in Colombian Pesos

Concept	2023	2024
Economic Value Generated	992,579,055,313	1,350,823,845,809
Operating Costs	512,044,951,161	888,393,427,961
Employee Salaries and Benefits	14,854,198,991	16,137,084,870
Payments to Capital Providers	338,166,670,208	323,018,472,164
Payments to Governments	1,818,759,000	3,012,659,000
Investment in the Community	2,868,158,848	3,320,107,169
Economic Value Distributed	**869,752,738,208**	**1,233,881,751,164**
Economic Value Retained	**122,826,317,105**	**116,942,094,645**

Our infrastructure management

Variable	2023	2024
People Benefited Through the Construction and Adaptation of Access Roads	129,221	214,164
Kilometers in Operation	83	83
Kilometers Under Construction	70.3	70.0
Annual Traffic	89,753,959*	100,817,361
Average Paying Traffic (APT)	4,066	5,745
Routine Maintenance (km)	83	83
Cleaning of Vertical Signs	10,382	9,971
Cleaning of Transverse Drainage Structures (unit)	6,530	7,190
Cleaning of Longitudinal Drainage Structures (roadway km)	935	993
Green Area Maintenance: Mowing, Collection, and Cleaning (m^2)	4,406,439	4,913,359
Landslide Removal (m^3)	1,987	3,101
Manual Cleaning of Outlet Channels from Transverse Works (m)	34,107	46,710
Cleaning of Metal Guardrails (m)	128,944	144,240
Removal of Fallen Trees (unit)	46	24
Bridge Cleaning (unit/month)	132	132
Road Corridor Operation (km)	83	83
Ambulance Services (unit)	474	514
Workshop Vehicle Services (unit)	597	566
Tow Truck Services (unit)	1,188	1,067
Inspection Services (events)	1,063	661
Average Daily Traffic (ADT)	2,726	2,584
Tow Truck Services (unit)	1,188	1,067
Inspection Services (events)	1,063	661
Average Daily Traffic (ADT)	2,726	2,584

Learn more about our key figures «

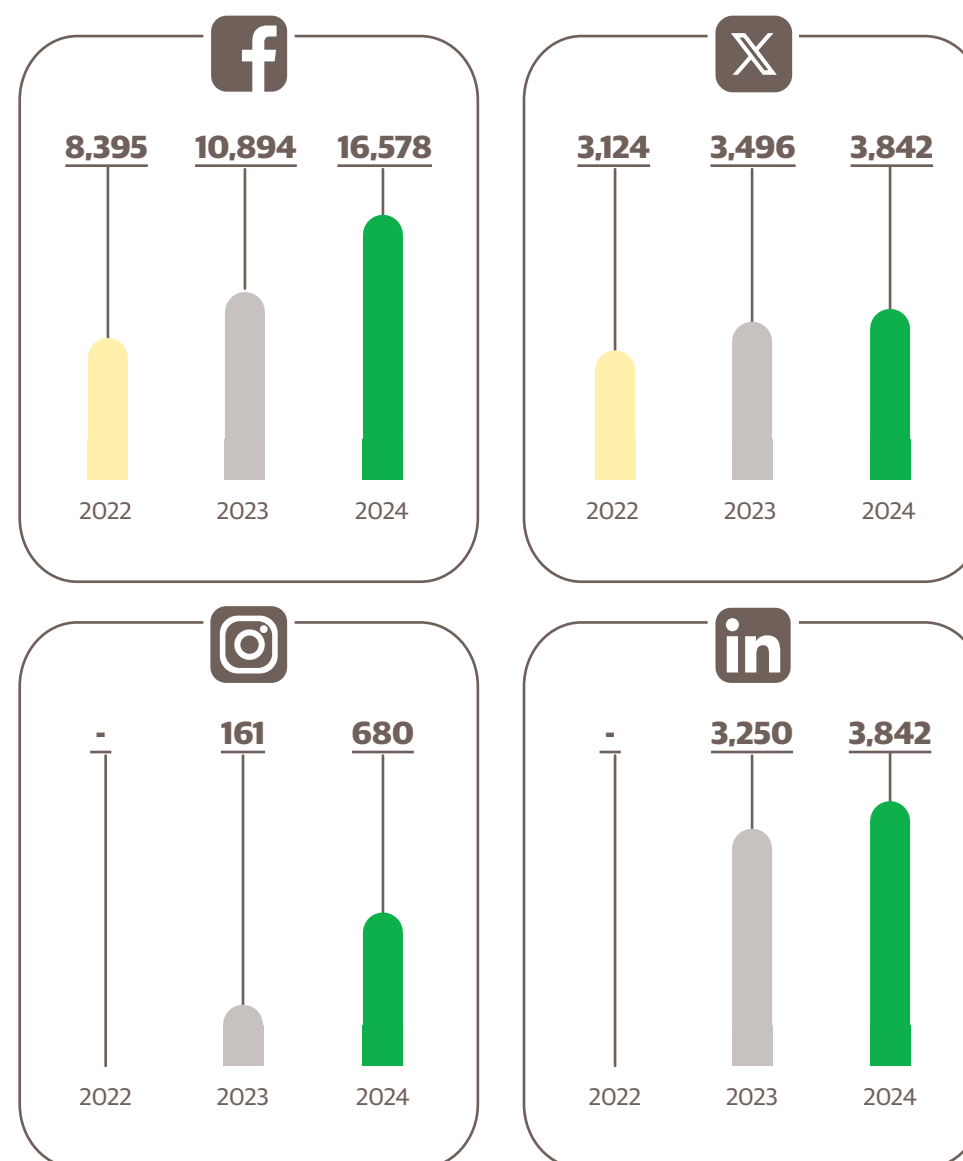* See Standard Content Index, specifically the comments on GRI 2-4

External communication and digital presence

We continue strengthening our communication strategy, a key tool for keeping our stakeholders informed about our management. In 2024, we updated our brochure, a fundamental resource for communicating the project's scope, construction progress, benefits, and our actions within the framework of our Social and Environmental Sustainability pillar, as well as our user service channels.

We also maintained ongoing communication through monthly television and radio programs and prepared quarterly newsletters that helped strengthen our relationship with the communities in our area of influence by addressing their concerns and needs regarding the project.

With the goal of expanding coverage and reaching different audiences, we created new accounts on social media platforms such as Instagram and LinkedIn, where we share dynamic and educational content. We also implemented campaigns on our networks such as TBT Thursdays, showcasing project progress through comparative images; "Somos Turismo Local" (We Are Local Tourism), highlighting the attractions and tourism strengths of municipalities in the area of influence; and ARM Tips, offering recommendations for safe driving on the road corridor.

Number of social media followers

Facebook
2022	2023	2024
8,395	10,894	16,578

X
2022	2023	2024
3,124	3,496	3,842

Instagram
2022	2023	2024
-	161	680

LinkedIn
2022	2023	2024
-	3,250	3,842

Visit Our YouTube Channel

Through our Autopista Río Magdalena "Más Cerca de las Comunidades" (Closer to the Communities) strategy, we reached 592 leaders in the project's area of influence.

Communication media and materials used within the framework of the community information and participation program

Brochure
1,000

Institutional video
1

Television programs
12

Radio programs
12

Information bulletins
12,000

Social bulletins
12,000

New social media accounts
2

Social media campaigns
6

Partnerships for development

(GRI 2-28)

We maintain strategic partnerships with key industry associations and entities, convinced that our share in these spaces strengthens our operations and enables us to actively contribute to sector development. Through these collaborations, we drive initiatives aligned with our mission and objectives, thereby creating value for our stakeholders.

As part of our commitment to consolidate and expand these relationships, we count on the support and cooperation of the following institutions:

Social label

In 2024, we reached a significant milestone with the awarding of the Social label for the syndicated credit line, valued at USD 200 million. This financing, led by Banco Santander and supported by various financial institutions, was fully disbursed by year-end. The funds obtained were allocated to projects with a social focus, reaffirming our conviction that every investment must generate a positive impact, strengthen community well-being, and contribute to achieving our social objectives.

The structuring of this credit line was carried out under the guidelines of the Social Loan Principles (SLP) of the Loan Market Association (LMA), which ensures that our projects meet rigorous sustainability and transparency criteria.

Lender	Commitment	Disbursements	Disbursements
Banco Santander	45	45	100%
Sumitomo Mitsui Banking Corporation	42.5	42.5	100%
Instituto de Crédito Oficial E.P.E.	30	30	100%
Crédit Agricole Corporate and Investment Bank	42.5	42.5	100%
Banco de Crédito del Perú	20	20	100%
Siemens Financial Services, Inc.	20	20	100%
Total	**200**	**200**	**100%**

*Figures in millions of US dollars.

Key performance indicators

In 2024, as part of the social label allocation process, we reaffirmed our commitment to transparency and accountability. We publish annual updates on our website and in the Sustainability Report regarding the distribution of loan resources, as well as the management of the Key Performance Indicators (KPIs) defined within the framework of this financing. Below are the KPIs as of 2024, which we report and update in our official publications:

KPI 1/ Kilometers of roads built or rehabilitated

KPI 2/ Beneficiaries with new and improved access

KPI 3/ People with access to affordable transportation systems

KPI 4/ Housing units benefiting from the process of tenure legalization, reduction of overcrowding, infrastructure improvements, and access to drinking water services

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8 DECENT WORK AND ECONOMIC GROWTH · **9** INDUSTRY, INNOVATION AND INFRASTRUCTURE · **11** SUSTAINABLE CITIES AND COMMUNITIES

V. Affordable Basic Infrastructure: Transportation

8.3 Creation of decent jobs, entrepreneurship, creativity, and innovation.

9.1 Development of reliable, sustainable, resilient, and high-quality infrastructure, including regional and cross-border infrastructure.

11.2 Access to safe, affordable, accessible, and sustainable transportation systems for all.

Functional Unit 1

Municipalities/ Target Population
Puerto Berrío (42,638)
Remedios (31,036)
Vegachí (12,608)
Yalí (8,044)
Yolombó (24,617)
Maceo (8,638)

35.95 km under construction.

31,036 Beneficiaries.

Not applicable as there is no toll in operation.

Functional Unit 2

Municipalities/ Target Population
Puerto Berrío (42,638)
Remedios (31,036)
Vegachí (12,608)
Yalí (8,044)
Yolombó (24,617)
Maceo (8,638)

34.6 km Built.

53,907 Beneficiaries.

Not applicable as there is no toll in operation.

Functional Unit 3

Municipalities/ Target Population
Puerto Berrío (42,638)
Maceo (8,638)

36.9 km Built.
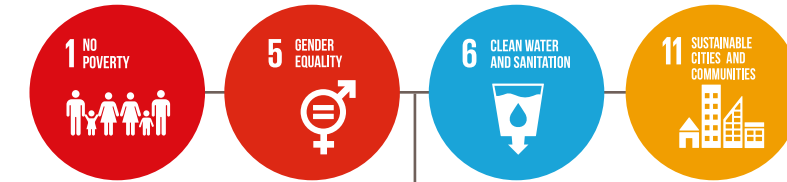
28.6 km Rehabilitated.

51,276 Beneficiaries.

24 people.

Functional Unit 4

Municipalities/ Target Population
Puerto Berrío (42,638)
Cimitarra (35,307)

14 km Built.

10 km Rehabilitated.

77,945 Beneficiaries.

Not applicable as there are no tolls.

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1 NO POVERTY · **5** GENDER EQUALITY · **6** CLEAN WATER AND SANITATION · **11** SUSTAINABLE CITIES AND COMMUNITIES

V. Affordable Basic Infrastructure: Transportation

1.4 Guarantee of rights to economic resources, as well as access to basic services, ownership, and control over land and other property.

5.a Women with equal rights to economic resources, as well as access to ownership and control over land and other types of property.

6.1 Universal and equitable access to drinking water.

6.2 Access to adequate and equitable sanitation and hygiene services.

11.2 Access to safe, affordable, accessible, and sustainable transportation systems for all.

Functional Unit 1

Municipalities/ Target Population
Puerto Berrío (42,638)
Remedios (31,036)
Vegachí (12,608)
Yalí (8,044)
Yolombó (24,617)
Maceo (8,638)

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Functional Unit 2

Municipalities/ Target Population
Puerto Berrío (42,638)
Remedios (31,036)
Vegachí (12,608)
Yalí (8,044)
Yolombó (24,617)
Maceo (8,638)

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Functional Unit 3

Municipalities/ Target Population
Puerto Berrío (42,638)
Maceo (8,638)

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Functional Unit 4

Municipalities/ Target Population
Puerto Berrío (42,638)
Cimitarra (35,307)

0

Eligible Social Category and Subcategory

Goals Addressed

Target Audience (municipalities and inhabitants) *Source for number of inhabitants: DANE 2023*

KPI 1 · KPI 2 · KPI 3 · KPI 4

SUSTAINABILITY
MANAGEMENT

Sustainability strategy

We are committed to transform the country's road infrastructure and improving regional connectivity through innovation, safety, knowledge, and experience. To achieve this, we structure our sustainability strategy around three fundamental pillars:

International ESG agenda. We stay at the forefront of innovation and research and development (R&D) trends within the construction and infrastructure industry, as well as regulatory and legislative changes. Additionally, we align our operations with the main global and sectoral frameworks.

Identified needs in the territories where we operate. We engage in ongoing dialogue with our internal and external stakeholders to align our initiatives with their expectations and contribute to economic growth and development from an ESG perspective.

Materiality analysis. We identify and manage key impacts, risks, and opportunities, directing our resources toward the development of efficient, competitive infrastructure that meets the sector's needs.

Our Sustainability Policy establishes a framework for action with clear guidelines to ensure compliance with our environmental, social, and governance (ESG) commitments:

COMMITMENTS

We create shared value through social and environmental investments that benefit our stakeholders and the communities where we operate.

We proactively manage social and environmental risks, complying with current regulations and ensuring a positive impact on our environment.

We act ethically and responsibly, ensuring respect for human rights and promoting good practices across all our operations.

We promote an organizational culture based on sustainability by adopting national and international standards that strengthen our business practices.

Through these actions, we reaffirm our commitment to sustainable development and the generation of positive impact in the regions where we operate.

Sustainable Development Goals

We are aligned with the 10 principles of the United Nations (UN) Global Compact, an initiative that Aleatica has been a signatory to since 2018.

This enables us to strengthen our management in key areas such as human rights, the environment, and the fight against corruption, ensuring that our operations are conducted responsibly and in alignment with international standards.

As Autopista Río Magdalena, we recognize our role in directly and indirectly contributing to the achievement of the Sustainable Development Goals (SDGs). Through our economic activity and value chain, we impact the three key SDG dimensions: social, economic, and environmental; thereby promoting sustainable and equitable development in the regions where we operate.

We have defined strategic action areas to reduce the existing gaps in the territories where we are present, thereby creating added value and contributing to the achievement of the country's 2030 goals. Currently, our commitment translates into a direct contribution to 38 targets across 15 SDGs, consolidating our positive impact on the country's development.

1 NO POVERTY

1.4
- Socio-Land Management Support Program

1.5
- Since the implementation of the Environmental and Social Responsibility Plan
- PRAS: Strengthening of Business Showcases

2 ZERO HUNGER

2.3
- Employee Vegetable Garden at the CCO Home Vegetable Garden Challenge

2.4
- Support and Strengthening of Productive Units

3 GOOD HEALTH AND WELL-BEING

3.4, 3. 5, 3.9, 3.d
- Occupational Health and Safety System

3 6
- Road Safety Culture Program

3 7
- PRAS: Waste Management Strategy

3.9, 3d
- Occupational Health and Safety System

4 QUALITY EDUCATION

4.4
- Institutional Management Capacity Support Program
- Community Information and Share Programs
- Training, Education, and Awareness Program for the Surrounding Community (PCECC)

4.7
- User Service Program
- Education and Training Program for Personnel Linked to the Project
- Workforce Engagement Program School of Human Rights and Sustainable Leadership

5 GENDER EQUALITY

5.1
- Human Rights Policy (DSA-POLI-O9)

5.5
- Community Information and Share Programs
- Training, Education, and Awareness Program for the Surrounding Community (PCECC)
- "Del Rosa al Amarillo" Strategy
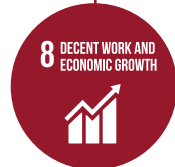- Implementation of the Equipares Program

5.6
- PRAS: Strengthening of Productive Units

6 CLEAN WATER AND SANITATION

6.1, 6.6
- Water for Life

8 DECENT WORK AND ECONOMIC GROWTH

8.3
- Institutional Management Capacity Support Program
- Strengthening of the Community Rural Store
- Regional Entrepreneurship Showcase
- Training, Education, and Awareness Program for the Surrounding Community (PCECC)

8.5
- Life and Critical Illness Insurance Policies
- Programs to Foster a High-Performance Culture
- Emotional Care Program (PAE)

8.6
- Education and Training Program for Project Personnel Linked to the Project
- Workforce Engagement Program
- Support and Strengthening of Productive Units

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

9.1
- Operation and Maintenance

9.2
- Employability Fairs
- 9-Box Performance Assessment Methodology
- Job Offers for Communities in Population Centers

9.3
- Strengthening of the Community Rural Store Regional Entrepreneurship Showcase

9.4
- Development of the FaunaVial ARM App (ARM Road Wildlife)
- Implementation of SCADA Software

10 REDUCED INEQUALITIES

10.2
- Socio-Land Management Support Program

10.3
- Diversity, Equity, and Inclusion (DEI) Strategy Zero Reports of Discrimination

10.7
- Community Information and Share Programs

11 SUSTAINABLE CITIES AND COMMUNITIES

11.1
- Preventive Archaeology Program

11.2
- Socio-Land Management Support Program
- Community Information and Share Programs

11.3
- Road Safety Culture Program

11.4
- Strengthening of Environmental Roundtables

11.5
- Since the implementation of our Climate Change Adaptation Plan within the Governance line PRAS Social and Environmental Responsibility Plan: Actions for Climate Change

11.6
- Since the implementation of the PRAS Social and Environmental Responsibility Plan: Climate Change Adaptation Management

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

12.2
- Environmental Management Program through the implementation of our Environmental Management System

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

12.4
- Circular Economy Strategies

12.5
- Waste Management Strategy

12.8
- Vegetable Garden for CCO Employees

13 CLIMATE ACTION

13.1, 13.2, 13.3, 13.4
- Climate Change Mitigation and Adaptation Management
- PRAS: Strengthening of Environmental Roundtables

15 LIFE ON LAND

15.3
- Volunteer Program

15.5
- Implementation of the Project's Environmental Offsetting
- Implementation of the Wildlife Roadkill Prevention Plan

15.6
- PRAS: Implementation of the Project's Environmental Offsetting
- Wildlife Roadkill Prevention Plan

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

16.6
- Institutional Management Capacity Support Program

17 PARTNERSHIPS FOR THE GOALS

17.17
- Strengthening of the Community Rural Store
- Regional Entrepreneurship Showcase
- Strengthening of Environmental Roundtables
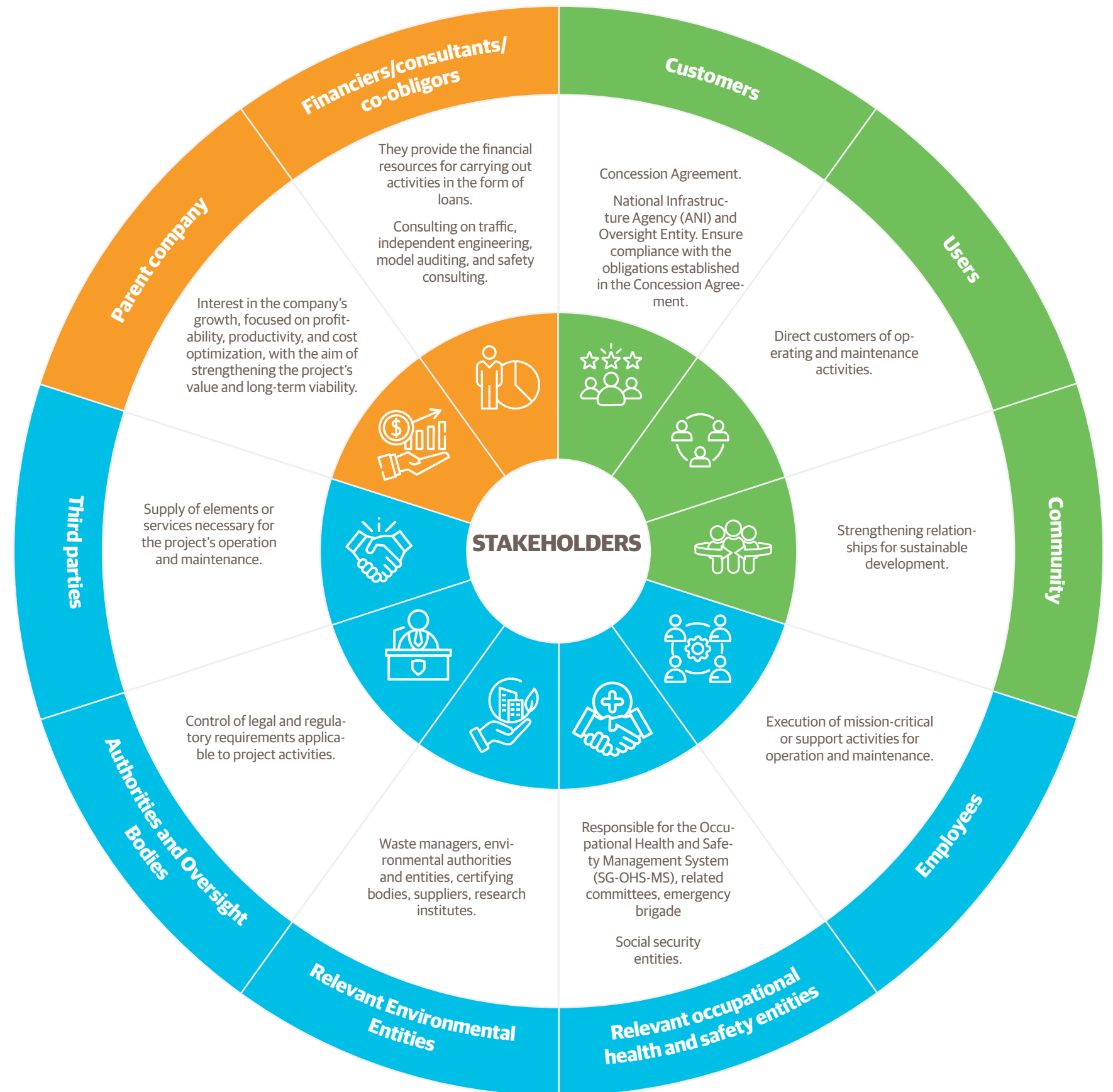
Stakeholders

(GRI 2-29)

For the identification and classification of our stakeholders, we apply the methodology established in our Integrated Management System, in line with the ISO 9001:2015 Standard. This standard defines a stakeholder as "a person or organization that can affect, be affected by, or perceive itself to be affected by decisions or activities carried out by our organization." Based on this approach, we determine our stakeholders and define the purpose of our engagement with each one.

To facilitate equitable and meaningful share, we conduct processes for identifying and analyzing their needs, ensuring that their concerns and expectations are considered in our decision-making. One of the key mechanisms for this process is our materiality analysis, through which we prioritize the most relevant environmental, social, and corporate governance issues, considering both the company's perspective and that of our stakeholders to ensure that our management addresses the matters that generate the greatest impact and value for all parties involved.

This interaction with our stakeholders enables us to strengthen our sustainability strategy, ensuring that each action reflects both ARM's objectives and the expectations and concerns of those impacted by our activities. We analyze each group's level of involvement and define specific strategies that foster effective communication and equitable participation by adapting our initiatives to their needs and promoting ongoing dialogue.

STAKEHOLDERS

Financiers/consultants/co-obligors
They provide the financial resources for carrying out activities in the form of loans.
Consulting on traffic, independent engineering, model auditing, and safety consulting.

Customers
Concession Agreement.
National Infrastructure Agency (ANI) and Oversight Entity. Ensure compliance with the obligations established in the Concession Agreement.

Users
Direct customers of operating and maintenance activities.

Community
Strengthening relationships for sustainable development.

Parent company
Interest in the company's growth, focused on profitability, productivity, and cost optimization, with the aim of strengthening the project's value and long-term viability.

Third parties
Supply of elements or services necessary for the project's operation and maintenance.

Authorities and Oversight Bodies
Control of legal and regulatory requirements applicable to project activities.

Relevant Environmental Entities
Waste managers, environmental authorities and entities, certifying bodies, suppliers, research institutes.

Relevant occupational health and safety entities
Responsible for the Occupational Health and Safety Management System (SG-OHS-MS), related committees, emergency brigade
Social security entities.

Employees
Execution of mission-critical or support activities for operation and maintenance.

Materiality

Our first materiality analysis, conducted in 2021, helped us identify the environmental, social, and corporate governance aspects most relevant to our organization and gain insight into the risks and opportunities that could significantly impact our operations and stakeholder groups.

This analysis is aligned with our corporate **pillars** to ensure that our initiatives address the sector's challenges and opportunities and contribute to the development of sustainable mobility solutions.

Safety comes first

Social and environmental sustainability

Service excellence

Corporate integrity

Passion for the team

Materiality analysis process

(GRI 3-1)

During this process, we applied an approach aligned with international standards to ensure the adoption of global best practices, prioritizing ethics, transparency, respect for human rights, service quality, and the management of environmental and social impacts.

We began by identifying our stakeholders and establishing an open dialogue with them through surveys and other consultation mechanisms. This exercise enabled us to obtain a comprehensive perspective, highlighting key environmental, social, and economic aspects for both our sector and the context in which we operate. Through this, we were able to identify internal opportunities and gain a better understanding of external expectations and perspectives. The groups consulted were:

Parent Company (investors)

Employees (Management, administrative, and operational staff)

Third Parties (strategic suppliers and contractors, emergency response partners, and strategic allies)
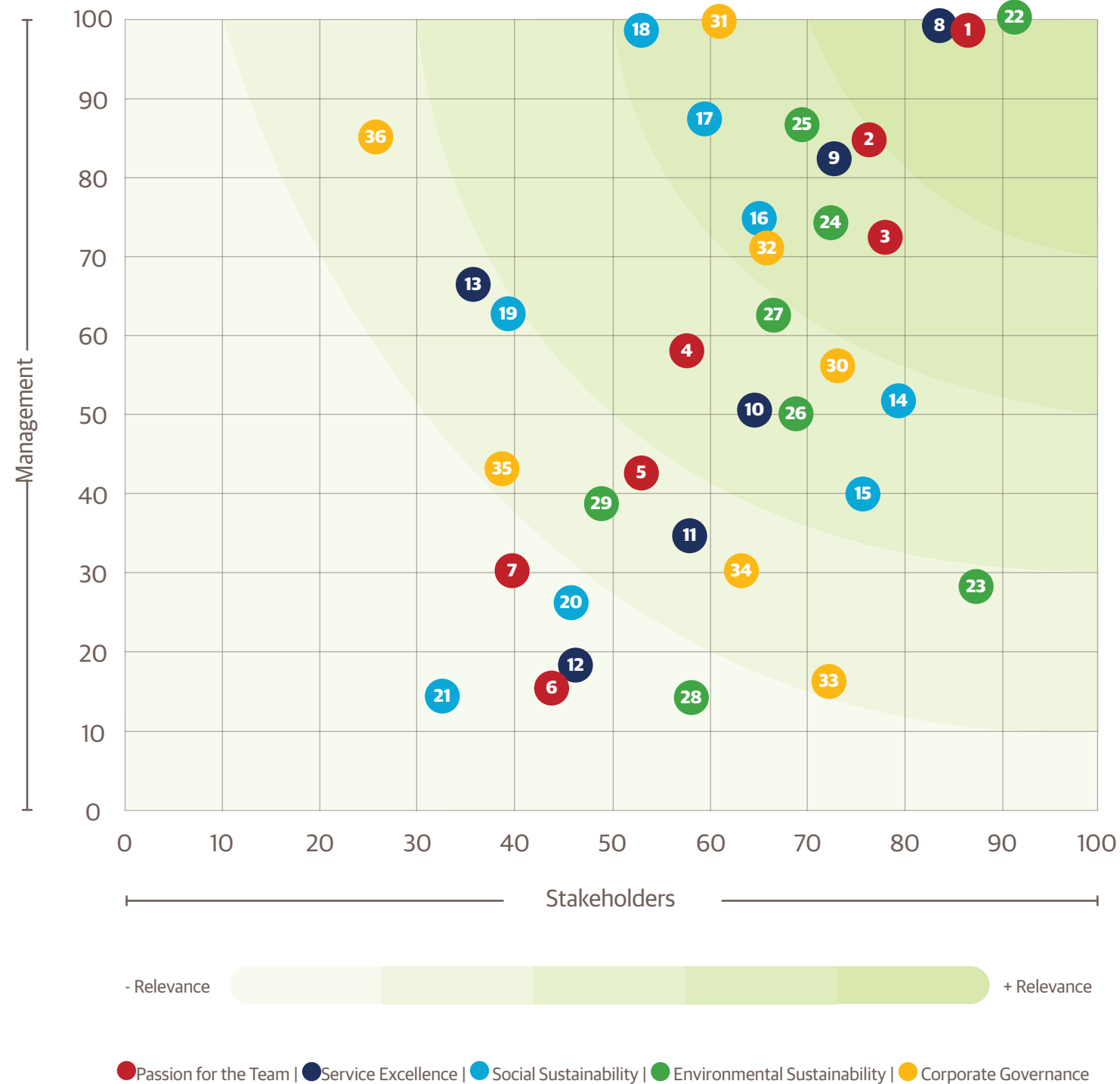
Authorities and Oversight Bodies

With the information gathered, we strengthened our analysis and broadened our perspective on the challenges and opportunities in sustainability.

We then conducted a detailed analysis of our value chain to identify the potential environmental and social impacts of our operations and assess the main risks associated with our processes and practices. As a result, we defined 36 key topics, which we organized into a materiality matrix following a double materiality approach:

Materiality matrix

Axes: Management (vertical, 0–100), Stakeholders (horizontal, 0–100). Relevance scale: - Relevance to + Relevance.

Legend categories: ● Passion for the Team | ● Service Excellence | ● Social Sustainability | ● Environmental Sustainability | ● Corporate Governance

1. Workplace Safety
2. Occupational Health
3. Working Conditions and Workplace Climate
4. Training and Education
5. Talent Management
6. Diversity, Workplace Equality, Inclusion, and Non-Discrimination
7. Work–Life Balance

8. Ensuring Optimal Road Conditions
9. Emergency Management and Roadside Assistance
10. Operational Model and Business Continuity
11. User Service and Care
12. Information Security and Cybersecurity
13. Health Risk

14. Workforce Engagement
15. Community Information and Participation
16. Community Training, Education, and Awareness
17. Monitoring and Assurance of Human Rights Compliance

18. Socio-Land Management Support
19. Support for Institutional Management Capacity
20. Social Assessment of Suppliers
21. Preventive Archaeology

22. Environmental Legal Compliance
23. Biodiversity
24. Water Consumption and Discharge
25. Materials and Waste
26. Energy Consumption
27. Carbon Footprint Measurement and Reduction
28. Environmental Assessment of Suppliers
29. Climate Risk

30. Relationship and Effective Communication with Stakeholders
31. Corporate Ethics, Anti-Corruption, and Ethical Reporting Mechanism
32. Risk Management
33. Transparency and Accountability
34. Evaluation and Regulatory Compliance
35. Management and Reporting of Information on Corporate Social Responsibility
36. Structure and Governance

List of prioritized material topics

(GRI 3-2)

The results of our materiality matrix have enabled us to identify and prioritize 13 key topics, aligning our strategy with the expectations of our stakeholders and prevailing market trends.

These fundamental topics guide our actions and steer us toward the continuous improvement of our practices, ensuring a strategic approach to our sustainability management.

- Environmental legal compliance.
- Working conditions and workplace climate.
- Occupational safety.
- Occupational health.
- Ensuring road conditions.
- Community training, education, and awareness.
- Water consumption and discharge.
- Materials and waste.
- Socio-Land management support.
- Monitoring and assurance of compliance with human rights.
- Emergency management and roadside assistance.
- Business ethics, anti-corruption, and reporting mechanisms.
- Risk management

In addition, we identified five topics we consider fundamental for guiding strategic efforts and ensuring the achievement of our objectives:

- Supplier strengthening and evaluation.
- Gender equity and equality.
- Climate change risk.
- Human rights in companies.
- Inclusion of people with disabilities.

Our materiality analysis has enabled us to understand the topics relevant to our management, aligning our strategy with the expectations of our stakeholders and industry trends. Through this process, we have defined priorities that guide our actions to generate long-term value and reaffirm our commitment to sustainability by enhancing our capacity to respond to challenges, capitalize on opportunities, and manage environmental, social, and corporate governance risks.

SUSTAINABILITY REPORT **2024**

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SAFETY
COMES FIRST

The safety of our employees is our top priority. We focus on continuous improvement and on ensuring safe working environments and conditions that promote their health and well-being.

Key achievements

0
Fatalities
resulting from occupational accidents among our direct employees and contractors.

0
Incidents
of non-compliance related to the health and safety impacts of our service.

100%
Average Coverage of our Occupational Health and Safety Management System (OHS-MS).

96%
Coverage
in the implementation of our psychosocial risk battery.

513
Hours dedicated to the induction and re-induction of our direct employees.

1,227
Hours dedicated to the induction and re-induction of our contractors.

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Occupational health and safety

(GRI 3-3)

Based on our pillar "Safety First," the safety and health of our employees is our top priority. We are committed to protecting their safety by ensuring safe working environments under conditions that promote their well being and workplace climate.

Occupational health and safety are essential to protect our employees and to ensure ARM's success and sustainability. Promoting a safe environment enables us to meet legal obligations and improve productivity, reputation, and profitability.

Through occupational health and safety management, we aim to achieve:

- Risk reduction.
- Increased productivity.
- Regulatory compliance.
- Improved work environment.
- Long-Term sustainability.
- Talent retention.
- Organizational culture improvement.
- Enhanced corporate image.
- Enhanced employee Well-Being.

In general, our management approach is based on:

Safety

- Development and implementation of safety policies.
- Training and awareness.
- Use of personal protective equipment (PPE).
- Safety monitoring and audits, regular inspections, and verification of working conditions.
- Emergency management, emergency plans, and emergency response teams (Brigade and Equipment).

- Employee participation (Safety Committees and Open Communication Channels).
- Regulatory compliance, review, and updating of standards.
- Continuous review and improvement of the system.
- Involvement of senior management.

Health

- Promotion of preventive health.
- Creation of a healthy work environment.
- Establishment of a labor reintegration and reincorporation program.
- Promotion of emotional and psychological Well-Being.
- Promotion of ongoing education and training.
- Monitoring and follow-up of indicators.

Our management and results

Occupational Health and Safety Management System (OHS-MS)

(GRI 403-1)

At ARM, we adopt national and international regulatory guidelines and the internal compliance standards of our parent company, Aleatica, for the implementation of our Occupational Health and Safety Management System (OHS-MS), based on Decree 1072/2015, Resolution 0312/2019, and ISO 45001: 2018, among other standards.

Our team is composed of six professionals directly hired by us, who are responsible for the design and implementation of this system. Their duties include monitoring compliance with established standards and requirements. We also have the support of an external company that assists us in maintaining the system through continuous improvement.

In 2024, we conducted two internal and external audits of our OHS-MS, resulting in an acceptable rating with 100% compliance with the minimum standards.

(GRI 403-8)

Our OHS-MS covered 100% of our direct employees (155). This coverage ensured the effective management of occupational risks associated with the various activities and work environments within the concession agreement. We also engaged contractor personnel through semiannual committees, where the management and results related to the OHS-MS were reported. During this period, we held three committees, with share from nine contractor companies and an average attendance of 17 representatives.

Identification of hazards, risk assessment, incident investigation, and worker participation in occupational health and safety

(GRI 403-2) (GRI 403-4)

The hazards identified for each of our processes are established, consolidated, and prioritized through the hazard identification, risk assessment, control determination, and control evaluation matrix. Resulting from our operations, we identified eight hazards, with road risk being the most significant.

During the risk evaluation and prioritization process, we implemented administrative, signage, and warning controls, in addition to providing personal protective equipment (PPE). We ensured the quality of this process through periodic inspections (117 conducted), internal audits, training, and the ongoing participation of employees in safety management.

Employees have access to the following tools and mechanisms to report hazards associated with their activities or work areas:

- » **Near Miss Report** (unsafe acts and conditions).

- » **I CARE Channel**, for reporting unethical or illegal behavior or incidents related to the workplace, harassment, theft, substance abuse, and hazardous conditions.

- » **Suggestion Box**, through the Aleatica Safety Report (ASR) platform.

- » **Online Surveys** on Hazard Participation and Aspects and Impacts.

- » **WorkPlace Platform**, which facilitates participation, consultation, awareness, and even internal communication.

- » **Joint Committee on Occupational Health and Safety (COPASST).** Comprised of representatives from both employers and employees, this committee plays a key role in implementing and monitoring OHS-MS policies (meeting frequency: monthly).

- » **Workplace Coexistence Committee (COCOLA).** Responsible for promoting, ensuring, and safeguarding a harmonious, respectful, and inclusive work environment. It plays an essential role in preventing and resolving workplace conflicts, managing interpersonal relationships within the organization, and promoting good coexistence practices among employees (meeting frequency: quarterly).

Additionally, we rely on the following formal committees, which have the authority to make decisions and ensure appropriate conditions for our employees:

Occupational health and safety and road safety steering committee

Composed of members of Senior Management, those responsible for OHS and road safety, and other relevant stakeholders with a strategic approach. It focuses on ensuring employee well-being and preventing occupational and road accidents (meeting frequency: monthly).

Contractor follow-up committee

Aims to ensure that our contractors operate under the same safety conditions to minimize risks and protect employees and facilities (meeting frequency: quarterly).

Emergency committee

Ensures preparation, response, and effective management in the face of emergency or disaster situations (meeting frequency: semiannual).

OHS-MS activities

We adopt good internal practices framed within our corporate pillar "Safety First." We highlight some initiatives undertaken in 2024:

We disseminated important information about the risks and hazards to which we are exposed through 12 animated videos featuring the characters from the Safety Squad.

We achieved 43 % coverage of employees under the Job Hazard Assessment (JHA) program, which is implemented to identify new risks in our operations.

We recorded 23 reports through the Near Miss program.

We conducted three Safety Tours in May, August, and November, led by our Executive Director of the Business Unit, to report on safety management and listen to employees, enabling us to work on continuous improvement.

We developed the ADN–Culture of Interdependence program to strengthen the skills and competencies of our employees in the areas of self-control, prudence, regulatory compliance, and focus.

We had the support of 16 employees under the Safety Mentors program, which involves training mentors responsible for supporting new employees during their first days at the company.

Employee training on occupational health and safety

(GRI 403-5)

In 2024, we continued to implement good practices related to the training and education of our employees. With the support of specialized professionals from ARL Seguros Bolívar, we conducted training sessions and courses on social skills, snakebite risk, load lifting, mental health, dissemination of the Epidemiological Surveillance Program, hearing conservation, electrical risk, brigade training, transformational leadership, among others.

We conducted daily talks at the start of activities, where we consistently addressed topics such as the use of PPE, Near Miss reporting, accident reporting, safety inspections, dissemination of safety alerts, among others. Additionally, we focused on advancing our induction and reinduction process to ensure knowledge in quality, environment, road safety, and occupational health and safety.

● 2023 | ● 2024

ARM employee training coverage

Number of Specialized Training Courses in Safety

56
49

Number of Employees Trained in Specialized Safety Courses/Training

1,856
1,275

Number of Hours Accumulated in Specialized Safety Courses/Training

2,612
2,318

Although we observed a decrease in employee training in Safety, it is important to clarify that the training plan is designed based on the needs and dynamics of the OHS programs identified annually, which may impact our employees.

Induction and reinduction coverage

Direct employees	**Contractors**
Number of Courses	Number of Courses
11	12
8	12
Number of Participating Employees	Number of Participating Employees
37	316
155	27
Number of Hours Allocated	Number of Hours Allocated
74	632
513	1,227

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Emergency plan

Additionally, we implemented the Emergency Plan to prevent and respond to crisis situations, safeguarding the well-being and safety of our employees, contractors, users, visitors, and other stakeholders across all our facilities, including the road and surrounding areas. Through this plan, we identify, evaluate, and prioritize threats that may affect people's safety and establish actions to mitigate risk levels and respond to any emergency. Specifically, in the event of chemical spills, we have a Spill Control and Management Plan and a Road Risk Management Plan to ensure a rapid and safe response to these contingencies.

Occupational health services

(GRI 403-3)

At ARM, we continue to care for the health of our employees. Two Health Service Providers support us in monitoring the health of our employees through the corresponding pre-employment and periodic medical examinations.

Occupational medical examinations

Periodic medical examinations	Pre-Employment medical examinations
84	31
108	48
89	16

● 2022 | ● 2023 | ● 2024

The periodic examinations conducted are distributed as follows: 70 periodic, 2 exit, 14 due to disability, and 3 due to job changes.

*Every two years, according to our job profile matrix, we conduct **periodic examinations** for operational personnel. Due to this frequency, in 2024 we observed a decrease compared to 2023, as most of the examinations performed were for administrative personnel. Regarding **pre-employment examinations,** we recorded a decrease compared to 2023 due to the reduction in headcount.*

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Employee health promotion

(GRI 403-6)

In 2024, as part of our epidemiological surveillance programs, we conducted various initiatives focused on health promotion. Among these was Programa de Estilos de Vida Saludable" (Healthy Lifestyle Program), which included activities such as cardiovascular screenings with the participation of 143 employees (92%), and active breaks, with an average of 38 participants (24%); these were complemented by group exercise classes and benefits through partnerships with gyms.

Through the Psychosocial Risk Program, we achieved **98% coverage (152 employees)** by implementing the psychosocial risk battery, addressing non-occupational factors to assess the health and well-being of our employees. Additionally, Aleatica launched the Employee Assistance Program (PAE), a key tool for mental well-being that provides support through a confidential helpline.

Thanks to "Programa de Reintegro y Reincorporación Laboral" (Labor Reintegration and Reincorporation Program), six employees underwent medical follow-up to ensure their proper recovery and reintegration.

Prevention and mitigation of occupational health and safety impacts directly linked to business relationships

(GRI 403-7)

At Autopista Río Magdalena, under the OHS-MS, we monitor our contractors through the following strategies to mitigate, control, and manage occupational health and safety impacts:

Contract signing

Contracts include specific terms and conditions regarding responsibilities and penalties for non-compliance with Safety matters, ensuring a clear framework for all parties.

Quarterly follow-up committee

This committee plays a fundamental role in ensuring that contractors operate under the same safety conditions as we do, in order to minimize risks and protect employees and facilities, following the guidelines established in the policies and standards of our Integrated Management System.

Monthly deliverables

We request monthly deliverables in which contractors must demonstrate the management performed in occupational health and safety (OHS).

Safety inspections

We conduct safety inspections with our own field personnel to detect any deviation from established standards or procedures.

Implementation of nalanda software

A digital management platform that enables us to manage documentation related to our contractors' OHS-MS to optimize processes and support the prevention of occupational risks.

Follow-Up audits

We conduct periodic audits to evaluate compliance with OHS-MS policies, procedures, and standards, which facilitates the identification of areas for improvement for contractor companies.

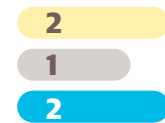# Injuries due to occupational accidents
(GRI 403-9)

ARM Direct employees

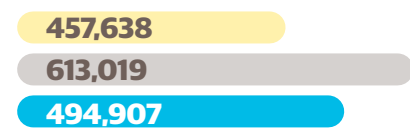**Fatalities due to occupational accidents**

- 0
- 0
- 0

Injuries with major consequences (Non-Fatal)

- 0
- 0
- 0

Recordable occupational injuries

- 2
- 1
- 2

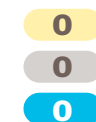**Total number of hours worked**

- 457,638
- 613,019
- 494,907

● 2022 | ● 2023 | ● 2024

The accidents reported in 2024 correspond to (i) an impact from the use of hand tools (mechanical risk) and (ii) a minor sprain associated with movement on uneven surfaces (locational risk).

In 2024, we reported a 50% increase in the number of accidents compared to 2023: from one in 2023 to two in 2024.

O&M Contractor employees

Fatalities due to occupational accidents

- 0
- 0
- 0

Injuries with major consequences (Non-Fatal)

- 0
- 0
- 0

Recordable occupational injuries

- 0
- 0
- 2

Total number of hours worked

- 123,416
- 177,295
- 176,880
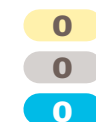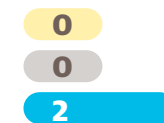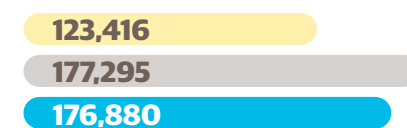
● 2022 | ● 2023 | ● 2024

*We present the figures for the companies **JIB Construcción y Mantenimiento S.A.S., A Más Ambulancias, and Zima Seguridad.***

Regarding accidents occurring in 2024, we recorded an incident involving the contractor **A Más Ambulancias:** an ambulance collided with a private vehicle, resulting in the paramedic sustaining blows to her shoulder and left arm, while the driver fell into a nearby sewer at the accident site.

Contractor employees
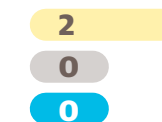
Fatalities due to occupational accidents

- 2
- 0
- 0

Injuries with major consequences (Non-Fatal)

- 9
- 4
- 8

Recordable occupational injuries

- 220
- 162
- 144

Total number of hours worked

- 8,848,172
- 8,115,329
- 10,308,854

● 2022 | ● 2023 | ● 2024

The recorded injuries include cut and puncture wounds, a bee sting, and vehicle collisions.

For our contractor employees, we recorded 144 minor injuries in 2024, 18 fewer than in 2023, representing a 12.5% decrease.

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Occupational illnesses and diseases

(GRI 403-10)

Through our Epidemiological Surveillance Program, we monitor, detect, analyze, and control health conditions affecting our employees to prevent illnesses or health issues at an early stage.

At ARM, we have the Healthy Lifestyle Program/Visual and Cardiovascular PYP, the Musculoskeletal Disorder Prevention Program, the Hearing Loss Prevention Program, the Pneumoconiosis Prevention Program, the Labor Reintegration and Reincorporation Program, and the Psycho-social Risk Program.

During 2024, we did not report any cases associated with occupational illnesses or deaths among direct or sub-contracted employees.

Learn more about the management of our occupational safety <<

Our achievements

» We certified the brigade at our operational sites as Class I, with the support of the Puerto Berrío Municipal Fire Department.

» We maintained compliance with the **monthly accident rate target of 0.66,** demonstrating the high level of commitment from the ARM team and their focus on self-care.

» We advanced our culture of interdependence through the ADN Program. In December, we began implementing the action plan and focused on strengthening the safety culture among our ADN Guardian Leaders.

» We increased engagement with our employees as a channel for them to express their concerns, suggestions, and opportunities for improvement for the OHS/MS. This enables decision-making for the continuous improvement of the system.

» We ensured the continuity of our ISO 45001:2018 Standard certification.

» We strengthened the execution of awareness, disease prevention, and health promotion campaigns.

» We implemented Aleatica's Employee Assistance Program (PAE), a tool that enables us to promote the mental well-being of our employees through a confidential helpline.

» We maintained the results (low risk) from the psychosocial risk battery, 2022 battery vs. 2024

» We implemented the Work Disconnection Policy, aimed at protecting employees' right to separate their personal time from work time, thereby ensuring work–life balance, reducing stress and burnout, fostering a healthy organizational culture, complying with labor regulations, and improving employee satisfaction and engagement.

» We reduced our absenteeism hours: from 14,109 hours in 2023 to 10,706 in 2024, representing a 7.4% reduction.

Our goals

Short term

Promote employee interdependence to transition to a culture of self-care.

Strengthen the Healthy Lifestyle Program through various strategies that help improve employees' health and living conditions.

Ensure that all employees receive basic training on occupational risks, the use of personal protective equipment (PPE), safe practices, and other related topics.

Maintain the certification process in occupational health and safety standards (ISO 45001: 2018).

Strengthen contractor control and monitoring through Nalanda software.

Strengthen the Labor Reintegration and Reincorporation Program.

Provide training in occupational health and safety to help advance along the Bradley Curve (culture level).

Medium term

Promote home safety by encouraging the use of personal safety measures in domestic settings.

Strengthen epidemiological surveillance and control of occupational diseases by identifying patterns of work-related illnesses and taking the necessary preventive actions.

Encourage the use of the Employee Assistance Program (PAE) to support employees' emotional well-being.

Long term

Extend and reinforce our occupational health and safety policies among our suppliers and contractors.

Be recognized among highway concessions as a leading company in occupational safety and employee well-being management.

Integrated management system

(GRI 2-23)

We have implemented the Integrated Management System (IMS) to manage **occupational health and safety, environmental care, quality management,** and other key aspects of our operations. Through the following internal standards, we establish the guidelines and directives that steer our management approach, facilitating continuous improvement, process optimization, and stronger relationships with stakeholders:

» Comprehensive Policy on Safety, Occupational Health, Environment, and Quality Management.

» Policy for the Prevention of Alcohol, Tobacco, and Psychoactive Substance Use.

» Occupational Health and Safety Policy for Contractors.

» Work Disconnection Policy.

» Road Safety Policy.

» Workplace Harassment Prevention Policy.

Integrating these systems (occupational health and safety, environmental care, and quality management) has delivered multiple benefits, including:

» **Avoiding duplicated efforts.** We simplify processes and eliminate redundancies to optimize our employees' work.

» **Optimizing employees' time.** We provide tools and training to enable efficient performance.

» **Using resources efficiently.** We invest strategically and responsibly, prioritizing high-impact projects with a sustainable approach.

» **Pursuing profitable recertification.** We seek an efficient and profitable process without compromising quality or rigor.

» **Reducing audit times.** We streamline processes to optimize time and costs without sacrificing effectiveness.

Consult the policies on our website «

Declaration of adoption of policies of the aleatica parent company

"At Autopista Río Magdalena S.A.S., we implement the policies established by our parent company, Aleatica, within the Integrated Management System (IMS), in compliance with corporate guidelines and current Colombian regulations.

The adoption of these policies enables us to integrate a global vision of the applicable requirements, strengthening our IMS and ensuring that our actions generate value for our stakeholders. Likewise, we reinforce our management by incorporating best practices and a strategic approach aligned with international standards."

Process map

Our comprehensive process map, aligned with our organizational structure, provides a complete perspective of our operations, encompassing mission, support, and strategic processes. This tool facilitates the fulfillment of our mission and vision and enables us to identify improvement opportunities and optimize resources to deliver quality service to our users.

Needs, Expectations, Requirements of Stakeholders

MANAGEMENT

Stakeholder Compliance and Satisfaction

People and Culture

Technical

Administration and Financial

OPERATION

Contractual

Legal

SUSTAINABILITY

Continuous Improvement

Our achievements

» We strengthened our Integrated Management System by aligning it with our corporate pillars, achieving key milestones in quality, occupational health and safety, and environmental management.

» We achieved 100% compliance with legal and regulatory requirements for occupational health and safety and environmental management, as verified by an external entity based on a representative sample of our IMS.

» We fulfilled legal and environmental requirements and identified the most significant aspects of our management, delivering excellent results thanks to the implementation of good practices and the commitment of our employees.

» We achieved 100% of the objectives defined in the Comprehensive Policy on Safety, Occupational Health, Environment, and Quality Management, thereby promoting continuous improvement in our service delivery and user satisfaction:

Objectives	Compliance
Promote the safety and well-being of all employees and contractors by continuously improving the Integrated Management System and ensuring safe working conditions.	100%
Manage the socio-environmental impacts arising from our operations by implementing a preventive approach within the project.	100%
Promote well-being, equity, performance, and quality of life practices for all employees.	100%
Continuously improve the service provided to our users while maintaining the highest standards of quality and satisfaction.	100%
Apply the transparency and corporate governance standards established in our Code of Ethics and Conduct, as well as the applicable Policies and Standards.	100%

We maintained the following certifications that support our commitment to quality, safety, environmental management, and climate action:

» **ISO 14064-2 (GHG management).** Establishes guidelines for quantifying, monitoring, and reporting reductions in greenhouse gas emissions in specific projects.

» **ISO 45001 (occupational health and safety).** Defines standards for creating safe work environments by managing risks and enhancing employee well-being.

» **ISO 9001 (quality management).** Establishes criteria to optimize processes, ensure the quality of products and services, and promote continuous improvement.

» **ISO 14001 (environmental management).** Provides a framework for identifying, managing, and reducing environmental impacts by promoting the efficient use of resources and regulatory compliance.

ISO 9001
ISO 14001
ISO 45001
BUREAU VERITAS
Certification

BUREAU VERITAS
1828

Learn more about our Integrated Management System <<

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SOCIAL AND ENVIRONMENTAL SUSTAINABILITY

At ARM, we continually work to strengthen an environmental and social environment that evolves alongside our operations. In this process, we actively promote human rights, inclusion, and environmental protection, ensuring that our growth aligns with community well-being and territorial sustainability.

This commitment is reflected in the achievement of our goals and objectives, as defined in the Contractual Social Management Plan, the Social and Environmental Responsibility Plan, and the Environmental Management Program, which guide our actions to generate a positive and sustainable impact on our environment.

Key Achievements

We allocated
COP 1,425,714,426
to social management and the Social and Environmental Responsibility Plan (PRAS).

We benefited
214,164 people
through the construction and improvement of access points (84,943 more people than in 2023).

We conducted
112 training processes
with the community, totaling 1,222 training hours and involving 3,982 participants.

The
"Del Rosa al Amarillo" Strategy
enabled the training of 37 women in traditionally male-dominated trades.

We
successfully closed
the Preventive Archaeology Program (PAP) for Functional Unit 3.

0 investigative
or disciplinary proceedings associated with alleged non-compliance with applicable environmental regulations.

We achieved the reduction target
184 t CO_2e
in emissions associated with fossil fuel consumption and grid electricity use.

We obtained
the verification
of our 2023 GHG inventory under ISO 14064-2.

We conducted
the partial replacement
of the vehicle fleet with electric (9) and hybrid (11) vehicles.

0 environmental emergencies.

28% of waste
generated during construction and
48% of waste generated during operations were incorporated into new value chains.

42% more families benefited
compared to 2023 through improvements in water capture systems.

0 non-domestic wastewater discharges
thanks to the implemented recirculation systems.

15 female heads of household
benefited from the implementation of the Telareciclo-SeaXperto-Making Sustainability strategy.

Social sustainability

(GRI 3-3)

Our commitment to social sustainability translates into concrete actions that strengthen the social fabric, drive local development, and create opportunities for communities. Through employment, training, and entrepreneurship programs, we promote collective well-being and contribute to positive transformation in the territory where we operate.

"Our management is guided by the Sustainability Policy, based on equity, human rights, and inclusive development. Through the materiality analysis, we identify the expectations of our stakeholder groups to design strategies that generate shared value and strengthen social cohesion."

Social strategy: comprehensive approach to social intervention

Our social strategy is based on a comprehensive approach that guides the implementation of programs and projects with sustainable impact, aligned with the Sustainable Development Goals (SDGs). In 2024, we allocated significant resources to initiatives aimed at strengthening the social fabric and promoting community development. We highlight projects such as the School of Human Rights and Sustainable Leadership, "From pink to yellow", circular economy initiatives like "Botellitas de Amor" (Bottles of Love), and the promotion of the business ecosystem by supporting local entrepreneurship.

Our management

Transforming communities with sustainable impact

(GRI 413-1)

Our sustainability strategy drives programs and projects that strengthen the social fabric, boost the local economy, and empower communities, always aligned with the Sustainable Development Goals (SDGs). Through the Contractual Social Management Plan and the Social and Environmental Responsibility Plan, we generate long-term sustainable impacts, promoting employability, inclusion, and regional development in the seven municipalities within our area of influence.

In 2024, we consolidated our commitment to transformative initiatives that create social and environmental value in the territories. Through the School of Human Rights and Sustainable Leadership, we impacted 930 students, 44 teachers, and 10 principals, strengthening the education of young people as agents of change in their communities. We conducted 48 training sessions and four negotiation tables to establish spaces for youth participation and promote territorial leadership.

"Del Rosa al Amarillo" strategy enabled us to train 37 women in traditionally male-dominated trades, expanding their job opportunities and promoting gender equity in the construction sector. Meanwhile, under the Children's Parks program by "Botellitas de Amor", we recovered 1,726 kilograms of plastic, involving 1,522 students and 93 teachers from 28 educational institutions. As a result, two children's parks and community furniture were installed, generating a positive environmental impact and encouraging a recycling culture within the communities.

Transforming the social fabric with sustainable impact

(GRI 203-1)

At ARM, building the social fabric is a fundamental pillar of our management. Through community participation programs and active collaboration with local stakeholder groups, we strengthen ties, promote trust, and foster mutual cooperation. This commitment translates into initiatives that drive social development, inclusion, and economic growth within our area of influence.

In 2024, we allocated COP 1,425,714,426 to social investment, enabling us to consolidate programs for participation, entrepreneurship, training, and productive development. Thanks to this investment, we strengthened key strategies that positively impact the quality of life in communities by providing sustainable opportunities and fostering local empowerment.

We advanced the construction and adaptation of access routes benefiting 214,164 people, representing an increase of 84,943 beneficiaries compared to 2023. This growth was driven by the development of Functional Units 1 and 2, which

will begin operations in 2025 and improve mobility and connectivity in the region.

In 2024, as part of our commitment to local economic development, we implemented actions that consolidated our position as one of the main generators of quality employment in the region. During this period, we reduced the number of subcontracted employees from 3,432 to 2,868, of whom 567 (19.8%) are located in the project's Direct Area of Influence (DAI). Of the total 567 employees, 156 are women (27%) and 411 are men (73%); 126 are skilled labor and 441 are unskilled labor. Through our workforce engagement protocol, we prioritize local hiring and promote the inclusion of women in various roles to strengthen the local workforce and contribute to the territory's sustainable economic growth.

Economic empowerment and community development: building a sustainable future

In 2024, we strengthened the local entrepreneurial ecosystem through the "Emprendedores sobre Ruedas" (Entrepreneurs on Wheels) strategy, a macro-initiative that integrates various programs focused on capacity building, market access, and the promotion of sustainable businesses within communities. Thanks to this strategy, we increased from 486 initiatives in 2023 to 938 productive projects in local communities, representing a 93% increase. Notably, 55% of these projects were led by women, reflecting our commitment to economic inclusion and women's empowerment.

Under this strategy, we carried out key actions such as:

» **Mercaemprende:** Support for 112 entrepreneurs in sectors such as agriculture, handicrafts, agribusiness, and services, to strengthen local value chains.

» **Crecer es Posible:** Comprehensive business management training for 230 entrepreneurs and business owners.

» **Empréndelo:** Strengthening business competencies for 228 entrepreneurs.

» **Emprende Tu Futuro:** Support for 76 participants in the development of business plans, with 10 awarded seed capital.

» **Direct support from ARM** to 21 entrepreneurs in building business models and digital marketing strategies.

We also organized learning spaces such as the Cacao Forum (with 201 producers) and the Tourism Forum (with 463 stakeholders from the tourism sector), conducted in collaboration with strategic territorial partners, facilitating knowledge exchange and the generation of new opportunities.

Additionally, the "Emprendedores sobre Ruedas" strategy included specialized sustainability training for 271 entrepreneurs. This intervention concluded with the strengthening of 13 outstanding entrepreneurs, to whom we provided hands-on support to ensure the sustainability of their projects.

These actions, carried out jointly with our partners, reinforced our commitment to the economic empowerment of communities, promoting entrepreneurship and creating new opportunities for growth and development.
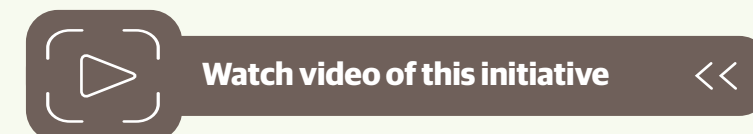
Mercaemprende

Through this initiative, we strengthened the local value chain in strategic sectors such as agriculture, handicrafts, agribusiness, and services. In 2024, we attracted 24 more entrepreneurs than in 2023, increased sales by COP 7,811,500, and generated new direct and indirect jobs.

2024 Figures   2023 Figures

Total sales value (COP)
26.576.000
18,601,500

Total number of participating entrepreneurs
112
88

Total number of participating municipalities
7
7

Number of partner Companies
21
14

Number of women Participants
93
65

Number of indirect jobs
177
24

Number of direct jobs
167
129

Mercaemprende 2024	Magdalena Medio (Puerto Berrio)	Northeastern Region (Vegachí)	Total
Participants	63	49	**112**
Partners	8	13	**21**
Women	56	37	**93**
Municipalities	7	7	**7**
Sales	15,997,000	10,579,000	**26,576,000**
Direct Employment	61	116	**177**
Indirect Employment	45	122	**167**

Watch video of this initiative <<

Emprendedores sobre ruedas
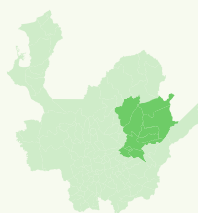
13 Productive projects supported in Northeastern Antioquia

Participants

Mercaemprende
49

Crecer Es Posible
138

Emprende Tu Futuro
46

Specialized Training in Sustainability
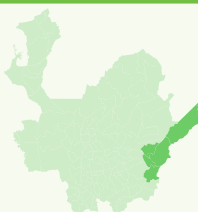163

Empréndelo
137

Forums
398

Total Investment COP 188,599,700

8 Productive projects supported in Magdalena Medio

Participants

Mercaemprende
63

Crecer Es Posible
92

Emprende Tu Futuro
30

Specialized Training in Sustainability
108

Empréndelo
91

Forums
266

Total investment COP 100,079,000

Training, education, and awareness in the community

Managing the Community Training, Education, and Awareness Program is essential to the development of our operations, as it fosters a cooperative and proactive relationship with the community and promotes the project's social acceptance through clear and timely communication of its purpose and benefits.

Training in key areas such as environmental management, human rights, entrepreneurship, and community participation enables us to generate a positive impact on local social and economic well-being, ensuring direct and sustainable benefits for communities. Furthermore, by enhancing knowledge of social oversight and citizen participation, we promote their capacity to identify and manage social and environmental risks in a timely manner.

The Community Training, Education, and Awareness Program for the Project's Surrounding Community is aligned with our corporate strategy in several aspects and is part of our material issues:

» **Corporate Social Responsibility.** Commitment to the social, economic, and environmental well-being of the communities where we operate.

» **Social Risk Management.** Risk mitigation through community training and participation.

» **Long-Term Sustainability.** A more equitable, inclusive, and environmentally sustainable environment contributes to the project's long-term success and viability and reflects our commitment to sustainability beyond immediate results.

SUSTAINABILITY REPORT **2024**

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Training with purpose: education for development

In 2024, we reaffirmed our commitment to education as a driver of sustainable development through training, awareness, and technical education programs. Through these initiatives, we strengthened skills, generated new employment and entrepreneurship opportunities, and contributed to productive development to promote a more inclusive and sustainable future for communities.

During the year, we conducted 119 training processes, totaling 1,529 training hours and engaging 3,648 participants. To ensure significant impact, we structured the training strategy around four key areas: (i) entrepreneurship and productive projects, (ii) community participation and social oversight, (iii) participatory environmental management, and (iv) equity and inclusion. The results achieved in each of these areas are presented below.

Training in entrepreneurship, productive projects, and competitiveness

36 training processes.

351 training hours.

927 participants.

Highlighted Strategies

ARM Mobile Kitchen—Discovering the Flavors and Knowledge of the DAI. Training in gastronomy, entrepreneurship, and innovation to promote products from home gardens and local harvests.

In 2024, **12 women** were certified after **48** hours of training.

Training in community participation and social oversight

31 training processes.

556 training hours.

1,040 participants.

Highlighted Strategies

Training for Leaders of Community Action Boards within the DAI. Two training processes with 16 hours of training for **30 JAC presidents** to strengthen their role in community development.

Diploma in Public Management, Digital Innovation, and Social Competitiveness. 120 training hours for **50 public officials** focused on promoting the appropriate use of public space.

Training in participatory environmental

50 training processes.

174 training hours.

1,644 participants.

Highlighted Strategies

Water Resource Management. 64 training hours, **64 participants**, and 30 beneficiary families with water purification filters.

Challenge: A Vegetable Garden at Home. 40 hours of training in sustainable agriculture and food security, with **16** participants in one session and certificate delivery. **100 vegetable garden kits** to participating families.

Additionally, under the awareness and sensitization line, we conducted 42 environmental workshops with (**42** hours, **903** attendees) and five civic-environmental events (**20** hours, **693** participants).

Training in equity and inclusion

2 training processes.

448 training hours.

37 participants.

Highlighted Strategies / Del Rosa al Amarillo

Heavy Machinery Operation Technician for Excavation. An **18** month program with **22 women beneficiaries** who received transportation support for their practical training in Medellín.

Supplementary Training in Scythe Operation. 48 training hours for **15 women** with the provision of personal protective equipment.

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Our achievements

» **"Del Rosa al Amarillo" strategy** enabled the training of 37 women in traditionally male-dominated trades, thereby expanding their job opportunities and promoting gender equity in the construction sector.

Watch video of ‹‹
this initiative

» **The School of Human Rights and** Sustainable Leadership impacted 930 students, 44 teachers, and 10 principals by strengthening the education of young people as agents of change in their communities. Additionally, we conducted 48 training sessions and four negotiation tables, thereby establishing spaces for youth participation.

Watch video of ‹‹
this initiative

» **The Children's Parks program by "Botellitas de Amor"** recovered 1,726 kilograms of plastic, involving 1,522 students and 93 teachers from 28 educational institutions. As a result, two playgrounds and community furniture were installed, generating a positive environmental impact and helping promote a recycling culture within the community.

Watch video of ‹‹
this initiative

Through these actions, Training with Purpose: Education for Development continues to consolidate itself as a driver of transformation, fostering community empowerment, strengthening the social fabric, and promoting sustainable development in the region.

Our goals

Short and medium term

Strengthen the social fabric and social cohesion through training processes under the Comprehensive Community Training Plan (PICC), and promote active collaboration and mutual commitment within an environment conducive to collective and sustainable development.

Promote the training of skilled local leaders and the creation of spaces for citizen participation that enable the community to effectively manage its issues and needs.

Promote local economic empowerment through training programs in entrepreneurship and productive projects.

Promote the adoption of sustainable practices through strategies focused on efficient water resource management and proper solid waste management, especially single-use flexible plastics, which will be transformed into plastic wood.

Implement a training school for women interested in taking active roles in the construction, operation, and maintenance of the concessioned road as part of the "Del Rosa al Amarillo" strategy.

Develop a comprehensive training program on human rights and the Sustainable Development Goals (SDGs) through the School of Human Rights and Sustainable Leadership.

Organize the Third Human Rights and Sustainable Leadership Summit and increase youth participation from municipalities within the area of influence by 20%, while also fostering positive leadership in the region.

Expand the "Emprendedores sobre Ruedas" strategy and benefit 150 young entrepreneurs through business support and capacity-building programs to drive local economic development.

Strengthen the Good Neighbors engagement strategy and increase target audience coverage by 50% through community activities to maintain trust-based and recognized relationships within our area of influence.

Long term

Position the concession within national and international sustainability rankings and achieve recognition that highlights our commitment to the Sustainable Development Goals and best practices in social responsibility.

Socio-land management support

(GRI 3-3)

At ARM, we recognize the importance of responsibly and sensitively managing the relocation of families within the framework of project development. Through our Socio-Land Management Support Strategy, we provide comprehensive monitoring and social support to facilitate their adaptation process, ensuring conditions that contribute to improving their quality of life and building a sustainable future.

Through our Socio-Land Management Support Program, we ensure compliance with the right to property and the right to an adequate standard of living.

During its implementation, we have improved the housing conditions of 92 relocated families,

who now enjoy decent, legal, and safe housing, with registered public deeds at the Public Instruments Registry Office (ORIP), and with access to services (water, energy, and gas). Of the 92 families relocated for housing restoration, 85 were occupants or informal settlers, and only seven were identified as property owners.

At Autopista Río Magdalena, we remain committed to the communities located within the DAI, as well as to the relocated families, which is why we conducted a survey to identify their training interests and coordinated with other social management programs and entities to continue positively impacting these families. **Some strategies designed to benefit the relocated families include:**

Support in applying for available vacancies through the SENA platform and user service channel.

Support for productive projects for social units with a business idea or project.

Support in participating in the Challenge: A Vegetable Garden at Home and Harvesting Inclusion strategies for social units within the project's DAI, through training and the delivery of kits containing an eco-friendly bag, lime, seeds, a shovel, a hoe, a hose, a machete, and the FAO guide A Vegetable Garden for Everyone.

Integration into the Comprehensive Community Training Plan, supplementary training, technology dissemination events, SENA Rural Entrepreneurship training, and processes for evaluating and certifying job skills.

Monitoring of relocated families to assess improvements in living conditions following relocation.

During 2024

» **We carried out two** housing restorations corresponding to FU1 (Vegachí) and FU2 (Maceo).

» **We conducted 23** follow-up visits to families undergoing the adaptation and appropriation process in their new place of residence and provided support for various procedures with the Land Registry Office and public utility entities.

» **We achieved the engagement of 23 families** in the Challenge: A Vegetable Garden at Home program through the delivery of a toolkit and supplies for implementing vegetable gardens, either for commercialization or self-consumption.

» **We conducted courses and training** in coordination with SENA on topics such as personal finance and the artisanal production of fine chocolate products, as well as a diploma course in Yellow Machinery aimed at women from the "Del Rosa al Amarillo" strategy, and on other topics such as the transformation and commercialization of fishery products. Additionally, the Emprende Tu Futuro, More Ideas, More Companies contest, and the Discovering Flavors and Knowledge cooking course were implemented, along with other subjects such as hygiene and food handling and supplementary training in scythe operation. **Nine** newly relocated families participated in these initiatives.

Our goals

Considering that the project has reached the following progress in the Socioeconomic Compensation Plan: Functional Unit 1 (97%), Functional Unit 2 (92%), Functional Unit 3 (90%), we established the following short-term goals for execution on the properties required for the first roadway:

Achieve the total relocation of families currently in active search of real estate options (deadline: December 20, 2025).

Conduct follow-up on the adaptation and appropriation process of the new site for families relocated in 2024 and those to be relocated in 2025 (deadline: December 20, 2026).

Complete 100% of the payments outlined in the socioeconomic compensation catalog approved by the oversight body to the social units impacted by the project.

Preventive archaeology

The Preventive Archaeology Program (PAP) is essential to ensure compliance with archaeological heritage protection regulations, strengthen our corporate reputation, and avoid legal sanctions. Its proper implementation has enabled us to carry out construction works without significant interruptions, minimizing delays and additional costs. Thanks to this, at ARM we have achieved significant progress in the identification, recovery, and protection of the cultural heritage of the Magdalena Medio and Northeastern Antioquia regions.

By the end of 2024, we had recovered 48 archaeological sites, from which we retrieved more than 34,470 ceramic pieces, 1,936 lithic artifacts, one piece of goldwork, and at least 68 modern artifacts.

These findings have not only expanded knowledge about the populations that inhabited the region in the past but have also contributed to the appreciation of cultural heritage, which strengthens the identity and sense of belonging of local communities.

In parallel, the outreach and community engagement activities we have implemented have been fundamental in involving communities within the DAI. Through educational campaigns and workshops, we deliver a clear message about the importance of cultural heritage and its potential as a driver of tourism and local economic development. **The positive impact of these activities is concentrated in the municipalities of Cimitarra, Puerto Berrío, Maceo, Yolombó, Yalí, Vegachí, and Remedios**, with heritage appreciation as a strategic resource for the well-being and sustainability of the region.

During 2024, we highlighted:

» **Recovery and Protection of Cultural Heritage.** We recovered 533 archaeological artifacts in Functional Units 1 and 2, including ceramics, lithic artifacts, and tool fragments, contributing to the historical and cultural knowledge of the region.

» **Strengthening of Local Cultural Identity.** Through workshops, socialization sessions, and events such as From Stoves to Cultures: A Culinary Journey, we promoted the social appropriation of cultural heritage, engaging 14 local communities and 146 participants; this strengthened their sense of belonging and appreciation for archaeological heritage.

» **Compliance with Legal Regulations.** We successfully closed the Preventive Archaeology Program (PAP) for Functional Unit 3 with the identification and recovery of significant remains related to pre-Hispanic occupations.

» **Community Education and Awareness.** In collaboration with Rural Educational Centers (CER) and the broader community, we conducted awareness campaigns to raise awareness among students and adults about the value of archaeological heritage and its role in the region's sustainable development.

» **Strategic Partnerships.** We strengthened partnerships with local authorities, such as the Municipal Administration of Yalí, to ensure the custody and safeguarding of archaeological assets, thereby contributing to the sustainability of heritage management beyond the completion of the project.

» **Expansion of the Archaeological and Ethnographic Museum of Puerto Berrío.** Thanks to the materials recovered from Functional Unit 3, we expanded the research line at the Puerto Berrío Archaeological and Ethnographic Museum by incorporating new elements related to the region's geology. In this way, the museum broadens its multidisciplinary focus and offers visitors a more comprehensive perspective on the interaction between natural factors and human dynamics in the area.

» **Training and Capacity Building.** We conducted 252 induction sessions for project personnel, with 2,617 participants. In these sessions, participants familiarize themselves with the archaeological heritage and understand the management measures to follow in the event of encountering archaeological material during project activities.

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2024 Corresponsables award

In 2024, Autopista Río Magdalena was honored with the **Corresponsables Award** for the best stakeholder dialogue process for our **Effective Dialogues with Communities initiative.** This recognition, granted in the fifteenth edition of the competition, highlights our commitment to transparent communication, trust-building, and respect for the communities within our DAI.

This award represents a significant milestone in our social management and reaffirms our commitment to corporate social responsibility.

Being recognized among hundreds of initiatives from Ibero-America validates our efforts to build strong and trusting relationships with our stakeholders. Moreover, it positions us as a benchmark in sustainability and community dialogue, further strengthening our reputation as a company committed to social and environmental development.

The implementation of **Effective Dialogues with Communities** has generated a positive impact on both the community and our organization. Through strategies such as "Fútbol para Formar" (Soccer to Build), "Buenos Vecinos" (Good Neighbors), and "Un Café con ARM" (Coffee with ARM), we have strengthened trust with the community by promoting population engagement in our initiatives. These actions have enabled us to identify and address specific needs by aligning our operations with local expectations and contributing to territorial development.

Finally, this recognition motivates us to continue strengthening social dialogue, convinced that effective communication is key to building sustainable relationships and collective well-being. We will continue to promote initiatives that create shared value and foster mutual respect between the company and the communities.

▷ **Watch video of this initiative** ≪

Environmental sustainability

(GRI3-3)

At ARM, we are guided by the conviction that our activities must generate long-term shared value by minimizing impacts on the environment and promoting practices that contribute to the preservation of natural resources. We embrace environmental sustainability as a comprehensive commitment that goes beyond regulatory compliance and incorporates the management of priority issues for our sustainable performance and for our stakeholders. In this way, we seek to contribute to addressing environmental challenges such as climate change, water availability and quality, pressure on ecosystems from waste generation, and impacts associated with biodiversity loss.

We evaluate the management of environmental impacts derived from our operations by monitoring key performance indicators:

Compliance with applicable legal requirements in environmental matters.

Compliance with the Environmental Management Program.

GHG emissions Scope 1, 2, and 3.

Valorization of Non-Hazardous Waste.

Our commitment to environmental compliance is reflected in the adoption of measures that ensure compliance with current regulations and in the implementation of actions aimed at reducing direct and indirect impacts on biodiversity and ecosystems. This effort aligns with our conviction that protecting nature is essential for community well-being and the continuity of our activities.

We also strengthen our climate strategy by focusing on reducing greenhouse gas emissions, adopting practices that drive the transition to a low-carbon economy, and analyzing risks and opportunities to advance climate adaptation and resilience.

We recognize that water is an essential resource for life and for the sustainability of our operations. Therefore, we work to ensure its efficient use, reduce consumption, and avoid impacts on water sources. In this effort, proper waste management is key to preventing impacts on water bodies and ecosystems. Hence, we promote an organizational culture oriented toward the circular economy and the responsible use of resources, focusing on reducing, reusing, and recycling the waste generated in our operations.

Environmental compliance

(GRI 3-3)

At ARM, we base our operations on a preventive and awareness-driven approach, supported by strict compliance with current legislation and a firm commitment to environmental protection. We recognize the impact our activity may generate, and therefore prioritize prioritize the assessment and mitigation of associated risks. We align our activities with the pillar of social and environmental sustainability, as well as with the sustainability strategy of ARM and our parent company, Aleatica. We carry out our actions in compliance with the Sustainability Policy, prioritizing respect for environmental regulations, contractual requirements, and human rights.

Our materiality analysis has allowed us to identify key issues to address, considering the needs of the corporation, our shareholders, and our stakeholders. Based on this, we prioritize

compliance with environmental legislation as one of the guiding pillars of our actions to ensure the continuity of operations. Environmental compliance is also integrated into our risk and opportunity matrix as one of the risks associated with our operations (R.ARM.07 - Failure to Comply with Environmental Regulations), for which we have established controls to mitigate and prevent its materialization. As of 2024, the residual risk rating is moderate.

We recognize that operating under Colombian legislation is sometimes challenging, given potential delays in executing our operations due to certain procedures with undefined response times by the authorities. However, acting in accordance with the law enables us to safeguard the rights to a healthy environment and health and, therefore, the right to life. This also strengthens our image among stakeholders.

SUSTAINABILITY REPORT **2024**

Our management

(SASB IF-EN-160A.2)

Our evaluation and management of environmental risks and legal requirements arising from the construction phase are framed within compliance with the Environmental Management Plans approved under the project's environmental licenses. For the operation phase, we have the following guidelines, policies, and programs in place:

- Plan for Adaptation to the Environmental Guide (PAGA).
- Environmental Management Program aligned with ISO 14001:2015 Standard.
- Comprehensive Policy on Safety, Occupational Health, Environment, and Quality Management.

Likewise, through our Integrated Management System (IMS), we have adopted the policies of our parent company, Aleatica, which strengthen environmental management across all our operations:
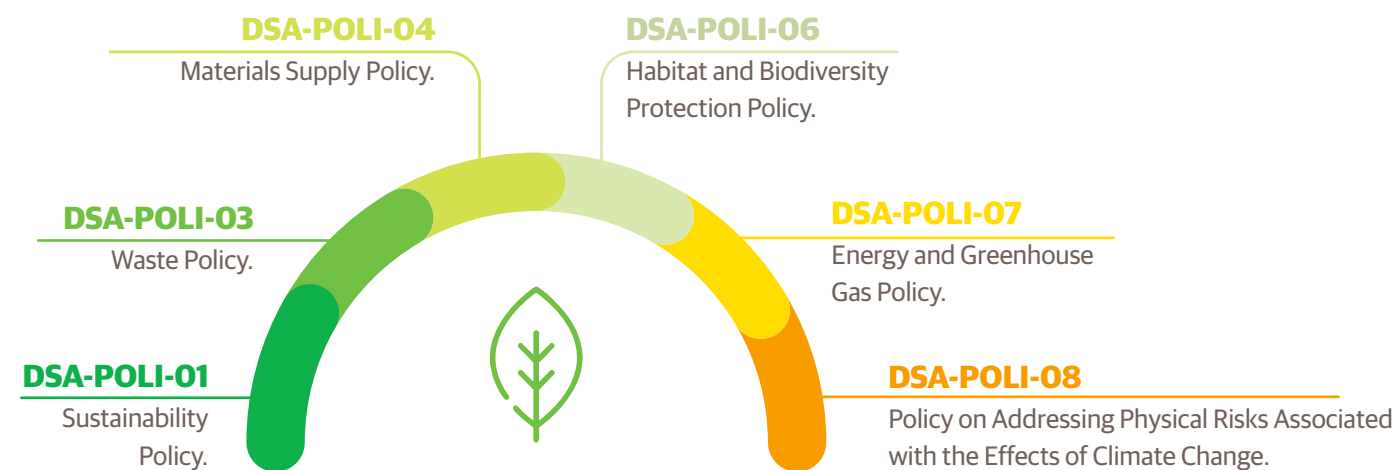
Through the legal requirements matrix associated with our Environmental Management System, we identify and ensure that all our activities comply with the necessary implementation requirements. Moreover, for both the construction and operation phases, we have developed the environmental aspects and impacts identification matrix, through which we assess the impacts that may arise from our operations and establish programs and measures for their management under the methodological framework of the mitigation hierarchy: prevention, mitigation, correction, and compensation. These measures are also aligned with the Environmental and Social Sustainability Performance Standards of the International Finance Corporation (IFC), whose vision drives us to go beyond the legal environmental requirements applicable to our business.

DSA-POLI-04
Materials Supply Policy.

DSA-POLI-06
Habitat and Biodiversity Protection Policy.

DSA-POLI-03
Waste Policy.

DSA-POLI-07
Energy and Greenhouse Gas Policy.

DSA-POLI-01
Sustainability Policy.

DSA-POLI-08
Policy on Addressing Physical Risks Associated with the Effects of Climate Change.

Our achievements

(GRI 2-27) (SASB IF-EN-160A.1)

» **0 investigation or sanctioning processes** associated with alleged breaches of applicable environmental regulations in 2024.

» **The Regional Autonomous Corporation of Central Antioquia** has highlighted our sound management within the framework of compliance with our environmental obligations associated with the discharge permit for our Operations Control Center (CCO) by incorporating Resolution 699/2021.

» **We achieved recertification** of our Environmental Management System under ISO 14001:2015, validating our process for evaluating compliance with environmental legal requirements.

» **0 environmental emergencies during 2024.**

Our goals

Short Term

- Process and obtain between 2025 and 2026 all environmental permits necessary to carry out our operations.

- Continue updating our legal requirements matrix, within the framework of the creation of new regulations associated with our operations.

- Continue ensuring and complying with all our environmental legal requirements through independent annual evaluations.

- Incorporate environmental regulations on climate change management into all our operations.

Medium term

- Close the environmental files associated with the construction processes for all Functional Units of the project.

Biodiversity

Through our Biodiversity Action Plan, we seek to demonstrate net biodiversity gain within the project's area of influence through a management framework that evidences compliance with the requirements defined in current national regulations and those related to IFC Performance Standard 6. "Conservation of Biodiversity and Sustainable Management of Living Natural Resources", through the mitigation of residual impacts on ecosystems, the implementation of compensation plans for biodiversity loss, and the wildlife roadkill prevention procedure.

Operational sites located within or near areas of high biodiversity value

(GRI 304-1)

During the construction phase of Functional Units 1 and 2, we designated, in coordination with the EPC contractor, two areas for the relocation of threatened or protected flora in the municipality of Vegachí, Antioquia. These areas correspond to the La Uendy (8.43 hectares) and Bellavista (93.89 hectares) properties, both owned by the Municipal Mayor's Office of Vegachí. The municipal agricultural technical assistance units (UMATA) oversee the administration, protection, and conservation of these sites, and at ARM, we guarantee, through conservation agreements, the perpetuity and protection of the actions implemented on these properties, adding value to the flora management work carried out by the contractor.

Significant impacts on biodiversity

(GRI 304-2)

During the construction phase of FU1 and FU2, we identified the impacts generated on the biotic environment and established the following measures to address them:
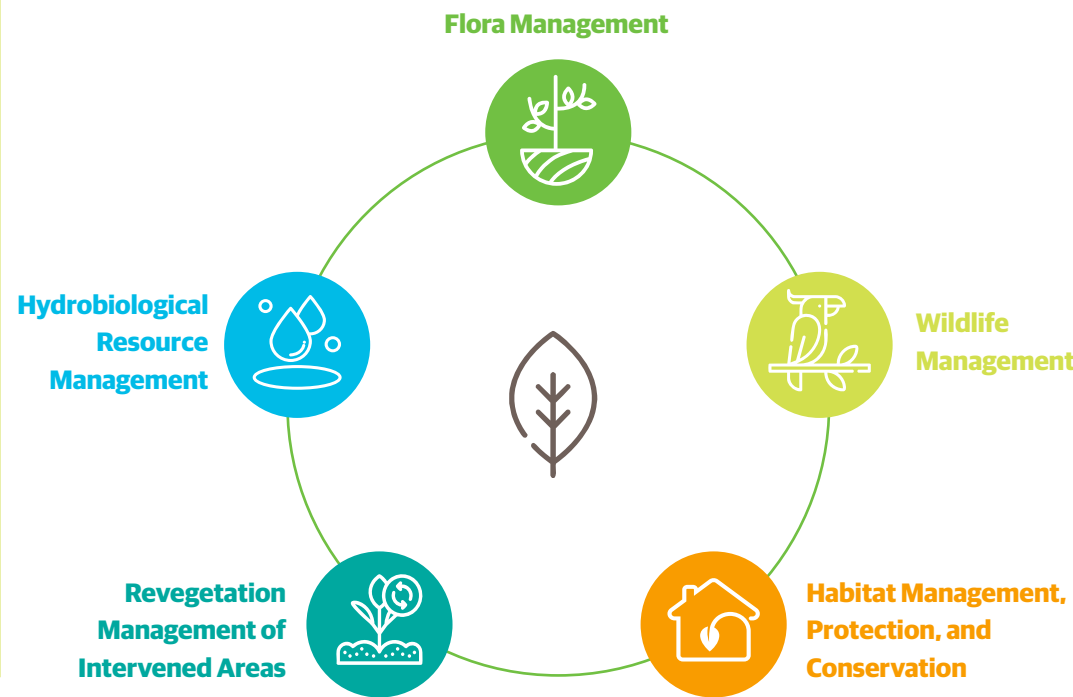
Impact on the abiotic component	Management measure
Change in habitat availability due to decreased vegetation cover	Chipping of plant material and reuse of organic soil
Habitat change and fragmentation affecting wildlife	Isolation of adjacent forest cover
Change in the structure and composition of wildlife species	Wildlife repelling from the construction area
Change in habitat availability due to decreased vegetation cover	Environmental Offsetting
Change in vegetation abundance and richness	Environmental Offsetting
Change in riparian vegetation protecting water bodies	Coverage Insulation

Our biodiversity management: protected or restored habitats

(GRI 304-3)

In accordance with the programs of the Environmental Management Plan for biotic monitoring and with our Biodiversity Action Plan, in 2024 we made progress on the following measures:

- Flora Management
- Wildlife Management
- Habitat Management, Protection, and Conservation
- Revegetation Management of Intervened Areas
- Hydrobiological Resource Management

SUSTAINABILITY REPORT **2024**

Flora management
FU1-FU2

» Maintenance of **6,039** individuals belonging to various families, including:

Nationally Forestry Ban Flora

| **1,928** Bromeliads | **943** Epiphytic Orchids | **171** Terrestrial Orchids | **2,986** Cyatheas |

Regionally Protected Flora

| **79** Wettinia hirsuta | **73** Heliconia sp. | **30** Hymenaea courbaril |

» Planting of **13,197** tree individuals across **192.87** hectares in areas of secondary and riparian forest as the start of the structured compensation of **784.56** hectares across **11** properties in the municipalities of Remedios, Vegachí, Yolombó, and Puerto Berrío:

87.29 ha Micro-watershed	**31.9 ha** Lot 2	**43.49 ha** Forest Reserve	**5.45 ha** La Uendy
74.45 ha Chingalé	**24.63 ha** Las Pavas	**52.62 ha** Paso Real	**33.73 ha** Trincheras
20.01 ha Piedras Negras	**0.20 ha** Doña Ana	**410.79 ha** La Marsella	

This planting, together with the maintenance of **146.9** hectares and **60,155** saplings, corresponds to **58.77%** progress in the established Environmental Offseting.

» Development of the Nature-Based Solutions (NbS) strategy, which will be implemented through the sustainable use lines of environmental Offsetting.

Wildlife management

» Implementation of the road safety campaign "I Brake for Animals!", which educates road users on the importance of protecting wildlife in the project's area of influence.

» As part of the Wildlife Roadkill Prevention Plan, we continue to strengthen the ARM Wildlife app as a management tool for mitigating impacts on wildlife. In 2024, we reached a total of 126 new users, bringing the total number of registered users to 220, with 117 reports recorded by year-end.

> **Watch video of this initiative** <<

» Training of our operations staff, in partnership with Cabildo Verde, on appropriate primary care for wildlife associated with our road corridor. This training ensures that employees acquire the basic knowledge needed to act appropriately when handling wildlife.

» Installation of two aerial and four ground crossings in preparation for the start of operations at Functional Unit 2, as established in the environmental license.

Download FaunaVial ARM and help us protect the wildlife along our road.

App Store — Available
Google Play — Available

Vigilado SuperTransporte | Autopista Río Magdalena ALEATICA | ANI

UF1-UF2

Displacement of 279 individuals, mainly of the species Crimson-backed Tanager (Ramphocelus dimidiatus), Streaked Flycatcher (Myiodynastes maculatus), and Great Kiskadee (Pitangus sulphuratus).

UF4

Monitoring the implementation of the conservation line under our Biodiversity Action Plan through the observation of two endemic Colombian species present in the project's area of influence, both classified as endangered by the International Union for Conservation of Nature (IUCN): Magdalena Catfish (Pseudoplatystoma magdaleniatum; EN-IUCN) and Magdalena River Turtle (Podocnemis lewyana; EN-IUCN). Monitoring showed a higher presence of these species compared to 2023, demonstrating the contribution of the implemented offsetting actions to their conservation.

FaunaVial ARM ALEATICA

Habitat management, protection, and conservation

We conduct identification and delimitation processes for areas of ecological importance in relation to construction activities, as well as training and awareness-raising programs for our employees.

UF4

» Maintenance, monitoring, and follow-up of the actions implemented for the conservation and enrichment of 88.5 hectares of natural forest, associated with the Piamonte and Caño Negro properties in the municipality of Puerto Berrío, and the planting of 18,802 trees in areas of secondary forests, riparian forests, and the El Encanto swamp. We establish voluntary conservation agreements with landowners to ensure the permanence of these actions and to enhance their impact on the ecosystems within our area of influence.

» Planting of 6,051 trees across a total of 7.41 hectares of gallery and riparian forest coverage. This is part of the implementation of the Mandatory Investment Plan of no less than 1%.

UF3

» Maintenance, monitoring, and follow-up of the forest replenishment carried out in 2023, with 41,353 trees planted over 58.4 hectares in areas adjacent to riparian forests on the El Resplandor property, located in the municipality of Maceo.

Revegetation management of intervened areas
UF1-UF2

Revegetation of 56.7 hectares of intervened areas.

Hydrobiological resource management

» We carried out a total of 24 wildlife deterrence activities and eight hydrological monitoring sessions on water bodies associated with our construction process.

In April 2024, our ARM Wildlife Road Safety Project was recognized as the winner in the Sustainability category of the 10th Edition of the INNOVA 2023 Awards by our parent company, Aleatica.

Climate strategy

(GRI 3-3) (SASB IF-EN-410A.2)

At ARM, we are aware of the risks and potential consequences of the global climate crisis, which is why we align with our parent company, Aleatica, in its commitments to reduce greenhouse gas (GHG) emissions associated with the operations of its Business Units. We also recognize that climate change poses multiple threats that translate into physical risks to infrastructure on a global scale. Variations in temperature and precipitation patterns, sea level rise, and extreme weather events result in pluvial and coastal flooding, droughts, fires, heatwaves, among others, whose impacts on infrastructure networks can lead to significant economic losses and affect the well-being of the population (UNECE, 2020).

We have identified that GHG emissions, both direct (Scope 1) and indirect, associated with the procurement of goods and services from third parties (Scope 3), have been among the greatest impacts arising from the operation phase.

Our management

The mitigation component of our climate change management is governed by the following principles:

Implement actions to contribute to the Paris Agreement (2015) and thus limit the increase in global warming.

Establish mechanisms for quantifying, measuring, reporting, and monitoring emissions, ensuring the relevance, integrity, consistency, transparency, and accuracy of data and results, under the guiding principles of the GHG Protocol and ISO 14.064-2.

Contribute to the achievement of Sustainable Development Goals (SDGs) 7. Affordable and clean energy and 13. Climate action, through mitigation measures that promote the sustainability of the company, communities, social systems, and ecosystems within our area of influence.

To reduce vulnerability and increase the resilience of physical infrastructure, operations, employees, users, and other stakeholders (BSI EN ISO, 2019), we adhere to the following guiding principles under the adaptation component:

Increase adaptive capacity and resilience to respond to physical risks associated with climate change.

Promote the implementation of measures that reduce physical vulnerability to the effects of climate change.

Enhance the resilience of socio-environmental systems within our area of influence through robust multi-stakeholder collaboration platforms.

Advance ARM's sustainability culture to ensure regulatory compliance with commitments on sustainable development and climate action.

SUSTAINABILITY REPORT **2024**

Our climate change management is governed by the Energy and Greenhouse Gas Policy (DSA-POLI-07) and the Policy for Addressing Physical Risks Associated with the Effects of Climate Change (DSA-POLI-08). Accordingly, from our operational activities, we have defined the following commitments:

Mitigation

» **Identification of GHG emission sources associated with ARM's operations, as well as measurement and monitoring** of both direct Scope 1 emissions (fuel consumption from stationary and mobile sources) and indirect Scope 2 emissions (electricity consumption) and Scope 3 emissions (road use, business travel, and employee transportation), as established in our Climate Change Mitigation Plan.

» **Establishment of ambitious and feasible mitigation targets in line with the Science Based Targets initiative (SBTi) methodology, along with monitoring the efficiency** and contribution of the measures implemented to reduce emissions.

» **Promotion of ARM's strategic positioning in the sector regarding GHG emissions mitigation** through internal dissemination (Aleatica and other Business Units) and external dissemination (stakeholders).

» **Implementation of mechanisms to promote innovation in climate-related matters.**

Adaptation

» **Promotion of the allocation of human, financial, and technical resources with socio-environmental impact** for the implementation of adaptation measures within ARM.

» **Identification, assessment, and comprehensive monitoring of physical risks to ensure the proper implementation of measures** that enhance adaptive capacity and resilience to climate change.

» **Promotion of ARM's strategic positioning in the sector regarding climate change adaptation through internal dissemination (Aleatica and other Business Units)** and external dissemination (stakeholders) of the measures implemented.

Under these commitments, at ARM we have established our mitigation and adaptation plans for risks associated with climate change, both physical and transitional, with the following strategies:

Mitigation plan	Adaptation plan
» Climate awareness and action	» Infrastructure resilience
» Carbon neutrality	» Protection and well-being of employees and communities
» Sustainable mobility	» Conservation and ecological restoration of ecosystems
» Material reuse	» Innovation and technology
» Quantification and verification	» Training and awareness
» Electricity neutralization	» Coordination and governance

Our achievements

» We obtained verification of our 2023 GHG inventory from Bureau Veritas, in accordance with the parameters and rigor of ISO 14064-2:2019 and the guidelines of the GHG Protocol.

» We initiated the implementation of our Climate Change Adaptation Plan with the update of our climate vulnerability and risk analysis, as well as the design and initial establishment of the early warning system. With these first steps, we aim to position ourselves as a concessionaire that efficiently manages the challenges associated with climate adaptability.

» We built two nurseries under our Nurseries for Sustainability program, through which we aim to promote the economic development of female heads of households while contributing to environmental sustainability.

Watch video of this initiative ‹‹

Corporate carbon footprint
(GRI 305-1) (GRI 305-5) (GRI 305-3)

GHG emissions (t CO_2e)

Direct emissions, Category 1 (Scope 1)

- 3,737.23
- 1,746.27
- 1,525.16
- 1,783.96

Indirect emissions from imported energy, Category 2 (Scope 2)[1]

- 21.49
- 27.46
- 100.78
- 123.40

Other indirect emissions, Categories 3 and 4 (Scope 3) [2]

- 26,990.7
- 34,039.73
- 155.03
- 142.88

Total GHG emissions (t CO_2e)

- 30,749.4
- 35,813.5
- 1,781.31
- 2,050.24

● 2021[1] | ● 2022 | ● 2023[2] | ● 2024

[1] Location-based emissions.
[2] Scope 3 data for 2023 is adjusted and, consequently, total GHG emissions are adjusted, considering the values certified by Bureau Veritas.

[2] See the Standard Content Index, specifically the comments on Indicator GRI 2-4.

All our indirect emissions correspond to upstream activities in our value chain, including the purchase of steel, cement, and asphalt, fuel emissions from production, and employee flights. GHG emissions from road users, which correspond to downstream activities, are quantified by those who produce and distribute the fuel.

Total biogenic CO_2 emissions (t CO_2e)

- 21.46
- 19.35
- 31.15
- 49.94

● 2021 | ● 2022 | ● 2023 | ● 2024

In September 2024, we partially replaced diesel and gasoline vehicles in our fleet with electric (9) and hybrid (11) vehicles, thereby impacting fuel consumption and lubricant use and reducing our direct GHG emissions. Additionally, brush-cutting activities were subcontracted, resulting in a decrease in fuel consumption from fixed sources.

Our indirect emissions associated with acquired energy increased by 23% compared to the previous year, mainly due to the increase in electricity consumption by the vehicle fleet and the start-up of the new weighing and service infrastructure at Functional Unit 3. However, as part of our mitigation strategy, we implemented measures to contain this increase, including the sectorization of electrical systems in the Bogotá offices and the Operations Control Center (CCO) to optimize area-based management. Additionally, we integrated smart switches for CCO lighting, programmed air conditioning systems according to working hours, and carried out a technology upgrade of monitors and portable equipment to more energy-efficient devices.

Methodological details for quantifying GHG emissions

(GRI 305-1) (GRI 305-2) (GRI 305-3)

Base year for calculation	2019 Determined based on the guideline issued by our parent company		
	Emission Source	**Emission Factor**	**Bibliography**
Sources of Emission actors and Global Warming Potential (GWP) Used	**Scope 1:**		
	Diesel	10.149 kg CO_2/gal	FECOC
	Gasoline	8.809 kg CO_2/gal	FECOC
	Lubricants	1.785 kg CO_2/gal	IPCC 2006
	GHG fuels:		
	GHG	**GWP**	
	Carbon dioxide (CO_2)	1	AR6, 2021
	Methane (CH_4)	27	AR6, 2021
	Nitrous oxide (N_2O)	273	AR6, 2021
	GHG refrigerants:		
	Refrigerant gas	**GWP**	
	HFC: R/22	1.96	AR6, 2021
	HFC: R/134a	1.53	AR6, 2021
	HFC: R/410a	2,235.5	AR6, 2021
	Scope 2:		
	National emission factor (SIN)	0.173 kg CO2e/kWh	XM

|	Emission Source	Emission Factor	Bibliography
Sources of Emission actors and Global Warming Potential (GWP) Used	**Scope 3:**		
	Diesel (production emissions)	1.822 kg CO2/gal	Ecoinvent
	Biodiesel (production emissions)	10.964 kg CO2/gal	Ecoinvent
	Gasoline (production emissions)	1.424 kg CO2/gal	Ecoinvent
	Ethanol (production emissions)	1.424 kg CO2/gal	Ecoinvent
	Concrete	626	Cemex
	Steel	1.06 t CO2/t steel	IPCC
	Steel	0.07 t CH4/t steel	IPCC
	Asphalt	0.294 kg CO2e/kg	Ecoinvent
	Water	0.073 kg CO2e/m3	EAB, 2016
	Solid waste to anaerobic sanitary landfill	0.05259 kg CH4/kg wet	IPCC, 2019
	Controlled incineration of industrial solid waste	0.00006 kg CH4/kg wet	IPCC, 2019
Standards, methodologies, assumptions, or calculation tools used	**Standard: ISO 14061-1** **Methodology:** Methodological Levels 1 and 2 were used to carry out the calculations, in accordance with best practices suggested by the Intergovernmental Panel on Climate Change (IPCC, 2006) guidelines. The GHG Protocol Methodology was also applied. Calculation Tool: ARM Calculator.		

Energy consumption within the organization
(GRI 302-1)

Electricity Consumption (kWh)

170,521
249,060
583,212
671,195
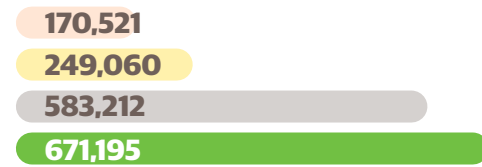
● 2021 | ● 2022 | ● 2023 | ● 2024

Of the electricity consumption recorded in 2024, 567,917 kWh corresponded to the interconnection with the national grid and 103,278 kWh to consumption from the solar panels installed at the ITSs of the concession.

GHG emissions reduction
(GRI 305-5)

With a total GHG emissions inventory of 500 t CO2e for activities over which we have greater operational control (fossil fuel consumption from fixed and mobile sources and electricity consumption from the national grid), we achieved the goal of reducing 184 t CO2e from the emissions projected for 2024 under a scenario without mitigation measures (684 t CO2e). In this way, we continue to advance toward meeting our reduction target for 2030: 10.4% relative to the emissions projected for 2025.

We achieved the reduction target of 184 t CO_2e in emissions associated with fossil fuel consumption and electricity from the grid.

Our goals

- Continue the third-party verification process for our greenhouse gas emissions.

- Implement the Solar Panel Project at the CCO by 2025, bringing us closer to achieving our GHG emissions mitigation target.

- Meet the GHG reduction target, estimated at 10.4% by 2030 relative to projected 2025 emissions.

Learn more about our emissions
(GRI 305-1) (GRI 305-3) ‹‹

SUSTAINABILITY REPORT **2024**

Water consumption and discharge

(GRI 3-3) (SASB IF-EN-410A.2)

The "Technical Appendix 6 Environmental" of the Concession Agreement, the Equator Principles, the Environmental and Social Performance Standards of the International Finance Corporation (IFC), the Comprehensive Safety, Occupational Health, Environmental, and Quality Management Policy (HSEQ), and all relevant legislation are the pillars on which we base our environmental strategy. This drives us to provide constant attention to the communities impacted by the project, thereby contributing to the creation of sustainable environments and preventing negative environmental impacts resulting from our operations.

We recognize the impacts that our activities may generate on water resources. These are mainly associated with reduced water availability and contamination of both water and soil. We have identified potential impacts from unauthorized discharges into water bodies and soils, and from the pollution of water sources generally caused by inadequate management of liquid and solid waste, as well as by the use of chemicals in operational activities and by road accidents.

Specifically, in the construction stage we identified:

- Changes in the physical, chemical, and bacteriological characteristics of the soil.

- Changes in the potential use of the soil or in its land use capacity.

- Changes in the structure and composition of hydrobiological communities.

- Changes in the habitat quality of hydrobiological communities.

In the operations phase, impacts on water resources are concentrated in:

- An increase in the generation of hazardous waste.

- Pollution of water sources.

- Impact on flora and fauna.

SUSTAINABILITY REPORT **2024**

Our management

Interaction with water as a shared resource and management of impacts

(GRI 303-1) (SASB IF-EN-410A.2)

For the identification and evaluation of environmental impacts related to water, we have, as part of our Integrated Management System, the Procedure for Identifying Aspects and Assessing Environmental Impacts (Document SGI-PR-007), which defines the evaluation methodology and produces the Matrix for Identifying Aspects and Evaluating Environmental Impacts (Document SGI-MT-003). This document also contains the life cycle analysis of the products generated in each activity we perform.

Construction

The withdrawn water for construction activities corresponds to the permits granted in the Environmental License for four surface sources: Río Volcán, QAB-2 Stream, El Porvenir Stream, and La Solita Stream. None of these are located in water stress areas. Likewise, its management is based on the Environmental Management Plan.

Operation

The water we use in our operations mainly corresponds to the operation of administrative offices. Water supply to the Vegachí and Maceo offices comes from the municipal aqueduct, while the water for the operation of the Operations Control Center (CCO) comes from the purchase of water from authorized third parties. We have an Environmental Adaptation Plan (PAGA), which must be fully complied with

by all stakeholders in the organization; through this plan, we seek to prevent, mitigate, and compensate for any possible impacts that may arise during the execution of road maintenance and operation activities. Furthermore, when we initiate a commercial relationship with any stakeholder, we define contractual environmental clauses to address all environmental impacts associated with the execution of activities.

Additionally, our Environmental Management System incorporates an Energy Saving and Efficient Use Plan (Document SGI-PL-011), and we adhere to the guidelines, policies, and programs that cut across the management and care of natural resources: Environmental Management Program Aligned with the ISO 14001:2015 Standard, Sustainability Policy (DSA-POLI-01), Waste Policy (DSA-POLI-03), and Habitat and Biodiversity Protection Policy (DSA-POLI-06).

People benefiting from the improvement of water collection systems

Our Environmental and Social Responsibility Plan (PRAS) includes a line of action focused on protecting water resources, especially in the rural aqueducts serving the communities within the project's area of influence.

Through the improvement of water withdrawal systems, in 2024 we benefited a total of 72 families (approximately 216 people), exceeding by 42% the number of families and individuals impacted in 2023 (34 families, equivalent to 102 people).
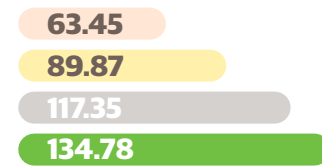
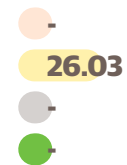# Water withdrawal and consumption

(GRI 303-3) (GRI 303-5)

Construction

Water withdrawal by source (ML)
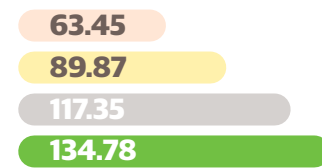
Surface Water

63.45
89.87
117.35
134.78

Third-Party Water

-
26.03
-

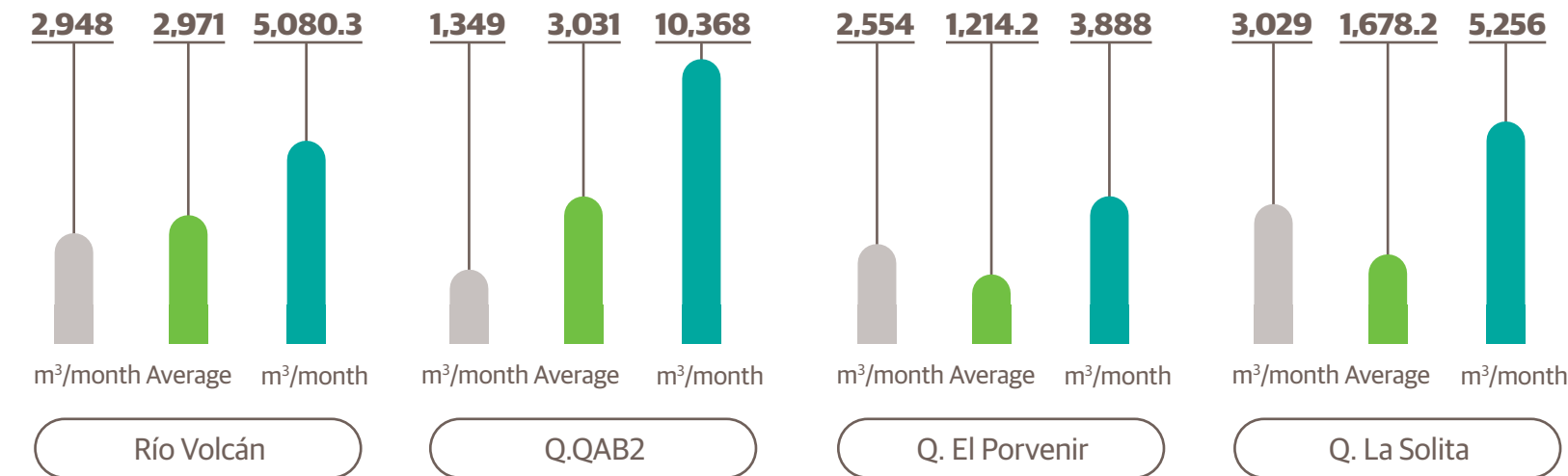**Total Water Withdrawal (ML)**

63.45
89.87
117.35
134.78

● 2021 | ● 2022 | ● 2023 | ● 2024*

*Fresh surface water (dissolved solids ≤ 1,000 mg/l).

We take the monthly data recorded by the EPC contractor during measurements at the collection points and total them to obtain the annual figure.

Water flow rates withdrawn vs. authorized

Flow Rate (Q) withdrawn in the Period vs. Authorized LA

| 2,948 | 2,971 | 5,080.3 | | 1,349 | 3,031 | 10,368 | | 2,554 | 1,214.2 | 3,888 | | 3,029 | 1,678.2 | 5,256 |

m³/month Average | m³/month | | m³/month Average | m³/month | | m³/month Average | m³/month | | m³/month Average | m³/month

Río Volcán | Q.QAB2 | Q. El Porvenir | Q. La Solita

● Flow withdrawn 2023 |
● Flow withdrawn 2024 |
● Authorized flow rate

The increase in the withdrawn volume in 2024 was due to the expansion of project fronts aimed at completing the construction of Functional Unit 2; however, the withdrawal from each source remained below the authorized flow rate.

Operation

Total Water Withdrawal (ML)

0.337 | 5.465 | 2.054 | 2.430

Third-Party Water
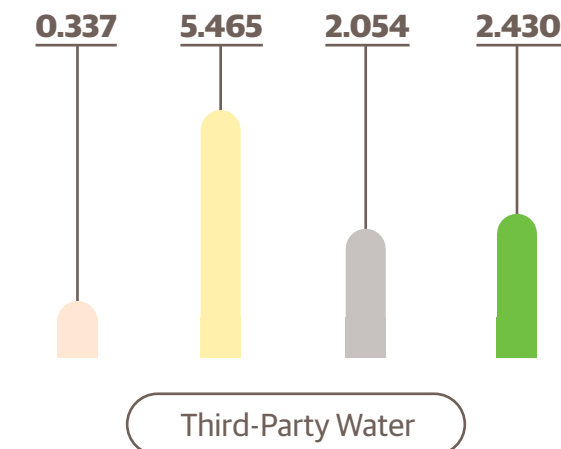
● 2021 | ● 2022 | ● 2023 | ● 2024*

*Fresh surface water (dissolved solids ≤ 1,000 mg/l).

We recorded an 18% increase for 2024, due to the commissioning of two new areas (weighing scales and service area).

Management of impacts related to water discharges

(GRI 303-2) (GRI 303-4)

For water discharges mainly associated with the construction of Functional Units 1 and 2, we have two discharge permits: San Juan I Plant and Vegachí Camp. However, to date, we have not used them thanks to the implementation of Non-Domestic Wastewater (NDW) recirculation systems at the aggregate production plants. This initiative is part of a continuous improvement process through which, in addition to avoiding the generation of discharges, we promote the efficient use of water resources.

maintenance, and is then discharged into an infiltration field under the required conditions. Additionally, we have implemented further actions to reduce impacts on water resources, such as: Replacing conventional detergents with biodegradable detergents; Conducting employee training sessions on the proper use of sanitary units; Adding microorganisms that degrade organic matter to sanitary units and dishwashers, and; Forming partnerships with organizations for the proper disposal of fats and oils.

Zero NDW Discharges during construction thanks to the recirculation systems implemented.

For the discharge of Domestic Wastewater (DW) from the Operations Control Center (CCO), we have a discharge permit of up to 0.65 L/s granted by the environmental authority Corantioquia, as these facilities do not have access to the municipal sewer system. At our other offices in Vegachí and Maceo, we discharge directly into the public sewer system.

The priority substances and minimum quality standards for our DW are defined in the permit, in accordance with Resolution 0699/2021 issued by the Ministry of Environment and Sustainable Development. Our DW undergoes secondary treatment, with periodic inspections and

Our goals

By 2025, complete the construction process of Functional Units 1 and 2 of the project with zero discharges.

By 2025, reduce water consumption within the project's Operations Control Center (CCO) by 5% through rainwater harvesting and use in cleaning and infrastructure maintenance processes.

SUSTAINABILITY REPORT **2024**

Materials and waste

(GRI 3-3)

Waste generation and management of significant impacts related to waste

(GRI 306-1)

At ARM, we are aware of the environmental impacts associated with the construction, maintenance, and operation of infrastructure, especially due to the use of materials and the generation of waste. Waste can alter soil characteristics, affect its use capacity, and impact aquatic ecosystems, both in their biological composition and habitat quality. Likewise, the increase in hazardous waste and the pollution of water sources reinforce the need to adopt sustainable practices to minimize these effects.

Construction

Activities associated with the construction of Functional Units 1 and 2 generate domestic, industrial, and special solid waste.

Operation

Activities related to road maintenance and operation—such as the installation of vertical signs, installation or maintenance of raised delineators, painting of culvert heads, removal of fallen trees or landslides, and cleaning of roads contaminated with chemicals, among others—generate both hazardous and non-hazardous waste.

As part of the identification and evaluation of environmental aspects and impacts related to waste generation, for both the construction and operation phases of the project, we identified:

Risks

» Low maturity in the incorporation of circular economy practices in the production processes of some local suppliers.

» Lack of project-owned final waste disposal areas in the municipalities within the project's area of influence.

» Low awareness of integrated waste management.

Opportunities

» Creation of regulations on integrated waste management (e.g., single-use plastics, etc.).

» Presence of waste picker associations in some of the municipalities in the area.

Our management
(GRI 306-2)

Through our Materials Supply Policy (DSA-POLI-04) and Integrated Management Policy (SGI-PT-001), we are committed to prioritizing the acquisition and use of materials that, in addition to complying with current legislation and quality requirements, have a lower, verifiable environmental impact throughout their life cycle. To this end, we optimize resource use in our processes and foster the development of competencies among our suppliers, encouraging the inclusion of sustainable materials in the supply chain. This management approach is integrated into the Environmental Adaptation Plan (PAGA), the Environmental Management Program aligned with the ISO 14001:2015 Standard, and our Sustainability Policy (DSA-POLI-01), Waste Policy (DSA-POLI-03), and HSEQ Management Policy. In addition to complying with local regulations, we follow international frameworks such as GRI, SASB, GRESB, and TCFD.

Our waste management prioritizes traceability, regulatory compliance, and the reduction of environmental impacts through the implementation of the Integrated Solid Waste Management Program (PMIRS), with performance tracked through objectives and indicators across all areas. Waste is identified, separated, and stored according to its classification, with special attention to hazardous waste (RESPEL) and construction and demolition waste (RCD). Non-hazardous waste is recorded in SGI formats (SGI-FR-080 and SGI-FR-074), while hazardous and post-consumer waste is managed together with authorized service providers. Finally, all waste is treated, disposed of, or recovered by specialized companies that provide certificates and verifiable documentation through the Ventanilla Integral de Trámites Ambientales en Línea (Vital).

Partnerships for the utilization of our waste under a circular economy model
(GRI 306-2)

Botellas de Amor Foundation

We contribute to transforming flexible plastic waste into housing, playgrounds, and plastic furniture to reduce pressure on landfills and pollution of soil and water sources.

Lito Foundation (Puntos Verdes)

We seek to ensure proper treatment or utilization of WEEE (Waste Electrical and Electronic Equipment) generated during our activities. These may contain heavy metals and organic pollutants, among other substances classified as hazardous.

Asoreciclo

We contribute to the utilization of waste with these attributes, thereby reducing the volume of waste sent to landfills. This also helps prevent the exploitation of natural resources for manufacturing new products and avoids associated environmental pollution.

Recopila

We deliver used batteries to this organization, which stores and transports them to the facilities of authorized managers for utilization. Some batteries are potentially polluting waste, as they may contain mercury and other hazardous substances.

Corporación Mundial de la Mujer Colombia (CMMC)/Asociación de Mujeres Emprendedoras Porteñas (Asomepor)

Telareciclo-SeaXperto-Confeccionando la Sostenibilidad Strategy, in partnership with CMMC. We train women heads of household belonging to Asomepor in reusing by-products derived from end-of-life equipment or textiles for incorporation into new value chains.

Through this strategy, we promote the creation of green businesses in the region, generating a direct impact on the economic growth of single mothers in the municipality of Puerto Berrío. In 2024, we supported 15 women in strengthening their production units by diversifying their offerings with the incorporation of systems based on circular economy principles, such as the reuse of uniforms. This has allowed them to access a growing market aligned with sustainable methodologies.

Sanar Foundation

In November, we launched this partnership under the recycling program known as Tapas para Sanar. This initiative offers an alternative way to raise funds for the development of our Foundation's mission programs.

Veolia

In August, we joined this organization's PlastiLoop Strategy, which aims to recover and transform as much low-density polyethylene as possible for use in other production processes.

Rueda Verde

In November, we signed a partnership with the company Rueda Verde, responsible for managing the final disposal and utilization of tires through technical retreading processes and the production of by-products such as fuels (TDF, Tire-Derived Fuel), pulverized rubber, rubber granules, textiles, steel, pyrolysis oil, gas, and soot, which can be reincorporated as raw materials into new production processes.

Results and learnings

Percentage of hazardous waste reintegrated into the value chain

Construction
14% 2024

Operation
83%
64%
● 2023 | ● 2024

Percentage of non-hazardous waste recovered

Through the implementation of five strategies based on the circular economy principle, we managed to incorporate 48% of our waste into new value chains.

We continue to exceed the goal of recovering 20% of non-hazardous waste.

Percentage of waste generated properly managed through authorized suppliers

Construction
14%

Operation
48%

Learn more about how we manage our waste in the value chain <<

Results of measures implemented to mitigate waste generation

Construction

Initiatives	Qualitative Results	Quantitative Results
Reuse of Excavation Material	Reuse of surplus material in ZODMES or through RCD managers duly authorized by the environmental authority.	2,032.79 tons
Tire Retreading	Delivery of tires to the selective collection and environmental management system of Sistema Verde S.A.S.	5.43 tons
Battery Return	Return of these items to the treatment companies Willard and Clarios Andina S.A.S. to ensure their proper final disposal or utilization.	14.28 tons

Operation

Initiatives	Qualitative Results	Quantitative Results
Plastic Collection	**Botellas de Amor.** We continue our partnership to transform flexible plastic into environmental and social solutions: blocks for housing construction and new components for playgrounds. **Veolia** Partnership with the plastiloop strategy for the recovery of low-density polyethylene and its subsequent incorporation into production processes.	Botellas de Amor: 163.93 kg Veolia: 105.5 kg
Battery Reinstatement	We delivered batteries to the company Innovateq, which sent them to Clarios Andina for recycling and utilization, in accordance with its environmental license. **Lito Foundation** We signed an agreement with the Puntos Verdes Foundation with the aim of contributing to the proper management of WEEE (Waste Electrical and Electronic Equipment) and vehicle batteries.	Innovateq: 614.69 kg Lito Foundation: 477 kg
Tire Recycling	We delivered tires to the companies +S Circular and Rueda Verde for their utilization in playground beautification, as well as for retreading, mechanical shredding, and pyrolysis processes.	+S Circular: 1,710 kg
Battery Collection	**Recopila** We continued our battery collection strategy with the organization Recopila, which recovers and utilizes them in the generation of by-products.	Recopila 18.32 kg

Materials used by weight or volume

(GRI 301-1)

Construction

Volume of material used (m³)

Non-Renewable Materials	Renewable Materials	Total
330,262.01	-	330,262.01
815,908.9	9,356.26	825,265.16

● 2023 | ● 2024

Weight of material used (tons)

Non-Renewable materials	Renewable materials	Total
0.156	0.19	0.346
0.105	0.253	0.358
9,994.36	14.953	10,009.31
45,478.44	-	45,478.44

● 2021 | ● 2022 | ● 2023 | ● 2024

The increase in the use of both renewable and non-renewable materials is due to the expansion of work fronts and the asphalt pavement installation process for the 34+786 kilometers of Functional Unit 2.

Operation

Volume of material used (m³)

Non-Renewable Materials

| 304,679 |
| 56 |

● 2023 | ● 2024

*The volume reported in 2024 corresponds to sand (28 m³) and crushed material (28 m³).

Weight of material used (tons)

Non-Renewable Materials	Renewable Materials	Total
8.623	0.369	8.992
39.44	-	39.44

● 2023 | ● 2024

The value of 39.44 tons of non-renewable material corresponds to:

- 1.08
- 0.30
- 0.03
- 24.9
- 0.42
- 1.17
- 0.82
- 10.70

● Studs | ● Epoxy | ● Polibyt | ● Paint | ● Cement
● Rebar | ● Electrowelded Mesh | ● Cold Asphalt

About
this report

Sustainable
vision

Our
business

Sustainability
management

Safety comes
first

**Social and environmental
sustainability**

Service
excellence

Corporate
integrity

Passion for
the team

Standard content
index (GRI, SASB)

|69
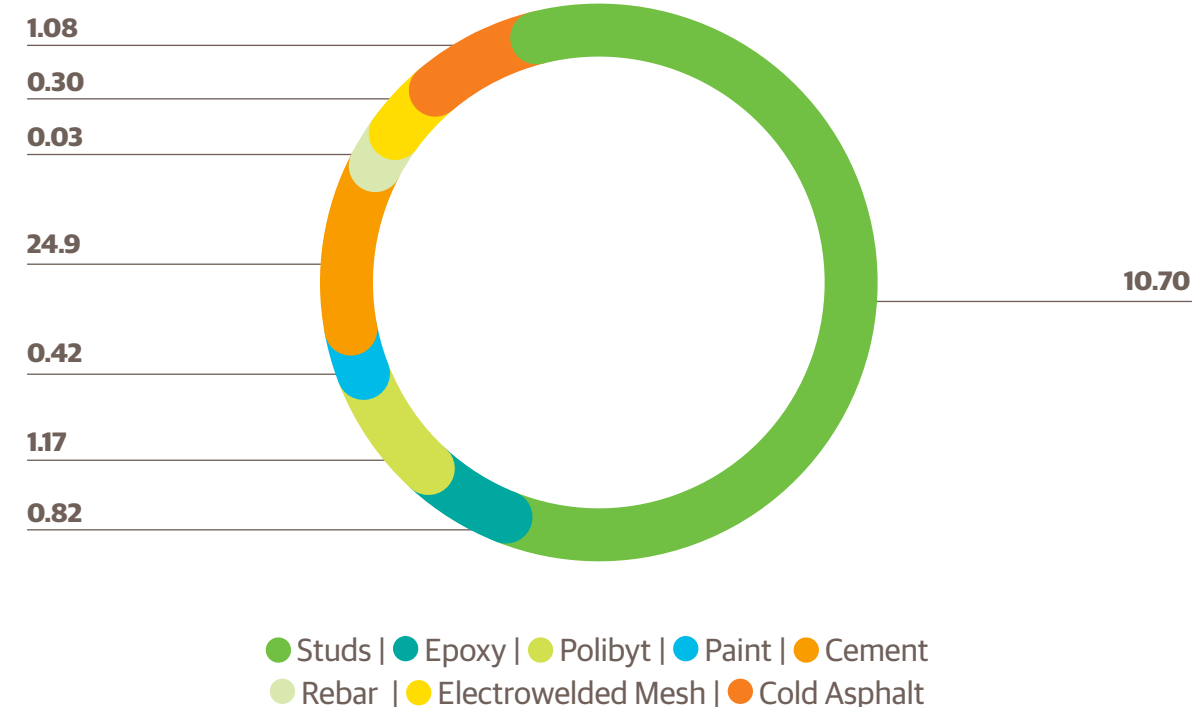
Waste generated

(GRI 306-3)

Construction

Waste generated by composition (tons)

2024

386.33
1,342,075.32
130.94
14.28
88.65
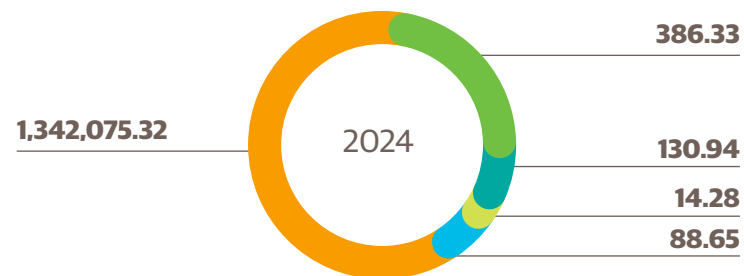
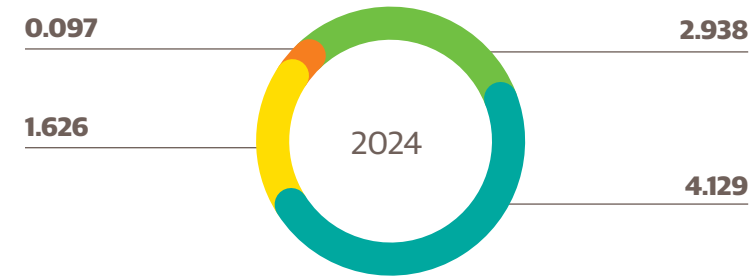● Inert or Ordinary | ● Recyclable | ● Corrosive
● Toxic | ● Debris

Total 1,342,695.52

This waste is composed of:

» **Ordinary:** 386.33 tons

» **Recyclable:** Cardboard or paper 19.52 tons; plastic 12.28 tons; scrap metal 93.71 tons; and tires 5.43 tons.

» **Corrosive:** Batteries 14.28 tons.

» **Toxic:** Used oil and water contaminated with HC 82.46 tons; expired chemicals 1.37 tons; and materials contaminated with HC 1.82 tons.

» **Debris:** Excavation material (RCD) 933,474.3 tons; excavation material (ZODMES) 403,620.56 tons; debris 2,947.68 tons; and reused excavation material 2,032.79 tons.

Operation

Waste generated by composition (tons)

0.097
2.938
1.626
2024
4.129

● Inert or Ordinary | ● Recyclable
● Hazardous | ● WEEE

Total 8.790

The value of 4.129 tons of recyclable waste corresponds to:

0.164
1.092
0.018
0.106
1.710
1.039
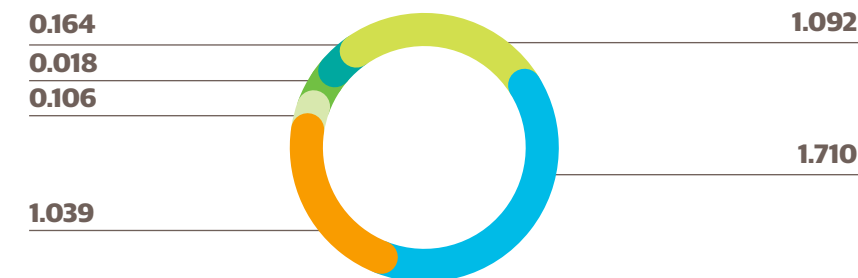
● Batteries | ● Botellas de Amor | ● Vehicle Batteries | ● Tires
● Paper, cardboard, and plastic | ● Plastic (Road Cones and Delineators)

The value of 1.626 tons of hazardous waste corresponds to:

0.06
0.630
0.936
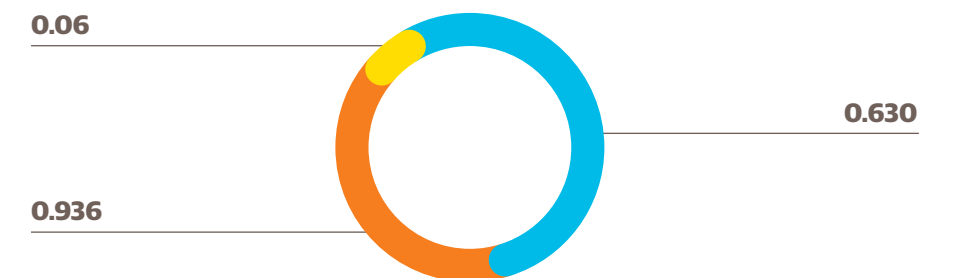
● Contaminated Glass | ● Various Contaminated Materials
● Polluted Water

Waste diverted from disposal

(GRI 306-4)

Construction

Composition of waste diverted from disposal (tons)

2,032.79
82.46
14.28
130.94
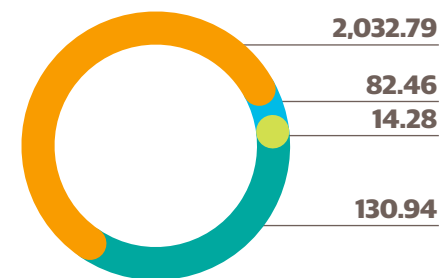
● Corrosive | ● Recyclable
● Toxic | ● Debris

Total 2,260.47 | 2024

Non-hazardous waste diverted from disposal (tons)

2,038.22
125.5
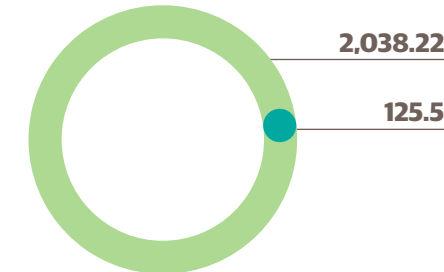
● Preparation for Reuse*
| ● Recycling

Total 2,163.72 | 2024

*2,032.79 tons of debris were recovered on site.

Hazardous waste diverted from disposal (tons)

14.28
82.46
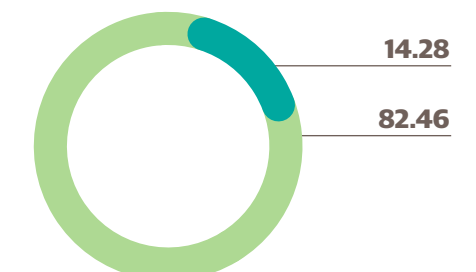
● Preparation for Reuse
| ● Recycling

Total 96.74 | 2024

Operation

Composition of waste diverted from disposal (tons)*

2.819
0.097
1.309
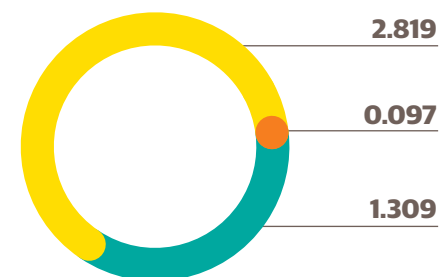
● Recyclable | ● Hazardous | ● WEEE

Total 4.225 | 2024

* All our waste is managed by third parties.

Hazardous waste diverted from disposal (tons)

2.917

● Other Recovery Operations

Total 2.917 | 2024

Non-Hazardous waste diverted from disposal (tons)

1.039
0.269

● Other Recovery Operations
| ● Recycling

Total 1.309 | 2024

Percentage of Recycled paper and plastic

Construction

Recycled paper and plastic (%)

3.8
2.4
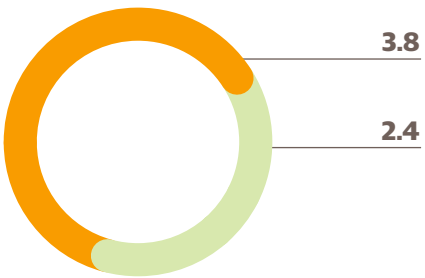
● Paper and Cardboard | ● Plastic

2024

Operation

Recycled paper and plastic (%)

21
3
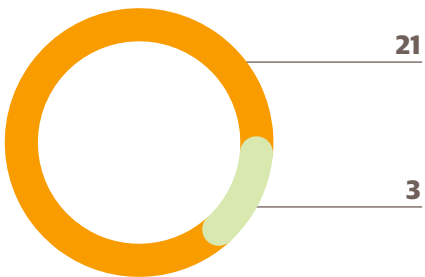
● Paper and Cardboard | ● Plastic

These percentages represent the proportion of recycled waste relative to the total non-hazardous waste generated.

Waste destined for disposal

(GRI 306-5)

Construction

Composition of waste directed to disposal (tons)

1,340,042.53
386.33
6.19
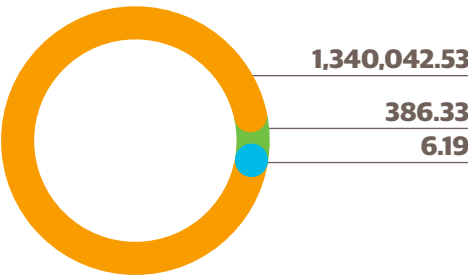
● Inert or Ordinary | Debris
Inert or Ordinary | ● Debris
● Toxic

Total 1,340,435.05 | 2024

Hazardous waste directed to disposal (tons)

1.37
4.82
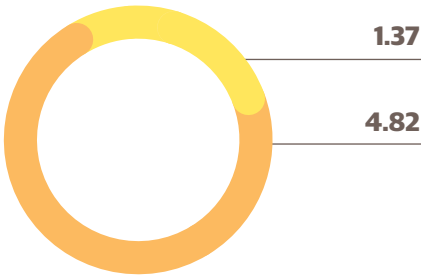
● Incineration Without Energy Recovery
| ● Incineration With Energy Recovery

Total 6.19 | 2024

Non-Hazardous waste directed to disposal (tons)

1,340,042.53*
386.33
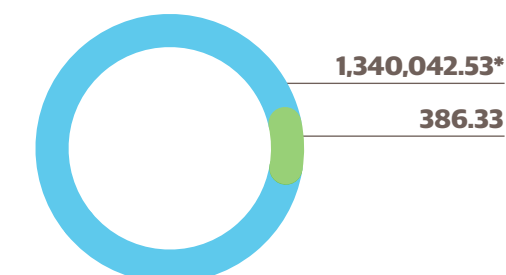
● Landfill | ● Other Disposal Operations

Total 1,340,428.86 | 2024

*403,620.55 tons of this waste were disposed of on site.

Operation

Composition of waste directed to disposal (tons)
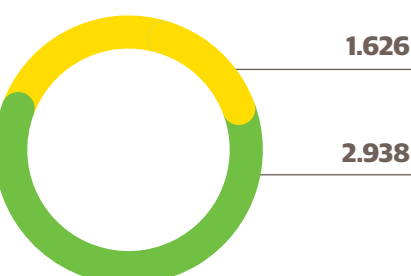
1.626
2.938

● Hazardous | Inert or Ordinary
Hazardous | ● Inert or Ordinary

Total 4.564 | 2024

Hazardous Waste directed to disposal (tons)

0.63
0.06
0.936
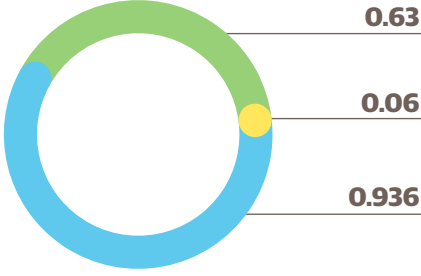
● Other Disposal Operations
(Bioremediation) | ● Landfill
| ● Incineration Without Energy Recovery

Total 1.626 | 2024

* All waste from the operation is managed by third parties.

Non-Hazardous waste directed to disposal (tons)
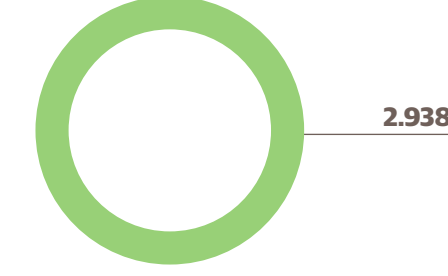
2.938

● Transfer to a Landfill

Total 2.938 | 2024

Learn more about our waste management
(GRI 306-3) (GRI 306-4) (GRI 306-5)   <<

Volunteering

Volunteering is a fundamental pillar of our sustainability strategy, allowing us to generate a positive impact on both the community and our employees. Through our two lines of action, Promoting Local Biodiversity and Community Strengthening, we promote social and environmental development, aligning with the Sustainable Development Goals (SDGs).

These initiatives not only contribute to the regeneration and conservation of the environment but also strengthen the social fabric by fostering community participation. For our employees, volunteering represents an opportunity for personal and professional growth, reinforcing their sense of belonging, values of solidarity, and environmental awareness. In this way, we build an organizational culture committed to transformation and the well-being of our environment.

Through its volunteer program, ARM generates social value by involving its employees in initiatives that benefit local communities.

In 2024, we developed two volunteer programs focused on environmental conservation and social service. These initiatives promoted employee participation and strengthened cooperation with the community and local authorities, generating a positive and sustainable impact.

Community strengthening line

Beautification day at the doña ana rural educational center (Yolombó, June 26)

As part of our commitment to social development, 36 employee volunteers from Autopista Río Magdalena participated in painting and maintenance activities to improve the infrastructure and school environment at the Doña Ana Rural Educational Center. This initiative, carried out in coordination with the Mayor's Office of Yolombó, the Community Action Board, and the local community, not only enhanced the educational environment for students but also promoted community participation and a sense of belonging, generating a positive impact on the population's quality of life.

> ▶ **Watch video of this initiative** ‹‹

Local biodiversity promotion line

Native tree planting in la samaria (Puerto Berrío, November 1)

Together with 42 employee volunteers and project contractors, we planted 170 native trees in an area affected by deforestation. This activity reaffirmed our commitment to sustainability, contributing to local biodiversity, the conservation of natural resources, and the mitigation of environmental impact in the region.

Both initiatives were successful not only because of the objectives achieved but also thanks to the active participation of our employees. These programs allowed Autopista Río Magdalena volunteers to make a tangible impact in their communities, strengthening their sense of belonging and organizational culture.

Number of volunteers

Employee volunteers	Contractor volunteers	External volunteers to the organization
46	**14**	**18**

Total volunteers	**78**

Beneficiaries of volunteer programs

People
217

Organizations
1

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Our
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Sustainability
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Safety comes
first

**Social and environmental
sustainability**

Service
excellence

Corporate
integrity

Passion for
the team

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index (GRI, SASB)

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Supply chain

Our suppliers play a key role in ensuring the continuity and efficiency of our operations. At ARM, we manage our supply chain with a structured approach that enables us to strengthen business relationships, ensure compliance with standards, and continuously improve our procurement processes. Throughout 2024, we continued implementing measures to ensure that our hiring and procurement of goods and services meet quality, efficiency, and sustainability criteria, in line with our internal policies and applicable regulations.

(GRI 2-6) As of the end of 2024, we had **246 suppliers,** including consultants, contractors, service providers, material suppliers, and public utilities. Our supply chain covers key operational activities, from the provision of specialized services to the supply of essential materials. These relationships were formalized through 75 contracts and 1,676 purchase orders, reflecting a structured procurement model that combines different types of awards, such as framework agreements, standard orders, and legal contracts.

Total payments made to suppliers and contractors during the year amounted to COP 866 billion, representing a 74% increase compared to 2023, primarily driven by payments to contractors during the construction phase of FU2 and FU1. Most of our suppliers have a national

presence, which strengthens local development and enables us to optimize logistics management.

In our purchasing and contracting management, we prioritize engaging local suppliers—defined as those located in the municipalities within our area of influence: **Maceo, Vegachí, Remedios, Puerto Berrío, Alto de Dolores, Yalí, Yolombó, and Cimitarra,** seeking to strengthen the regional economy, generate employment, and foster sustainable business relationships with companies and contractors in the area.

> **Learn more about our supplier
> management** (GRI 204-1)   «

Supplier evaluation

To ensure transparency and suitability in our business relationships, we implement an evaluation process for suppliers and contractors seeking to establish partnerships with ARM, in compliance with Standard DPN-NORM-03. This analysis covers various key criteria, such as assessing the reputation and integrity of third parties, compliance with occupational health and safety standards, identification of environmental risks, verification of financial solvency, and validation of cybersecurity and personal data protection measures, depending on the nature of the contract.

(GRI 308-1) This evaluation process is complemented by a sustainability analysis, a questionnaire defined in our procurement standards that applies to certain suppliers based on the nature of their contract. In 2024, we conducted this evaluation for 19 suppliers to verify their alignment with our sustainability standards. As a result, 100% of the new suppliers evaluated met the established criteria, demonstrating their commitment to sustainability and ensuring responsible business relationships aligned with our corporate values.

Milestone

» 15 women heads of household benefited from the implementation of the Telareciclo-SeaX-perto-Making Sustainability strategy.

» 48% of the waste generated was incorporated into new value chains.

Our goals

Increase the percentage of reused waste by 2025 while continuing to promote the economic development of women heads of household in our area of influence.

Achieve Zero Waste certification by 2028 by demonstrating the recovery of 90% of the waste generated by our operations.

Continue strengthening our local suppliers in line with our ESG policies, with a special focus on advancing green production aligned with the principles of the circular economy.

SERVICE
EXCELLENCE

SUSTAINABILITY REPORT **2024**

We are committed to provide our users—the center of our operations—with an exceptional experience focused on their satisfaction, well-being, and safety. We work continuously to strengthen our capacity to address the challenges of sustainable mobility, ensuring a high-value, reliable service that meets their expectations.

Key achievements

100%
user rating
from users who received roadside assistance services, including ambulance, tow truck, and service vehicle support.

100%
average score
on the Net Promoter Score (NPS).

91%
user satisfaction
in the evaluation of our response times.

58.33%
reduction
in the number of user fatalities compared to 2023, maintaining a consistent ratio between accidents and traffic volume over the past four years.

100%
compliance
with the service levels required under the Concession Agreement, in line with the requirements of the ANI and the oversight body.

187
road safety campaigns,
reflecting an increase compared to those conducted in 2023.

4,334
users impacted
by road safety campaigns, representing a 7.20% increase compared to 2023.

Our management

(GRI 3-3)

Our management is guided by the Service Excellence Policy, aligned with the criteria and requirements of our shareholder, Aleatica. This policy establishes the principles that govern our commitment to user care and service from a global perspective.

Under this premise, during 2024 we implemented different actions aimed at enhancing our users' experience, ensuring compliance with Colombian regulations on social and environmental matters, procurement, and other key aspects of our operations.

Tolls

» We train our team to provide fast and friendly service to each user making cash payments, as this method involves direct contact with each individual.

» We offer electronic payment options to reduce waiting times for users with an electronic TAG (code).

Roadside assistance

» We have specialized teams and trained personnel available to meet our users' needs 24 hours a day, 365 days a year. We handle unforeseen events on the road, ranging from minor incidents, such as mechanical failures or breakdowns, to major emergencies, including accidents, forest fires, landslides, or rain-related events, to ensure safety, travel continuity, and traffic flow.

Strategic partnerships

» We work in collaboration with the Puerto Berrío Fire Department, the National Army, and other entities to strengthen safety along our road corridor. Thanks to these partnerships, we have ensured the soundness of the infrastructure and the protection of those traveling on the road, reaffirming our core principle: Safety First.

These actions help us fulfill our duties as a concessionaire and go beyond by upholding our core principle: Safety First.

Attention and care for our stakeholders

(GRI 2-26)

The User Service Program aims to ensure effective and transparent communication with our stakeholders, facilitating the timely management of their requests, concerns, and requirements. As part of our social management efforts, this program allows us to address requests, complaints, claims, and suggestions in a structured manner, ensuring that contractors, users, and the community have clear mechanisms to express their needs and receive timely responses. Among the main mechanisms, we highlight:

» **Requests, Complaints, Claims, and Suggestions System.** Through this system, we receive and manage requests, complaints, claims, or suggestions related to corporate conduct and the quality of our services, as well as any concerns from our stakeholders. It is an easily accessible channel, available both online and at specific contact points within the organization. We guarantee timely and effective attention to each case, always promoting the continuous improvement of our corporate culture.

Road users and communities within our area of influence have a user service team responsible for recording, classifying, and following up on their complaints, ensuring their management by the relevant areas. When we identify recurring issues, we establish direct contact with users via phone or email, always seeking agile and effective solutions.

» **I CARE Ethics Line.** This is a confidential and secure channel, available 24/7, to anonymously report any behavior that violates our principles of ethics and corporate responsibility. (You can find more details about this mechanism in the "Corporate Integrity" chapter).

Service satisfaction on the road

Ensuring a safe and satisfactory experience for our users is a priority; therefore, we constantly evaluate our road service and our community engagement. Through the NPS, we measure the quality of our roadside assistance service and the effectiveness of our management of complaints and social conflicts. These surveys provide us with key insights to strengthen our strategy on service quality, trust, and credibility.

In 2024, we achieved a 23.78 % reduction in the number of complaints received compared to 2023. We particularly highlight the reduction to zero in complaints related to environmental and archaeological matters, reflecting the progress made in our construction works.

Our commitment to operational excellence and continuous improvement in the experience of those who travel on our road infrastructure is reflected in the following results:

Results	Qualitative Results
100%	Average *Net Promoter Score (NPS)* Rating.
100% of surveyed users	Used concession services on the road, such as ambulance, service vehicle, and tow truck, and confirmed that these were offered free of charge, maintaining the same percentage as in the past two years.
84% of surveyed users	Received information about road closures and emergency contact numbers through radio stations, message boards, and social media.
98% of surveyed users	Rated positively the provision of roadside services, including ambulance, service vehicle, tow truck, SOS posts, among others. (5.9 % more than in 2024).
92% of surveyed users	Expressed satisfaction with road cleanliness, representing a 5 % increase compared to 2024.
88% of surveyed users	Stated that they received very friendly or friendly treatment from the concessionaire's employees.
4.77% of surveyed users	Reported having visited one of the concessionaire's offices.
87% of surveyed users	Indicated they were satisfied or very satisfied with the response received to their requests. (2 % higher than in 2024).
100% of surveyed users	Expressed satisfaction with the time taken by the concessionaire to respond to their concerns.
100% of surveyed users	Indicated they received a clear explanation of the terms and conditions for resolving their PQRS.
100% of surveyed users	Confirmed they received timely responses to their concerns.

Learn more about our complaint management «

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Contact channels

To strengthen communication with our users and ensure service excellence, we have implemented various service channels that enable us to effectively address their needs:

» **Fixed User Service Offices.** We have three offices located in the municipalities of Maceo and Puerto Berrío, providing easy access to information about the project and its services.

» **Mobile Offices**. We complement our infrastructure with two mobile offices that travel through population centers within the area of influence, offering personalized service and guidance on job placement, training programs, and concession services.

» **Digital Channels.** Through our website, users can easily access the Requests, Complaints, Claims, and Suggestions form, facilitating agile communication for those unable to visit our physical offices.

» **ARM Road Wildlife Application.** This tool centralizes Requests, Complaints, Claims, and Suggestions management and optimizes the attention and prioritization of requests, especially for reports related to wildlife on the road.

Emails
● info@autopistamagdalena.com.co
● comunicaciones@autopistamagdalena.com.co

Telephone Lines
● **(604) 8326778 (Option 2)**
   Control and Emergency Center
● **(604) 8326778 (Option 1)**
● **#746** for Claro operators

QR

https://www.autopistamagdalena.com.co/contacto/

Social media
Facebook: Autopista Río Magdalena
X: @ARiomagdalena
Instagram: https://www.instagram.com/autopistariomagdalena_arm/
LinkedIn: https://www.linkedin.com/company/autopista-río-magdalena
YouTube: Autopista Río Magdalena
WhatsApp: 3173830601

App fauna vial
Available at:

Download it from the App Store

DOWNLOAD ON Google Play

Data Privacy. To protect the personal information of stakeholders who contact us, we have internal policies aligned with Colombian law to ensure the secure and confidential management of data, in accordance with our **Data Protection Policy.**

For more details on our management in this area, please refer to the chapter "Cybersecurity" <<

Ensuring road conditions/emergency management and roadside assistance

(GRI 3-3)

Ensuring optimal road conditions is a priority in our operations, as this directly impacts the safety and mobility of our users. For this reason, we have integrated emergency management, roadside assistance, and maintenance into our operational strategy, ensuring compliance with our contractual indicators and the continuous improvement of our service.

Our management

Through these actions, we contribute to:

By maintaining the roadway in optimal condition and responding efficiently to any emergency, we achieve:

Meeting operations and maintenance indicators.

Ensuring safety and traffic flow.

Improving service quality and the user experience.

Increased user satisfaction.

Optimized operational efficiency and productivity.

Reduced costs associated with unforeseen events in road infrastructure.

Strengthened corporate image and reputation.

Enhanced opportunities for collaboration with key entities.

During 2024, as part of the implementation of the Accident Reduction Program (PRA), we conducted studies at various points along the road corridor to identify areas of higher risk and vulnerability. Based on these analyses, we implemented infrastructure improvements to enhance safety and optimize traffic conditions for all road users.

Additionally, we carried out routine maintenance to keep road elements in optimal condition, minimizing deterioration and ensuring the road maintains its quality and safety standards. We complemented this management with corrective pavement maintenance, applying technical patching to preserve its integrity without significantly affecting traffic flow. We also address landslides or material falling onto the roadway using machinery available for immediate response to any eventuality.

As part of our prevention strategies, we install road signage and educational speed radars and conduct awareness campaigns aimed at users. These initiatives seek to reinforce road safety culture and contribute to safer and more efficient mobility.

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Accident rate

During 2024, we recorded a 44 % increase in the serious injury rate, with motorcyclists being the most affected group. Due to their vulnerability, they face a significantly higher risk of sustaining serious injuries compared to other road users, excluding cyclists.

Accidentality	Unit of Measurement	2021	2022	2023	2024
Automobile Flow	#	699,657	864,977	994,931	943,238
Total Accidents (with and without victims)	#	89	117	107	107
Motorcycle Accidents	#	67	94	69	70
% of Motorcycle Accidents over Total Accidents	%	75.3	80.3	64	59
Fatalities	#	4	3	12	5
Serious Injuries	#	3	21	45	65
Accident Rate Percentage (accidents/traffic volume)	%	0.01	0.01	0.01	0.0113

We achieved a 58.33 % reduction in the number of user fatalities compared to 2023 and also maintained a constant ratio between accidents and traffic volume over the past four years.

Number of Accidents with Victims: IF1

Our 2024 IF1 indicator for accidents with victims reflects the number of road incidents involving users with victims per 100 million vehicle-kilometers traveled.

135.5
79.3
86.4

● 2022 | ● 2023 | ● 2024
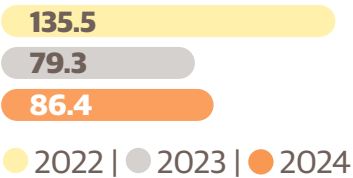
By the end of 2024, the annual cumulative indicator for road accidents with victims stood at 86.4 per 100 million vehicle-kilometers traveled. While the 2024 IF1 value is not considered anomalous, it was above expectations. This outcome and its increase compared to 2023 are attributed to two factors:

1 A 3.3% increase in accidents with victims, directly impacting the indicator since a higher number of accidents leads to a higher IF1.

2 A 5.2% decrease in annual traffic, which raised the indicator due to its inverse relationship with traffic volume: lower traffic leads to a higher IF1.

Road safety campaigns

Training and raising awareness among our employees and road users is a key component of the concessionaire's comprehensive management.

As part of our commitment to road safety, we conduct campaigns that promote responsibility and awareness among road users, providing key information to encourage good mobility practices. We implement these initiatives in collaboration with the Operations Area and the Sustainability Area, with support from the Colombian National Army.

Number of Road Safety Campaigns

47
56
86
187

● 2021 | ● 2022 | ● 2023 | ● 2024
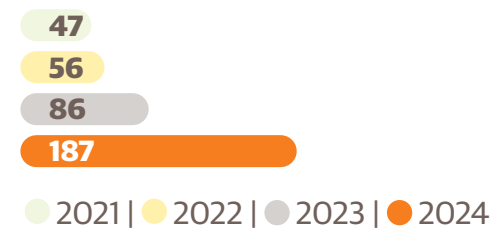
The increase in campaigns in 2024, compared to previous years, is the result of adopting innovative strategies that have strengthened our impact on road safety. These initiatives have enabled us to reach a broader and more diverse audience, effectively promoting safer driving habits.

Among the main campaigns, we highlight:

» **Motovisión.** Specifically designed for motorcyclists, the group with the highest accident rate within our area of influence. Through focus groups, we share key information to encourage safer driving practices and reduce road risks.

» **Synchronized Campaigns.** Coordinated with neighboring road concessions (Vías del Nus, Autopistas del Nordeste, and Troncal del Magdalena), with the aim of providing users with consistent road safety information throughout the corridor, regardless of the section they are traveling on.

» **Virtual Reality.** Implemented as an innovative tool to reinforce awareness. Through immersive experiences, users were exposed to simulated risk scenarios, facilitating learning and strengthening their commitment to responsible driving.

On-Road Campaigns

	2023	2024
Number of Campaigns	157	64
Number of Participants	4,043	4,334

Institutional Educational Campaigns

	2023	2024
Number of Campaigns	206	41
Number of Participants	6,635	1,889

Lifeguard Campaigns

	2023	2024
Number of Campaigns	61	26
Number of Participants	567	917

Community Campaigns

	2023	2024
Number of Campaigns	170	35
Number of Participants	3,321	1,941

(GRI 416-2)

During 2024, we recorded zero incidents of non-compliance related to safety and health impacts in our service.

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Key achievements

» We ensured a roadway in optimal safety conditions, with smooth and comfortable traffic flow for users, while also meeting the service levels established in the Concession Agreement, in accordance with the guidelines of the National Infrastructure Agency (ANI) and the oversight body.

» Commissioning of the FU3 Weighing Station and the Service Area in FU3.

» We maintained the infrastructure in good condition, free of restrictions, ensuring road safety for users.

» We progressed in transitioning containment elements such as metal barrier terminals to impact attenuators to mitigate collision risks in the event of an accident.

» We executed the Major Maintenance Program, which involved the intervention of civil works such as pavement rehabilitation, drainage system upgrades, and stabilization of eroded slopes.

Our goals

To commission and make available to the community Service Area and Operations Base No. 2, with the start of operations for Functional Units 2 and 1, totaling 70 kilometers of new roadway expected to be operational in 2025.

To continuously improve both mission-critical and cross-functional processes, strengthening the operation and maintenance of the road corridor.

To implement a comprehensive education and awareness program on road safety within a zero-to-two-year timeframe, aimed at fostering safe driving habits within the community.

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At ARM, integrity is a fundamental pillar of our organizational culture, in alignment with Aleatica's guidelines and the provisions established in our Concession Agreement with the National Infrastructure Agency (ANI).

This commitment is reflected in the implementation of a robust corporate governance system, crime prevention programs, and cybersecurity measures

that strengthen the protection of our operations. Additionally, we have an ethics hotline that enables the identification and management of potential irregularities, thereby fostering an environment of transparency. In compliance with Chapter IV of the Concession Agreement, we apply measures to prevent money laundering and terrorist financing, ensuring strict adherence to current regulations.

Key achievements

0
cases related
to unfair competition.

0
reported cases
of corruption.

0
cases related
to violations of our stakeholders' privacy.

100%
of ARM executives
received training on the Zero Tolerance for Corruption Policy.

100%
of employees
received training under the SAGRILAFT program.

100%
of contracts
included anti-corruption clauses within the supply chain.

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Corporate governance

```
                    Meeting of Shareholders
                             │
                     Board of Directors
                             │
                             ├──────────●  Analyst/Compliance Officer
                             │
                    General Management
                             │
 ┌──────────┬──────────┬──────────┬──────────┬──────────┬──────────┬──────────┐
 Financial and   Legal and    Operations   Technical and   Sustainability and   People and    Contract
 Administrative  Property     Management    Construction    Customer Service     Culture       Management
 Management      Management                 Management      Management           Management
```
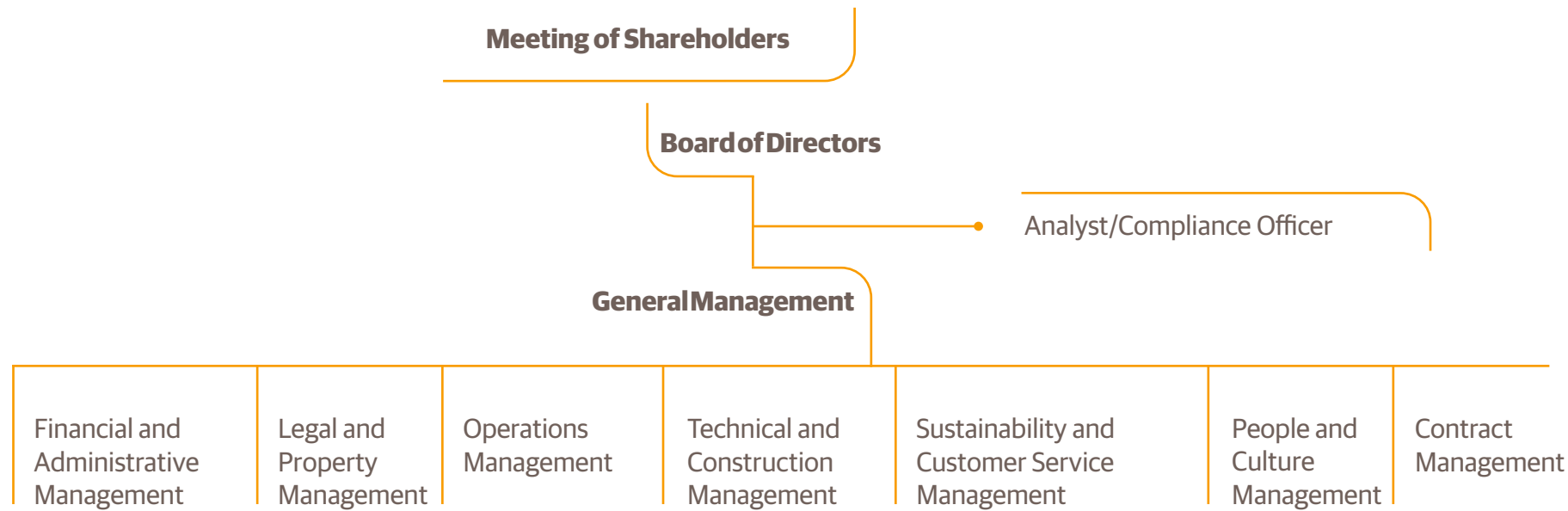
The General Meeting of Shareholders is ARM's main governing body, where shareholders, in compliance with the law and the Company Bylaws, make the most important decisions for the company and oversee its operations. It is composed of the companies Aleatica S.A.S. (Colombian company), Aleatica S.A. (Chilean company), and Aleatica S.A.U. (Spanish company), and, in accordance with the Company Bylaws, the latter is responsible for defining the company's strategic direction, supervising management and performance, approving the financial statements, and delegating functions to the Board of Directors and other bodies.

(GRI 2-10) **The Board of Directors is the body responsible for establishing and maintaining a long-term vision for the company, ensuring its sustainability and growth.** It is composed of four principal members, one of whom must be independent. They are elected by the General Meeting of Shareholders for one-year terms; the Assembly also sets their fees. The Board is responsible for fulfilling the mandates delegated by the Assembly under the Company Bylaws, including establishing internal regulations, assisting in business management, appointing and removing managers, electing the Chair and Secretary of the Board of Directors, approving and overseeing compliance with the Good Governance Manual, and ensuring regulatory compliance.

In accordance with ARM's Corporate Governance Manual, candidates for the Board of Directors must have the necessary professional qualifications and knowledge, possess specific competencies in areas such as industry, finance, risk, legal matters, commercial affairs, or crisis management, contribute a professional specialty with experience in infrastructure, concessions, and public works construction, and have sufficient time to fulfill their duties.

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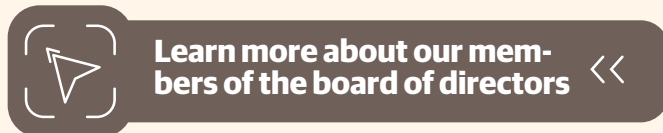index (GRI, SASB)

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Members of the board of directors

(GRI 2-9) (GRI 2-11)

Carlos García-Faure Enebral/Equity Member, Chair of the Board of Directors

Joaquín Gago de Pedro/Equity Member

Pablo Ybañez Rubio/Equity Member

Hermenegildo Moreno Loriente/Independent Member

Learn more about our members of the board of directors <<

(GRI 2-12) Committed to sustainability, the Board of Directors actively oversees the implementation of our corporate pillars: (i) Safety First, (ii) Social and Environmental Sustainability, (iii) Service Excellence, (iv) Corporate Integrity, and (v) Passion for the Team. This involves ensuring that the organization proactively identifies and manages the impacts of our operations on the economy, the environment, and people.

(GRI 2-15) Regarding the prevention and mitigation of conflicts of interest, members of the Board of Directors, directors, managers, and all employees must act with diligence and loyalty, reporting any potential conflict between their personal interests and those of the company. We have an Internal Conflict of Interest Policy that establishes the necessary guidelines to ensure the proper management of such situations.

(GRI 2-17) (GRI 2-18) The Board of Directors actively participates in training sessions and ongoing awareness programs on sustainable development organized by Aleatica. Furthermore, the company conducts ongoing performance evaluations for its directors, which include the corporate pillars and emphasize the effective oversight of the company's impacts on the economy, the environment, and people.

Board committee

(GRI 2-9)

Audit and Compliance Committee. This is the body appointed by the Board of Directors to support it in functions such as overseeing the generation and dissemination of financial information, proposing and evaluating the independent auditor, reviewing and approving annual accounts, reporting to the General Meeting of Shareholders and the Board of Directors on matters within its remit, evaluating internal control and risk management systems, requesting reports and assistance from managers, communicating irregularities and complaints, and monitoring compliance with laws and regulations. It is also responsible for presenting an annual report of its activities to the Board of Directors.

The committee shall be composed of an odd number of members, with a majority of independent directors. At least one member must have experience in accounting, auditing, or compliance. Its members are elected annually by the Board.

ARM Executives

Our directors are responsible for the company's legal representation and overall management. Their main duties include: entering into contracts within the corporate purpose necessary for the concession, managing the company's commercial and financial affairs, planning and directing the organization, presenting annual management reports, appointing and removing personnel, granting powers of attorney, and, in general, fulfilling the mandates delegated by the Board of Directors.

(GRI 2-13) **Among them, it delegates the management of the organization's economic, environmental, and social impacts to the executive team, ensuring that strategic decisions incorporate sustainability principles.** To this end, it has appointed a senior executive responsible for these matters, who leads the implementation of initiatives aligned with our sustainability commitment and oversees compliance with Environmental, Social, and Governance (ESG) standards. This governance structure enables effective management of the risks and opportunities associated with our operations, ensuring compliance with our obligations and the organization's sustainable development.

ARM's executive structure consists of:

» **Alejandro Niño Arbeláez**
Executive Director

» **Hernán Santana Ferrín**
Chief Legal Officer

» **Natalia Zuluaga Grajales**
Planning and Finance Director

» **Gabriel Camacho Moreno**
Operations Director

» **Camilo López Sánchez**
Technical SR Manager

» **Keren Muriel Vargas**
Sustainability and User Service Manager

» **Ginna Bareño García**
BP People and Culture Manager

» **Luis Fernando Salazar Osorio**
Contract Management Manager

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Commitments and policies

(GRI 2-23)

All ARM policies and commitments, as well as those of our parent company, Aleatica, apply to all our operations, including compliance across our value chain. For ARM, it is essential that all employees, contractors, suppliers, communities, and users are aware of our ESG policies and commitments. To this end, we use various communication channels, such as email, our website, Isolución software, contractual documents (contracts and service orders), social media, and radio and television channels, through which we communicate our commitments and policies to stakeholders.

We have documented procedures aligned with our corporate commitments and policies. Likewise, within our value chain (suppliers and contractors), we include measures in contracts and service orders to ensure compliance with our policies, conducting ongoing monitoring to verify their proper implementation. Additionally, ARM has a Code of Ethics and Conduct that applies to all our operations.

At ARM, we have a set of internal policies and standards that govern our operations and enable management aligned with our principles and commitments. These instruments establish clear guidelines for different areas of the organization and are available on our website:

» Code of Ethics and Conduct.

» Supplier Code of Conduct.

» *Safety* Policy.

» Policy for the Prevention of Alcohol, Tobacco, and Psychoactive Substance Use.

» Risk Management Policy.

» Human Resources Policy.

» Physical and Asset Security Policy.

» Workplace Harassment Prevention Policy.

» Sustainability Policy.

» Right to Disconnect Policy.

» Integrated Management System Policy for Occupational Health and Safety, Environment, and Quality.

» Human Rights Policy.

» Service Excellence Policy.

» Road Safety Policy.

» Anti-Corruption Policy.

» Cybersecurity Policy.

» Personal Data Protection Policy.

ARM's General Management approves all policies and commitments, while Aleatica's Board of Directors approves the parent company's policies and standards, which we adopt.

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Business ethics, anti-corruption, and reporting mechanisms

(GRI 3-3)

At ARM, our ethics system is based on three core principles: **integrity, transparency, and strong corporate governance.** We focus on building stakeholder trust, supported by the experience of Aleatica, our parent company, and aligned with the United Nations Principles for Responsible Investment, which guide the oversight of our operations.

Our One Aleatica culture and the values embodied in our five corporate pillars are reflected in our Code of Ethics and Conduct, which defines our organizational identity and shapes how we act. Every person at ARM—whether an employee, manager, or member of our governing bodies—is committed to complying with this Code. In doing so, we uphold the trust that our stakeholders have placed in us. Likewise, any third party entering into a relationship with us must adhere to these principles without exception.

In line with this commitment, our Code of Ethics and Conduct sets forth the principles that guide our actions and relationships with customers, suppliers, communities, and other stakeholders, enabling us to act with integrity, comply with current regulations, and foster an organizational culture rooted in transparency. To ensure compliance, we have oversight and response mechanisms in place for any non-compliance, which may result in disciplinary measures and, if necessary, legal action.

Our work is governed by strict governance standards, enabling us to effectively mitigate and manage the risks associated with our operations. With the leadership of Senior Management and the commitment of our employees and third parties in the value chain, we implement key strategies to ensure regulatory compliance, business integrity, and business sustainability.

To ensure compliance with current legislation in each jurisdiction, we rely on the support of specialized legal and audit teams to guarantee that our projects meet all required permits. Furthermore, we promote a culture of ethics and responsibility, avoiding practices such as misleading advertising, defamation of competitors, or the misuse of confidential information. We have appropriate channels for managing conflicts of interest and continuously strengthen our team's capabilities through ethics and anti-corruption training, in line with our Zero Tolerance Policy toward corruption.

In 2024, we strengthened ethics and anti-corruption training within our organization through in-person courses, during which we reinforced our anti-harassment campaign and provided tools for our leaders to help them, as team managers, understand and promote ethical behavior in their leadership.

Likewise, we held **Compliance Week**, during which we launched our Ethical Culture Survey, featuring 35 questions structured around eight key elements:

1 Knowledge of the Compliance Program and its resources.

2 Perception of the function.

3 Reporting of misconduct.

4 Pressure to reach agreements.

5 Organizational justice.

6 Perception of the immediate supervisor.

7 Perception of Senior Management.

8 Perception of the work environment.

The results were positive, with an overall score of 90%. We particularly highlight that the pillar on knowledge of the Compliance Program and its resources achieved a 97% rating.

Furthermore, the in-person training held at workplaces allowed us to strengthen the interaction between the Compliance function and our employees, resulting in an increase in the number of reports and, consequently, more cases under investigation.

Thanks to these efforts and the commitment of our team, we improved the Compliance process in companies where we do not have direct control, thereby fostering a stronger and more effective ethical culture.

Zero tolerance for corruption.

As part of this commitment, we have an Anti-Corruption Policy that reflects our **zero-tolerance stance toward any form of corruption**. This policy ensures that all our operations and business relationships, both in the public and private sectors, are conducted with the highest ethical standards and in strict compliance with anti-bribery and anti-corruption regulations in every jurisdiction where we operate. Furthermore, it sets out the essential principles and requirements that our internal team and third parties we work with must follow to ensure that our activities are conducted with integrity and full legal compliance.

Our commitment to ethics and transparency is also reflected in the Business **Transparency and Ethics Program (PTEE),** which defines the guidelines and controls to prevent corruption and transnational

bribery, both in our operations and in our dealings with third parties. Aleatica has a Global Compliance Program, led by the Compliance Department, which identifies and mitigates risks of regulatory non-compliance at the corporate level, including at ARM. It also regularly monitors and adjusts the Crime Prevention Model (MPD) through ongoing monitoring at both local and corporate levels.

(GRI 205-2) To strengthen our culture of integrity, we complement these initiatives with awareness-raising activities for our employees through training and regular communications, distributed via our internal newsletter and email. These initiatives cover key topics such as corruption prevention, interactions with public officials, and identifying potential fraud. All company employees have been informed about these guidelines and have received in-person anti-corruption training, which included a presentation of the content of our policy on the matter. We also reinforce this message through monthly bulletins and targeted communication campaigns.

(GRI 205-3) **During 2024, we recorded no confirmed incidents of corruption and were not notified of any related cases by judicial authorities.**

(GRI 205-2) Communication and training on anti-corruption policies and procedures in 2024	No.	%
Number of executives who were informed about the policies and procedures and received anti-corruption training.	5	83.33 %
Number of employees who were informed about the company's anti-corruption policies and procedures.	155	100 %
Number of business partners (contractors and suppliers) who were informed about the company's ethics, compliance, and anti-corruption policies and procedures.	113	100 %

Learn more about our code of ethics and anti-corruption training ‹‹

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Crime prevention model

Our Crime Prevention Model (CPM) allows us to identify and assess the criminal risks associated with our operations, considering both their impact and likelihood. To ensure ongoing alignment with current regulations and our organization's needs, we update it periodically. Based on this evaluation, we define specific controls to mitigate its impact. These controls are thoroughly documented, with assigned responsibilities, established frequencies, and collected evidence of execution.

In 2024, we advanced the automation of the CPM through the implementation of BWise, a tool that centralizes risk management and regulatory compliance. Through this platform, risk and control owners were able to evaluate and monitor the controls more efficiently. Additionally, we conducted an internal audit of the model, achieving a satisfactory result that reaffirms the robustness of our prevention and compliance approach.

Our model is structured around seven fundamental principles:

Commitment from senior management, corporate governance, and organizational structure. Ensures leadership and support from Senior Management in implementing and supervising the CPM.

System of written codes and policies. Defines the principles, standards, and procedures that govern ethical behavior and regulatory compliance.

Identification and evaluation of compliance risks. It enables the detection and analysis of criminal risks that could affect the organization, considering their impact and likelihood.

Identification of controls and evidence. Establishes specific measures to mitigate risks and documents their proper implementation.

Reporting system and actions for non-compliance. Facilitates the reporting of irregularities and defines corrective actions and sanctions in cases of non-compliance.

Control, monitoring, and audit mechanisms. Ensures continuous monitoring of the model through internal audits and periodic reviews.

Training, communication, and awareness. It promotes ongoing employee training and the dissemination of best practices to strengthen the compliance culture.

As part of our strategy, we define appropriate internal controls to minimize the **risks associated with money laundering and terrorist financing prevention**, thereby protecting the company's reputation and ensuring compliance with the law. These controls are documented by specifying the unit responsible for their implementation, the execution frequency, a detailed description of each activity, and the evidence demonstrating compliance. Additionally, through training and the application of these controls, we identify and report any suspicious activity.

In compliance with the concession contract with the National Infrastructure Agency (ANI) and Colombian regulations, we implemented a robust **Anti-Money Laundering and Counter-Terrorist Financing (AML/CTF) Program.** This program applied to all our employees, managers, intermediaries, and third parties before entering into any business relationship, ensuring that we only conducted business with entities and individuals engaged in legitimate activities and whose funds originated from legal sources.

In 2024, we delivered a specialized course on Colombian regulations under the SAGRILAFT Program, with 100% employee participation. Furthermore, we implemented a transaction monitoring

system that allowed us to detect and report any suspicious activity to the competent authorities. Operations that did not align with normal sector practices and could not be justified had to be reported immediately to the Financial Information and Analysis Unit (UIAF) through the SIREL system.

In addition, we have a **Transactional Due Diligence** Standard that defines the controls to be followed in our corporate operations, including public tenders. In these processes, our Compliance Department actively participates by reviewing the tender specifications, identifying potential compliance risks, evaluating the involved business partners, and assessing contractors and other service providers.

(GRI 2-27) (SASB IF-EN-510A.2) **During 2024, ARM did not incur any significant cases of non-compliance with applicable legislation or regulations. As a result, we have not been subject to fines, non-monetary sanctions, or payments associated with infringements.**

(GRI 206-1) **In 2024, ARM was not involved in any pending or completed legal actions related to unfair competition, monopolistic practices, or violations of applicable free competition legislation.**

Reporting mechanisms

(GRI 2-26) (GRI 2-16)

At ARM, we have implemented various mechanisms to enable both our employees and third parties to seek advice on the application of our responsible corporate conduct policies and practices, as well as to report concerns or potential breaches. Among these, we highlight:

PQRS System
(Questions, complaints, claims, and suggestions)

Through this system, employees, customers, suppliers, and other stakeholders can submit inquiries, express concerns, or suggest improvements related to our business conduct. We ensure timely and appropriate handling of all requests, promoting transparency and strengthening our sustainability and corporate responsibility practices. Contact channels are available online and at specific service points within the organization.

I CARE *Ethics line*

This is a confidential, anonymous, and secure channel, available 24/7, through which employees, suppliers, customers, and other stakeholders can report inappropriate practices, fraud, corruption, conflicts of interest, or other irregularities. We guarantee responsible and confidential handling of each report, fostering an environment of trust and commitment to business integrity.

Access here
I CARE Ethics Line

TELEPHONE No.
(+57) 601 3816523

We have received the following reports through the Ethics Line:

Classification by Topics	2023	2024
Work Climate	3	3
Sexual Harassment	-	-
Compliance & Ethics	1	4
Safety Concerns	-	2
Conflicts of Interest	-	-
Company Processes	-	-
General Inquiries	-	-
Total	**4**	**9**

All complaints received through the different channels are investigated, and the results are reported quarterly to the highest governing body designated for compliance matters, thus ensuring transparency and accountability.

Internal compliance audit

The internal audits conducted annually by Aleatica at ARM have confirmed compliance with all applicable regulations and the controls established in our Crime Prevention Model. The result in 2024 was positive, demonstrating our commitment to legality and ethics and reinforcing our prevention culture.

Our goals

- Develop the Compliance Champions Program to strengthen the culture of ethics and compliance through internal ambassadors who promote best practices and raise awareness within the organization.

- Implement the improvements identified from the evaluation of the Compliance function conducted through the Ethical Culture Survey.

- Review and optimize the process of interaction between our employees and public officials to strengthen controls using a risk-based approach.

- Develop and implement a policy for the Whistleblowing Management System.

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Monitoring and assurance of human rights compliance

(GRI 3-3)

At ARM, we are firmly committed to respecting human rights and integrating management processes that enable us to prevent and, where applicable, mitigate negative impacts on them. Accordingly, we have a Human Rights Policy in which we expressly state our commitment to respecting the human rights of individuals who are part of the company, its supply chain, and the communities that may be affected by our operations.

We have publicly formalized this commitment by adhering to the leading initiatives and guidelines in this area:

» Universal Declaration of Human Rights.

» United Nations Global Compact.

» Tripartite Declaration of the International Labour Organization (ILO) concerning fundamental principles and rights at work.

» OECD Guidelines for Multinational Enterprises.

» UN Guiding Principles on Business and Human Rights.

Human rights management is one of our material topics; therefore, and in compliance with our policy, we strengthen strategies that enable us to identify the risks of human rights violations arising from our operations. Our commitment to respect extends to all internationally recognized human rights. However, following the identification and evaluation of potential impacts, and considering the contextual factors in the areas where we operate, we highlight our commitment to the following rights:

» Right to life.

» Right to personal integrity.

» Right to equality and non-discrimination.

» Right to work and social security.

» Right to freedom of expression.

» Right to an adequate standard of living.

» Right to peaceful assembly.

» Right to a healthy environment.

» Right to property, particularly within the framework of implementing relocation, transfer, resettlement, and land acquisition programs necessary for project execution.

At ARM, we adhere to Aleatica's Human Rights Policy (DSA-POLI-09), which governs our operations concerning human rights. Likewise, and as part of this policy, we uphold the following commitments:

Awareness and implementation of the policy at all levels of our operations.

Human rights due diligence.

Identification of human rights violations.

We incorporate the following actions across all our operations:

» Eradicate modern slavery.

» No forced or compulsory labor.

» No child labor.

» Work for equality and combat discrimination.

» Offer decent work.

» Ensure fair and satisfactory working conditions.

» Respect minorities and indigenous communities.

» Promote freedom of association and collective bargaining.

» Protect the environment.

» Protect personal safety and integrity in the context of security company services.

(GRI 411-1)

Given our compliance with these guidelines, we can confirm that in 2024 we did not violate the rights of ethnic communities within the scope of our operations.

» During 2024, we advanced in implementing our Human Rights Action Plan, which establishes a set of specific measures and actions based on a comprehensive human rights risk assessment. We conducted training for employees who handle Requests, Complaints, Claims, and Suggestions requests to help them identify potential human rights impacts and, in turn, generate an appropriate response pathway according to the severity of the impact. Based on this training, we updated the relevant documents of the User Service Program with the implementation of this management approach. We also enhanced accessibility to the complaints and claims mechanism for individuals located in remote areas without connectivity to submit their Requests, Complaints, Claims, and Suggestions requests: we deployed mobile user service offices across the territories where we operate.

» **Contractor Follow-Up Committee.** In this space, we presented Aleatica's Human Rights Policy (DSA-POLI-09), adopted by ARM, to initiate monitoring of its implementation within our value chain.

(GRI 410-1)

» **Training for trainers in corporate due diligence and human rights.** During 2024, we selected a group of 14 employees who interact with the stakeholders identified in ARM's human rights impact assessment to provide training, enabling them to disseminate the information internally and thus reach all employees. The topics covered included the following: introduction and context for the Human Rights Policy and impact identification; management, monitoring, and communication of human rights impacts; and mechanisms for complaint and remediation of human rights impacts.

» From the Operations process, led by the Physical Security area, we conducted awareness and training sessions on human rights and PVSDH for private security and surveillance service providers.

Our achievements

» We execute the Second Human Rights and Sustainable Leadership Summit.

» We created "Del Rosa al Amarillo", a female inclusion strategy through which we impacted 52 women with training programs on the use of heavy machinery and the operation of smaller equipment.

» We implemented the Equipares Program.

» We updated the User Service Protocol by incorporating a human rights approach.

» 100% of the contracts signed with suppliers and contractors included requirements for compliance with ARM's Human Rights Policy and its Application Guide.

» As part of the Community Information and Participation Program, we execute a total of 29 Citizen Participation Committees with 321 attendees, where we shared the due diligence process implemented at ARM to prevent or mitigate human rights risks.

» We continue strengthening the School of Human Rights and Sustainable Leadership; in 2024, 24 educational institutions or centers from the seven municipalities of the AID participated, including 10 principals, 44 teachers, and 930 students, with 48 training sessions and four negotiation tables.

Risk management

(GRI 3-3) (GRI 2-25)

The world currently faces social, geopolitical, technological, and environmental challenges such as climate change, pollution, the proliferation of armed conflicts, misinformation, cyberattacks, and even the emergence of artificial intelligence (AI). If not addressed appropriately, these challenges could have significant consequences for society in general and organizations in particular.

Autopista Río Magdalena is exposed to a broad range of risks inherent to its operations, which could affect our performance and hinder or prevent us from achieving our objectives. In this context, risk management plays a crucial role in our organization, enabling us to manage risks and opportunities effectively; that is, to properly handle uncertainty across all our activities and projects to prevent or reduce undesirable effects (opportunities), thereby contributing to the achievement of planned results.

"Risk management is an institutional process present in each Aleatica Business Unit and each corporate function. Through this process, we support the achievement of our objectives and, ultimately, transform uncertainty into a pathway to success."

Risk and opportunity management system

(GRI 2-16)

Governance

Risk management at ARM is a systematic, continuous, strategic, and cross-cutting process driven and overseen by the **Board of Directors** through its **Audit Committee,** with support from **Senior Management.** This process is an integral part of the company's corporate culture and is underpinned by the pillar of corporate integrity.

Through active management of risks and opportunities at all levels of the organization, we aim to integrate and apply these principles across all activities and projects carried out by our parent company, Aleatica. This serves as the foundation for the decision-making process and aligns with the strategy and corporate objectives to promote their achievement.

Risk management at Autopista Río Magdalena is a continuous improvement process that enables us to better adapt and respond to business challenges and changes. The Business Units and corporate functions, in close coordination with the Risk Department, are responsible for identifying and assessing risks, defining controls and actions, and ensuring their effectiveness. They also develop mitigation plans and oversee their implementation, as well as identify and update existing risk information in response to potential changes in the internal or external environment.

Aleatica's **Executive Management**, together with the functions of the Board and its committees, provides appropriate **leadership** in risk management. This leadership is reflected in its commitment to risk management, communication, promotion of a genuine risk culture at all levels of the organization, allocation of resources, and effective risk supervision and monitoring.

Aleatica executive management

Functions

» Provides leadership to ensure the effective and efficient oversight of organizational risks.

» Supports the Risk Department and the Executive Risk Committee in their functions.

Risk department at aleatica

Functions

» Risk identification and assessment.

» Definition of controls.

» Development of mitigation plans.

» Supervision and monitoring of the progress of mitigation plans.

Aleatica executive risk committee

Led by the Executive Director of Risk and Compliance and composed of members of the Management Committee.

Functions

» Risk identification and assessment.

» Definition of controls.

» Development of mitigation plans.

» Supervision and monitoring of the progress of mitigation plans.

At ARM, through our parent company Aleatica, we have a global **risk management policy and process approved by the Board of Directors,** both subject to annual review. This document sets forth the principles, guidelines, and methodology for managing the most significant risks and opportunities to which the organization is exposed in the course of its operations. It also specifically defines the roles and responsibilities of all participants within this risk management framework, as well as the reporting mechanisms.

This standard establishes the roles and responsibilities of the participants in the process, along with the corresponding reporting mechanisms. The principles that guide us in this regard are:

» Create and preserve company value.

» Manage risks as an integral part of strategic planning, decision-making, and daily operations.

» Facilitate continuous improvement through review, learning, and experience.

» Encourage timely participation and collaboration among areas.

» Establish a common risk definition, considering any potential event that may negatively or positively affect business objectives.

» Achieve adequate segregation of functions among the different lines.

» Ensure consistency between the significance of the risk and the resources needed to mitigate it.

» Share appropriate information with the company's risk control bodies.

» Enhance the effectiveness and usefulness of enterprise risk management at all levels.

At ARM, we manage our risks under the guidelines and internal policies established by our parent company, Aleatica, to strengthen our processes and ensure compliance with the defined standards, which are available on Aleatica's website:

https://www.aleatica.com

https://asg.aleatica.com/descargas/

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(GRI 2-25) For risk management, we are governed by our **Risk Management Policy,** which is based on a series of fundamental commitments. This policy is structured through our **comprehensive risk management framework**, which enables the continuous and effective management of the strategic, financial, operational, and compliance risks and opportunities faced by the organization. To this end, the policy integrates a structured process that includes the following elements:

» **Strengthen the risk management framework.** Align it with international best practices, such as the COSO framework and ISO 31000.

» **Integrate risk management.** Embed it at all organizational levels and in decision-making, as well as in project management.

» **Manage risk appetite.** Maintain and annually update its statement to manage risks within defined limits.

» **Define response strategies.** Establish and monitor strategies to address risks and opportunities.

» **Update the risk inventory.** Periodically review the identified risks and opportunities.

» **Inform the audit committee.** Report quarterly on the main risks to the governing bodies and semi-annually to the ESG Committee.

» **Communicate with stakeholders.** Annually report key risks in sustainability reports and external assessments such as S&P and GRESB.

» **Foster a risk culture.** Promote risk management through training, communication, and in-person and virtual workshops at all organizational levels, including for new employees, to inform them about our approach, standards, methodology, and each person's role in risk management.

The Risk Management and Control System in place at Autopista Río Magdalena follows the Three Lines of Defense model:

Roles of the first line
Personnel responsible for identifying, assessing, managing, and reporting risks within the processes of their area of responsibility.

Roles of the second line
Areas associated with Aleatica's Internal Control and Risk Management System. They oversee the management and reporting of risks from the First Line.

Roles of the third line
Internal Audit Department. Provides reasonable assurance regarding the proper functioning of the Governance, Risk Management, and Internal Control systems.

Risk culture

To promote effective risk management across the organization, we deliver **education and training (both in-person and digital) at all levels,** including for new hires. The objective is to inform employees about our approach, documentation, standards, methodology, responsibilities, and the role each person plays in risk management.

In 2024, we strengthened our employees' risk management capabilities through the following training sessions, delivered via face-to-face and virtual courses on our corporate training platform:

» **Risk Refresher Course:** A 5-minute training video delivered to 11 employees to reinforce the concept of risks and emerging risks.

» *Webinar* **on risks arising from artificial intelligence:** Targeted at employees and independent board members, conducted by an external expert in a one-hour session attended by 36 ARM employees.

» **48 Hours of training** on Risk and Opportunity Management

» **Introduction to risk management:** A one-hour individual training course delivered through the corporate application, targeted at 20 new employees.

We also use internal communication channels, including emails and fixed screens, to disseminate risk management-related messages. Additionally, we have a dedicated section in the monthly One Aleatica bulletin, distributed to all employees globally. **In 2024, five articles** on risk management were published in our internal Aleatica magazine, **six informational messages** were displayed on screens with a total runtime of 710 minutes, **four communications** on the Risk Department and risk-related topics were issued, and **two articles** were published in external magazines.

Risk and opportunity management process

Through our comprehensive risk management framework, the company continuously identifies, assesses, controls, monitors, and reports on the full spectrum of strategic, financial, operational, and compliance risks and opportunities to which the organization is exposed:

» **Identification.** Risks are identified by the leaders of each area at Autopista Río Magdalena. To support identification, we maintain a risk taxonomy (universe), which we update periodically to reflect the potential risks the organization may face. This universe includes ESG risks: environmental, human rights, social, occupational safety, corruption, among others. We also integrate climate change risks, aligned with the categorization suggested by the Task Force on Climate-Related Financial Disclosures *(TCFD).*

All risks are classified according to the categories defined in the risk taxonomy to analyze their exposure, facilitate aggregation and reporting, and demonstrate their interaction with other risks, rather than considering them individually.

» **Assessment.** Risks are assessed based on impact and likelihood criteria. The assessment considers three stages: an **inherent** assessment, prior to the adoption of controls to mitigate the risk; a **residual** assessment, after the implementation of current controls; and a **target** assessment, following the execution of action or mitigation plans.

» **Response.** For each identified risk, ARM defines control activities and mitigation plans, documents them, and monitors them continuously. Although we focus our efforts on mitigating risks, some remain beyond our control, such as changes in regulations, political, economic, or social conditions, and exchange rate volatility. Nevertheless, these risks are identified and assessed, and we conduct ongoing monitoring of them. Each risk is assigned an owner responsible for ensuring its proper management and the effective implementation of mitigation plans.

» **Monitoring and Reporting.** Periodically, Aleatica's Risk Department, together with ARM, monitors the progress of mitigation plans, as well as the behavior or evolution of risks. The most significant risks, along with material changes, are communicated and reviewed by Executive Management, including Regional Directors, and are presented and discussed in the committees or boards of each Business Unit, the Group, and the ESG Committee.

» Additionally, the main executives of the organization and the Business Units certify quarterly their knowledge of their risks, controls, and mitigation measures (within their area of responsibility) that help control or reduce their exposure.

Continuous improvement of the risk and opportunity management system

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

» In August 2024, Aleatica obtained the UNE-ISO 31000 certification for risk management, issued by Bureau Veritas, demonstrating our commitment to the effective and efficient management of risks and opportunities; this also strengthens our corporate governance pillar.

» The risk management standard was repealed to create more general guidelines, and the risk management process was documented, including its corresponding flowchart. This process was updated to incorporate all improvements and modifications made in 2024.

» A new version of the Risk Management Policy was updated and approved, reflecting the company's current situation and including a dedicated section on the concept of risk appetite.

» Two self-assessments of the risk function's maturity were conducted to assess Aleatica's current status in risk management relative to best practices and the organization's strategic needs, as well as to identify areas of opportunity that enable us to continue strengthening and maturing this function.

» We migrated to a new version of the corporate risk management tool to leverage the new features this update offers to the risk function.

» We defined specific risk assessment criteria (probability and impact) for project risk management.

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Main risks

Our organization faces various risks and uncertainties. Below, we describe some of the most important ones for our business and current performance. Naturally, other risks may arise in the future that we are not currently aware of or that are not currently material but could then impact our finances and performance. This list is not intended to be exhaustive:

	Description	Mitigation Measures
Risk **Safety and Health**	An inadequate occupational safety environment for employees or third parties performing activities at our facilities (e.g., lack of safety measures, occupational controls, etc.), which increases the likelihood of workplace accidents. This risk also includes psychosocial risks and their inadequate management.	ARM has implemented a Health and Safety Management System based on the requirements of ISO 9001, 14001, and 45001 standards. Within this system, we have procedures for hazard identification and risk assessment, identification and evaluation of legal requirements in Safety matters, training and induction for employees, follow-up and control processes, investigation of occupational accidents and incidents, document control, among others. Additionally, based on the findings from audits and safety and health studies, ARM develops and implements high-value-added Safety plans or projects for the company.
Risk **Business Ethics**	Lack of follow-up or application of principles, guidelines, and standards of good conduct in Aleatica's relationships with its stakeholders (e.g., employees, public administrations, suppliers, etc.).	We have a Code of Ethics and Conduct signed by all employees, an ethics channel that ensures full confidentiality and protection guarantees, an Anti-Corruption Policy, and various standards that govern ethical behavior both inside and outside the organization. We also conduct mandatory training and regular communications on Compliance.
Risk **Traffic Accidents**	Traffic accident or motor vehicle incident causing damage to persons or property, including fatalities, caused by an external or internal agent.	ARM has developed a Road Safety Strategy and Plan. This framework includes, among other components, an Accident Reduction Program (ARP) that encompasses all initiatives or investments to be made in road safety, focusing on four key areas (infrastructure, users, vehicles, and roadside assistance), management tools to monitor road accident rates, investments and achieved results, response procedures for road accidents, and road safety training campaigns aimed at users and communities.
Risk **User Experience**	Risk of failing to meet, or defectively meeting, quality commitments related to user service (both internal and external).	Aleatica has developed a customer-focused experience strategy that is monitored through various indicators and is fully embodied in the Service Excellence Policy. This strategy incorporates, among other elements, the use of a specialized tool in areas such as electronic toll collection, billing, and incident management; training courses to enhance service excellence; investments in intelligent mobility; user surveys; and communication initiatives.

Description	**Mitigation Measures**
Risk **Environmental and Social Sustainability** ARM's operational continuity is exposed to its relationship with the communities where we operate and to environmental stewardship. Our social and environmental sustainability culture promotes contributions to social and environmental benefits, with a positive impact on business sustainability.	We conduct materiality analyses, social intelligence studies, and monitor action plans, in addition to developing social and environmental projects and initiatives under specific criteria.
Risk **Cybersecurity** This risk is associated with the company's inability to protect its data from unauthorized access to Aleatica's systems, networks, and applications, where third parties could obtain confidential information from employees, customers, or operations. This risk also includes inadequate identity and access management, as well as failure to protect the company from viruses or sabotage due to internal vulnerabilities (e.g., lack of proper testing and monitoring).	We continue to manage the cybersecurity framework across all Business Units, implement global cybersecurity awareness programs, manage cybersecurity incidents, and conduct social engineering tests and annual cybersecurity maturity assessments. Additionally, we maintain a cybersecurity resilience and incident response service with independent experts. All of this is complemented by compliance with the requirements of the National Security Framework for some of our concession agreements, highlighting the implementation of robust security measures aimed at protecting our information security.
Risk **Climate Change** Climate change presents threats such as floods, landslides, heatwaves, droughts, extreme temperatures, and fires, which could damage our infrastructure, interrupt our operations, and pose risks to the physical safety and health of our employees, users, and communities. Additionally, the transition toward a low-carbon economy involves risks associated with public policies, technology, reputation, and the market.	We conduct training to raise awareness among key personnel, perform climate change adaptation diagnostics, and develop carbon emissions mitigation strategies and physical and transitional risk manuals to enable the identification, assessment, and continuous monitoring of these risks.
Risk **Physical and Asset Security** Inability to guarantee the physical safety of individuals, including employees, suppliers, or users, as well as the security of company assets during daily operations, all essential for ensuring business viability and continuity. Assets may be affected in terms of physical damage or destruction of tangible property (including the resulting loss of use of such property).	We maintain a stronger presence and coordination with local and federal authorities, implement surveillance teams and camera systems throughout the infrastructure, and take measures to prevent toll evasion, such as installing retractable barriers or tire puncture devices.

Description	Mitigation Measures
Risk **Air Pollution: Gas Emissions** Greenhouse gas emissions resulting from Aleatica's activities (e.g., use of polluting machinery, gasoline-powered vehicles, etc.).	Aleatica has developed a greenhouse gas emission mitigation strategy with two long-term objectives: **2030** Reduce Scope 1 and 2 emissions by 42 %. ARM: Reduce its emissions by 10.4 %. **2050** Eliminate the use of fossil fuels or fossil fuel-derived energy in our operations. Specifically, the organization measures Scope 1, 2, and 3 GHG emissions and implements specific reduction measures based on feasibility. For example, fleet renewal with electric or hybrid vehicles, installation of photovoltaic panels, among others.
Risk **Biodiversity Damage** Adverse impacts on biodiversity (including, but not limited to, terrestrial, marine, aquatic ecosystems, and other complex ecological systems such as specific properties) caused by Aleatica's actions. This risk also refers to the inability to manage or provide an effective or sufficient response to the damage Aleatica causes to this environment (lack or ineffectiveness of the Response Plan).	Aleatica has a process for identifying and evaluating legal requirements. Additionally, it conducts biodiversity assessments to design and implement conservation strategies aimed at meeting legal requirements and contributing to biodiversity preservation in the areas where we operate. We also have plans for environmental emergency preparedness and response, wildlife rescue and relocation programs, reforestation programs, and various initiatives and programs to promote biodiversity (e.g., a pollinator garden program).
Risk **Waste and Materials** Inadequate disposal, supply, or treatment of waste (anything a person or organization intends or is required to discard), or materials (inputs used to provide services, whether renewable or non-renewable).	We have designed and are implementing a circular economy strategy that aims, among other things, to implement initiatives and actions to reduce the waste generated in our operations and increase the percentage of waste recovery. We have also developed a Waste Management Guide and Policy, aligned with the applicable legal requirements in each case and with best practices, and we have conducted awareness and training sessions on the subject, recycling campaigns, among others.
Risk **Diversity, Inclusion, and Gender Equity** Failure to ensure the proper definition and implementation of diversity and inclusion policies in the workplace, or adequate gender equality, which negatively impacts factors such as engagement, satisfaction, talent, and leadership quality.	Aleatica has developed a global Diversity, Equity, and Inclusion (DEI) Strategy to promote diversity in talent, equal opportunity, and an inclusive environment. Specifically, we conducted a global DEI assessment to understand the level of awareness within the company on this topic, especially at the management level, and we approved the DEI Policy, which outlines the guidelines for action so that all employees feel valued and respected and enjoy equal opportunities to grow and reach their full potential, all in favor of better performance, innovation, and job satisfaction.
Risk **Financial** Including interest rate, exchange rate, and liquidity risks. Failure to meet financial obligations could impact liquidity and, in turn, affect the business, financial position, and operating results.	The mitigation measures are described in the consolidated annual accounts. (You can consult the section on financial risks in the Aleatica's 2024 Annual Report.)

Emerging risks

At ARM, we recognize that we could be exposed to emerging risks, meaning new and uncertain risks whose exposure could increase in the future due to changes in the environment. These scenarios have the potential to affect our operations in the medium and long term, so we monitor them closely.

Below are some of the emerging risks that could impact our business:

» **Use and regulation of artificial intelligence (AI)** While artificial intelligence offers numerous opportunities to enhance efficiency and innovation across the corporate spectrum, especially in processes, activities, and informed decision-making, it also entails significant risks that require our attention. For example, AI can amplify existing biases if the data used for its training is not representative or is biased; the lack of algorithm transparency makes it difficult to understand how decisions are made, which could lead to accountability issues. Moreover, there is a risk of job displacement, as automation may reduce the need for certain human roles. In addition, security and privacy could be compromised due to AI's potential vulnerability to cyberattacks and the misuse of personal data. Finally, the misuse of AI in areas such as mass surveillance or the development of autonomous weapons poses serious ethical and safety dilemmas.

These threats, along with the new regulations applicable to this area, are a key factor in developing and implementing preventive control measures to ensure the proper use of AI (technical and organizational measures), risk assessments derived from the use of this technology and its impact, monitoring and reporting, among others.

» **New challenges and threats in sustainability** We are increasingly facing challenges from both social and environmental perspectives. Social and environmental conditions are undergoing significant changes, leading to the emergence of new threats and risks that must be considered. The main risk factors to assess include:

- The impacts of climate change on our operations driven by global temperature increases, extreme weather events, and changes in climate patterns.

- The scarcity of natural resources, which could lead to increased competition for demand, conflicts, and higher operating costs for the company.

- The constant evolution of sustainability-related regulations, their requirements, and scope, which could give rise to compliance and reporting risks.

- Risks related to the so-called *social license* to operate and user expectations. Both communities and users are increasingly aware of the environmental and social impact of their decisions. Failure to adopt sustainable practices could result in reputational damage, loss of market share, negative impacts on our operations, among others.

Our goals

Risk and opportunity management

» Integrate the requirements of the CSRD (Corporate Sustainability Reporting Directive) into our risk management framework.

» Continue defining risk indicators for all Business Units and initiate their monitoring and integration into our risk management tool.

» Formalize our statement of risk and opportunity appetite.

» Continue implementing the Business Continuity Standard.

» Conduct a review and update of our Business Continuity Standard, as guided by our parent company.

» Review and update, where applicable, our risk management framework and taxonomy.

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Cybersecurity

Cybersecurity management is a key pillar of our sustainability strategy, enabling us to operate safely, reliably, and in alignment with international standards. Through its implementation, we protect our technological assets, mitigate risks, and strengthen stakeholder trust.

Our cybersecurity strategy focuses on protecting critical infrastructure, ensuring system availability, minimizing the impact of potential attacks, facilitating digital transformation, and safeguarding sensitive information. Additionally, cybersecurity supports the achievement of our corporate objectives, driving innovation and reducing strategic risks that could affect our reputation or financial stability.

We manage cybersecurity through a robust regulatory framework that ensures the safe, efficient, and responsible use of information technology (IT). These guidelines establish the foundation for minimizing risks, optimizing resources, and protecting information, thereby ensuring the continuity and resilience of our operations.

Our main cybersecurity standards include:

» **DNE-NORM-02 (IT and Systems Management Standard)** This standard defines the guidelines for planning, authorizing, and executing IT-related activities, ensuring that the management of technology platforms and information systems is aligned with our

strategic objectives and contributes to operational efficiency.

» **DTI-NORM-01 (Cybersecurity Framework Standard)** Based on the National Institute of Standards and Technology Cybersecurity Framework (NIST-CSF), this standard establishes a comprehensive approach to prevention, detection, response, and recovery against cyber threats. Its application helps reduce risks and ensures the secure use of information and telecommunications systems.

» **DTI-NORM-02 (IT Guidelines for End Users)** This standard regulates the responsible use of technological resources within the organization, promoting good cybersecurity practices to protect information and strengthen digital security.

Under this framework, we have maintained our model of five key functions: **identify, protect, detect, respond, and recover,** addressing cybersecurity comprehensively from prevention to recovery following potential incidents.
To prevent negative impacts, we implement controls such as robust authentication, continuous network monitoring, and *advanced* firewalls, allowing us to proactively detect and mitigate threats. In the event of incidents, we have immediate response protocols that include risk containment, stakeholder communication, and recovery of affected systems. Additionally, we implement corrective actions, such as security updates and the reinforcement of vulnerable configurations.

Cybersecurity impacts

Strengthening our cybersecurity strategy has delivered significant results in protecting our systems and data, through initiatives such as:

The implementation of awareness campaigns and social engineering simulations has reduced the risk of data breaches by promoting a security-focused organizational culture.

Ongoing training has empowered our teams to identify and mitigate threats, contributing to a safer and more efficient work environment.

The adoption of a resilience and incident response service has improved our ability to respond to attacks, thereby minimizing operational disruptions.

We have observed a reduction in security incidents thanks to early vulnerability detection, which has helped ensure regulatory compliance and optimize resource utilization.

The reinforcement of our systems has increased operational resilience, allowing us to ensure business continuity and strengthen stakeholder trust.

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Cybersecurity management results

In 2024, we reinforced our cybersecurity approach, proactively protecting our digital infrastructure and strengthening our capacity to respond to potential threats. The main actions we carried out were:

» **Vulnerability management and analysis.** We established a systematic process to identify, assess, and mitigate vulnerabilities in our systems and applications using specialized tools.

» **Strengthening of security logs and policies.** We reviewed and updated the configurations of our main firewalls, implementing stricter security policies and ensuring detailed logs for effective monitoring and rapid incident response.

» **Network security policies.** We reinforced our network security by implementing fiber optics and segmenting traffic by service, thereby reducing the risk of unauthorized access.

» **Preventive maintenance on computer equipment.** We scheduled semiannual maintenance to update our security policies, conduct periodic reviews, and optimize the performance of our IT resources.

» **Social engineering exercises.** We conducted three simulations to assess our team's vulnerability to manipulation attempts and to strengthen our security culture.

» **Resilience and Incident response service.** We implemented a specialized service for cybersecurity incident management with support from external consultants.

» **Cybersecurity framework update.** We evaluated and updated our cybersecurity framework to align with new threats and regulations. As part of our continuous improvement strategy, we plan to update it from version 1.1 to version 2.0 in the short term.

Cybersecurity training

» We developed awareness campaigns on identity management, credential protection, phishing, and sensitive information handling.

» We conducted workshops for our IT team on monitoring, backup and replication, vulnerability management, and access control.

Throughout the year, we had no cybersecurity incidents at ARM, reflecting the effectiveness of the measures implemented. We continue to evaluate and strengthen our policies to anticipate future threats.

At ARM, we manage
Information security

Under the Principles of

Confidentiality   **Integrity**   **Availability**
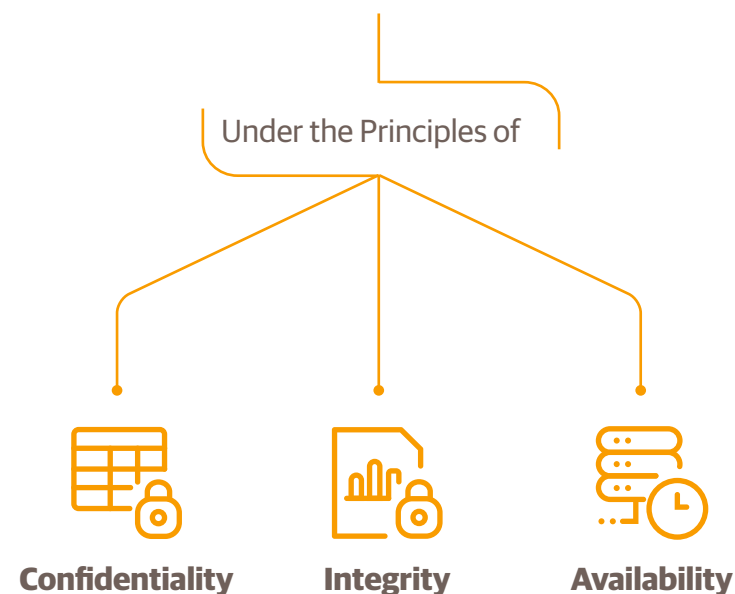
These principles guide our cybersecurity management, ensuring that data is protected, accurate, and available when needed. We implement robust controls supported by technological tools and clear protocols to maintain security and efficiency, aligned with high standards and cybersecurity best practices, enabling us to strengthen operational continuity and adapt to a constantly evolving digital environment.

(GRI 418-1) **During 2024, we did not receive any notifications from regulatory authorities or complaints or claims from our customers related to violations of their data privacy.**

Our goals

Medium term

- Strengthen the security infrastructure by implementing advanced intrusion detection and prevention technologies.

- Develop ongoing training programs with regular cybersecurity training for all employees.

- Conduct semiannual drills to evaluate the effectiveness of incident response plans.

- Implement advanced security policies by applying the principle of *least privilege* in the management of access and technological resources.

- Optimize the cybersecurity framework and achieve a managed and optimized maturity level in cyber risk management.

- Maintain a culture of security through ongoing training, *webinars*, and exercises to strengthen digital security awareness.

Long term

- Integrate artificial intelligence into cybersecurity by adopting automated solutions for real-time threat detection and response.

- Achieve ISO 27001 certification by implementing an Information Security Management System (ISMS) in accordance with international standards. Collaborate with external entities and establish partnerships with government and private organizations to exchange information on threats and best practices.

- Apply an evaluation and continuous improvement process to the cybersecurity framework through periodic reviews and updates that keep it aligned with new technologies and emerging risks.

Tax management

At ARM, we adopt the guidelines established by our parent company, Aleatica, to guide our tax strategy, ensuring that our tax management is focused on optimizing business and creating sustainable value for our shareholders.

(GRI 207-2) The responsibility for approving the measures that comprise this strategy lies with Aleatica's Board of Directors. Internally, we have a team of experts in national tax regulations

responsible for tax planning to ensure regulatory compliance and efficiency in tax management. Furthermore, to strengthen tax governance and ensure high standards of transparency and compliance, we have the support of a firm belonging to the Big4 group, which conducted a rigorous verification process and issued an independent opinion on the areas of Internal Control and Financial Management to contribute to strengthening our tax governance.

Our tax strategy is substantiated by the following principles:
(GRI 207-1)

Sustainability

Commitment to the **timely compliance with all tax obligations arising from our economic activity,** in accordance with applicable local and international regulations, as well as our unwavering involvement in contributing to economic and social development through the timely payment of taxes, in line with the applicable regulations at all times.

Prudence

Solid economic grounds, **avoiding abusive tax planning schemes or practices,** and always bearing in mind the principle of caution when assuming risks.

Transparency

Provision of accurate and complete information to our stakeholders, including information regarding Aleatica's tax contribution to ARM, as well as maintaining a fluid and cooperative relationship.

Risk control

Potential tax risks are identified and incorporated into the comprehensive risk management framework, with a follow-up process and appropriate measures taken to minimize them.

SUSTAINABILITY REPORT **2024**
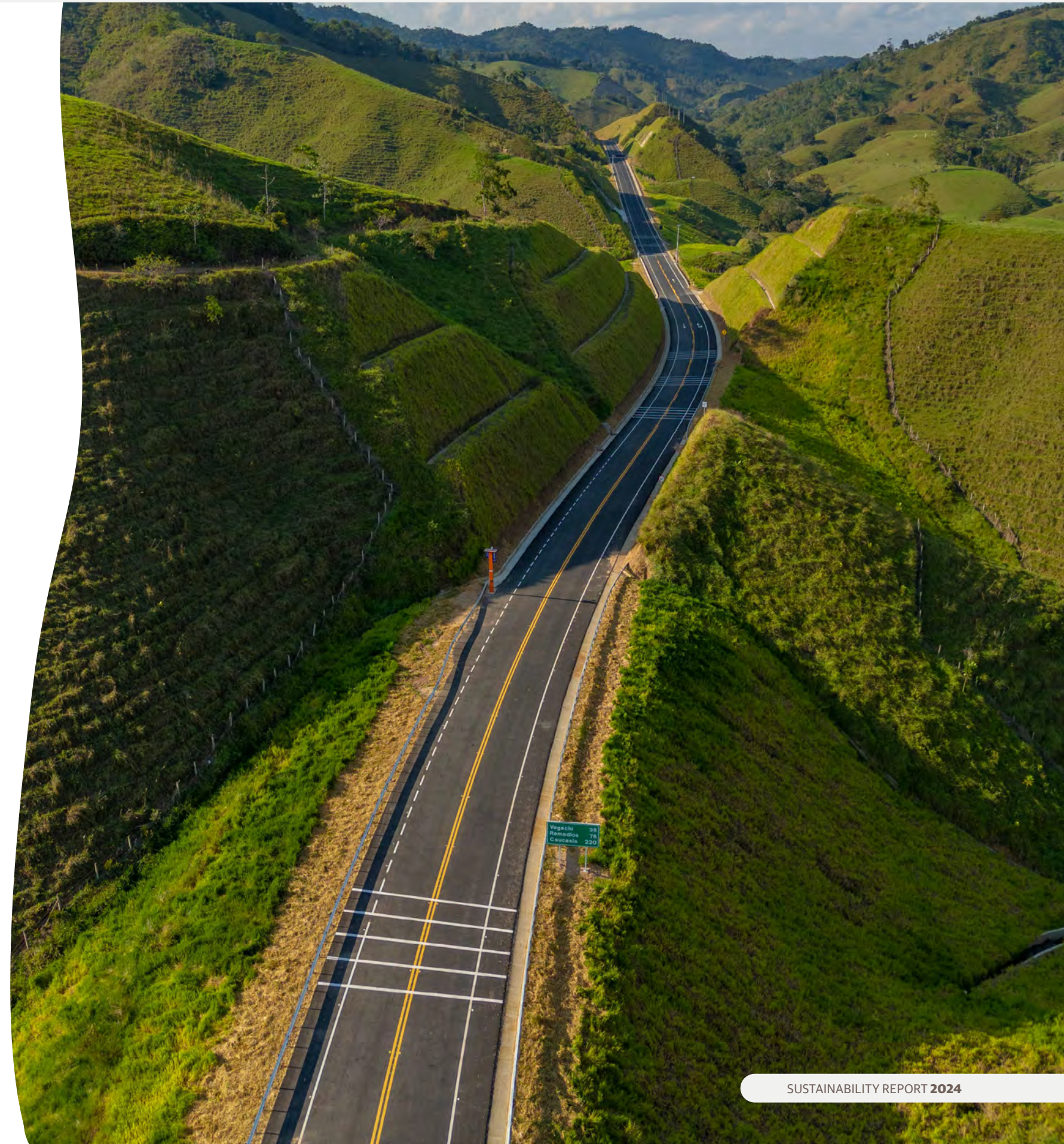
Tax approach and regulatory compliance

(GRI 207-2) Committed to transparent management, both with our employees and with the different stakeholders, we promote active collaboration with the tax authorities in each jurisdiction where we operate, with the aim of minimizing possible tax discrepancies.

This commitment materializes through coordinated work between the Tax Area and other strategic areas, such as Finance and Business, allowing us to make informed decisions with a comprehensive vision, to strengthen tax risk evaluation and tax planning aimed at the legitimate optimization of resources, always in strict compliance with current regulations. Furthermore, we prioritize alternative approaches to tax dispute resolution and leverage available legal mechanisms to reach agreements with the authorities.

At ARM, we fulfill our tax commitments in accordance with the established tax calendar. This process is supervised by external auditors and the tax auditor, who verify the correct fulfillment of all obligations to ensure compliance with current regulations, thus generating confidence in the substantial and formal compliance with our obligations.

Tax risk management approach

We manage potential tax risks under a comprehensive strategy that allows us to identify them, monitor them, and apply effective mitigation measures. These risks are integrated into our Comprehensive Risk Management System, where we continuously monitor them and take the necessary actions to minimize them.

We work in close coordination between the Tax Area and the Internal Risk Department to ensure the proper inclusion of these risks in our corporate matrix, as well as their appropriate monitoring and evaluation.

Compliance with tax governance and the control framework

We share the foundations that reinforce our commitment to a transparent and responsible tax framework:

Pillar
Principles of action

» Aleatica's Board of Directors defines and approves the tax strategy.

» Comprehensive management of tax matters in coordination with business activities and decisions.

» Alignment with the Code of Good Tax Practices.

Pillar
Processes for *Tax Compliance*

» Standardized internal processes for managing tax matters in coordination with internal teams from both ARM and other jurisdictions.

» Systems for monitoring compliance with tax obligations.

» Solid internal tax reporting system.

Pillar
Team

» Expert and Experienced Internal Team

» Proactive coordination of all its members.

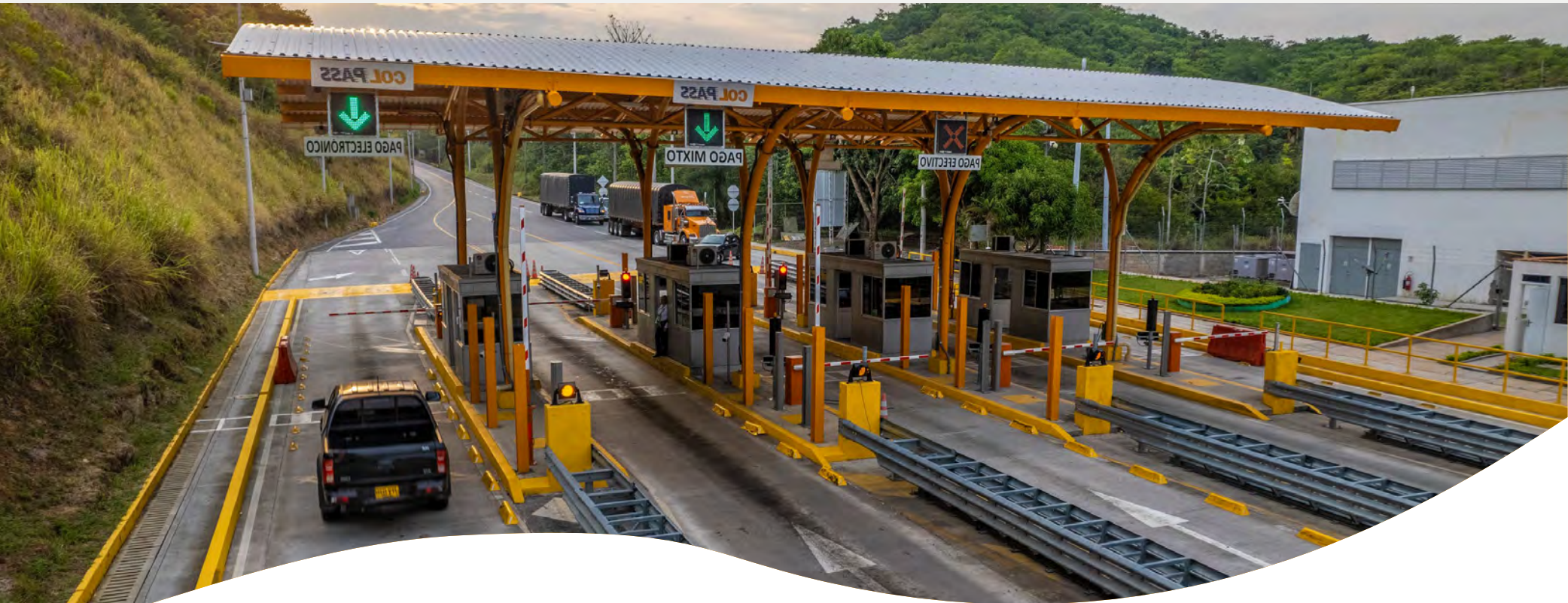» External support from advisors with proven solvency whenever necessary.

Pillar
Control and management of tax risks

» Integrated Tax Risk Management System.

» Detailed follow-up of each of the potential tax risks detected and flexibility to adapt to new regulatory environments.

Mechanisms for reporting in relation to tax matters

(GRI 207-3) Committed to our corporate integrity pillar and in line with our transparency commitment, we foster a safe and reliable environment for reporting practices that may jeopardize our tax strategy. Through our Code of Ethics and Anti-Corruption Policy (both public and available on our website), we promote fair and responsible service for our customers, users, and communities.

We also have the I CARE, ethical channel, a confidential and anonymous platform that allows employees, suppliers, and other stakeholders to report possible unethical conduct or irregularities they may encounter in our way of doing things, and that run counter to our culture of integrity and compliance with the ethical values that guide our management.

We seek to promote transparency and understanding of our tax and accounting management among our stakeholders. The taxes calculated are determined in accordance with

Colombian tax legislation, while the accumulated corporate income tax reflects deductions applied to income, among other tax differences. These differences are attributed to:

» Non-tax-deductible expenses.

» Provisioning and application of provisions.

» Tax withholdings paid abroad.

» Adjustments Related to the Consolidation Process.

Deferred taxes recorded arise mainly from differences in the criteria for recognizing financial assets in the accounting records and intangible assets for tax purposes, as well as from the tax treatment of interest accrued on subordinated credits.

Tax contribution

During 2024, we did not incur any amount in total net income tax, resulting in a tax loss. On the other hand, the variation in municipal and district taxes and fees is due to the operation of FU4 and the entry into operation of FU3:

ARM's Own Taxes	2022	2023	2024
Municipal and District Taxes	COP 550,676,000	COP 1,573,605,000	COP 2,007,294,000
Fees and Others	COP 98,992,000	COP 245,154,000	COP 1,005,365,000
Total	**COP 649,668,000**	**COP 1,818,759,000**	**COP 3,012,659,000**

(GRI 415-1)

Contributions to political parties or representatives

In 2024, we did not make any contributions or provide similar support to political parties or representatives in any of our jurisdictions or entities resident for tax purposes, in compliance with our internal policies prohibiting such practices.

PASSION
FOR THE TEAM

Our pillar of passion for the team focuses on fostering an engaging work environment where employee well-being, safety, diversity, and development are top priorities. Through strong policies and practices, we promote an environment where safety and care are fundamental values embedded in our daily activities. In doing so, we enhance productivity and strengthen our ability to adapt to the challenges that arise in our day-to-day operations.

Key achievements

155
Direct employees
36.8 % women and 63.2 % men.

2,868
Contractor employees

11,749
hours
of training for direct employees.

All
our employees
receive salaries above the legal minimum salary for Colombia (COP 1,462,000).

96 %
of our surveyed employees
are proud to work at ARM.

Working conditions and work environment
(GRI 3-3)

At ARM, people are our most valuable asset; for this reason, we focus our actions on promoting a responsible and respectful environment for all our team members. We aim to build a loyal workforce that believes in the company's actions and feels proud of our brand, as reflected in our Passion for the Team pillar.

To strengthen and consolidate our working conditions and work environment, we have the following policies and standards that guide our actions:

» Code of Ethics and Conduct.

» Human Rights Policy.

» Human Resources Policy.

» Policy on Prevention of Sexual or Gender-Based Harassment.

» Policy on Diversity, Equity, and Inclusion.

» Work Disconnection Policy.

» Salary Administration Standard.

» Training and Development Standard.

» Performance Management Standard.

» Work Modalities Standard.

» Psychosocial Risk Prevention Standard.

» Standard on Talent Integration and Hiring.

» Standard for Granting Educational Support.

» Standard on Mobility and Development of Internal Talent.

Our management

High-performance culture

In 2024, we continued to promote our high-performance culture strategy across all levels of the organization. At the executive level, we held a session to reinforce the operational culture agreements and addressed topics such as psychological safety, emotional intelligence, and feedback. At the middle management, operational, and administrative levels, we achieved 100 % participation in the activities scheduled under this initiative, which covers topics related to the five culture agreements and their 10 associated behaviors.

HIGH PERFORMANCE CULTURE

- Humility and Learning
- Unconditional Responsibility
- Impeccable Commitments and Requests
- Effective Negotiation
- I Speak Up
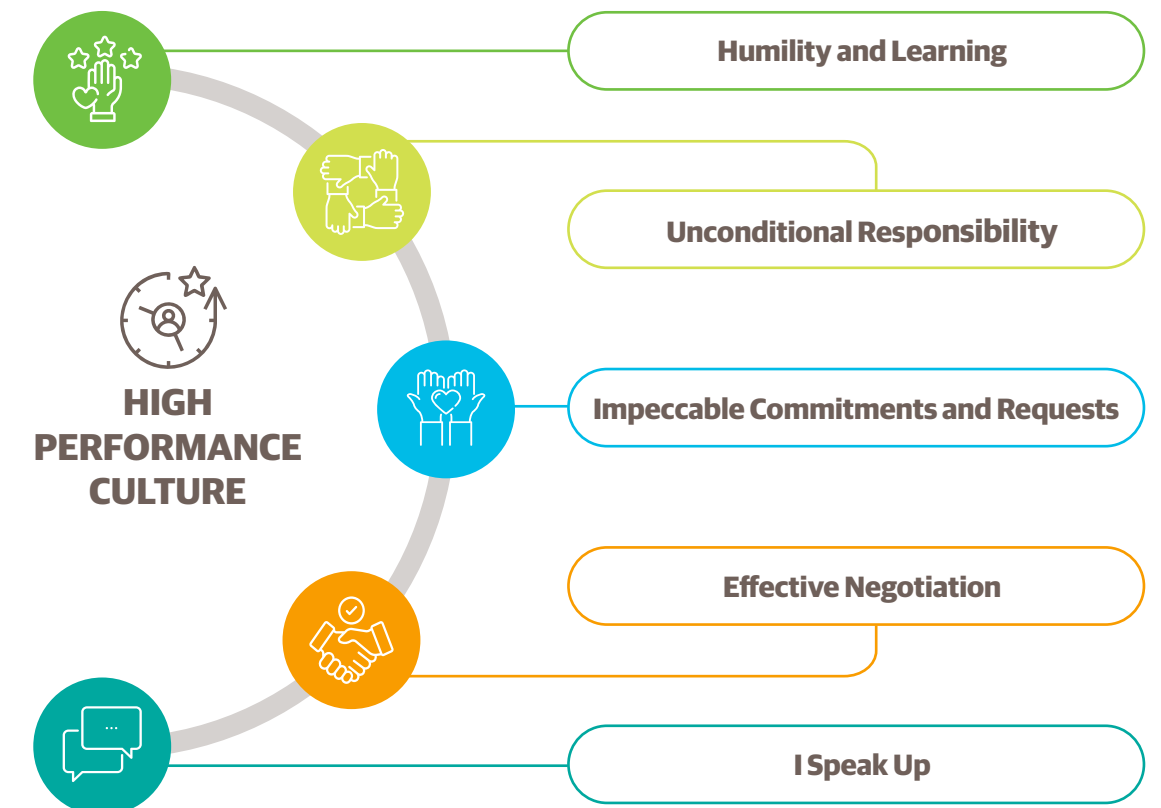
Our work team

(GRI 2-7) (GRI 2-8)

At ARM, we continuously strive to incorporate best practices and tools for hiring, developing, evaluating, and training our talent. In 2024, our direct workforce was composed of 155 employees, while our contractor team totaled 2,868 people.

Of these 2,868 contractor and subcontractor employees, 1,399 were classified as skilled labor 1,469 as unskilled labor 567 were from the project's direct area of influence (AID), and 2,301 from the indirect area of influence (AII). Of the total contractor workforce, 226 were women and 2,642 were men.

Talent selection and retention

Hiring of new employees and staff turnover

(GRI 401-1)

We prioritize hiring local talent, recognizing the many benefits this brings to the region. By investing in the communities where we operate, we stimulate the regional economy, promote inclusion and diversity, and foster a more connected and engaged work environment.

New hires

New Hires by Gender at ARM	2021	2022	2023	2024	%
Women	23	12	15	4	23.5 %
Men	22	20	21	13	76.5 %
Total	**45**	**32**	**36**	**17**	**100 %**

*17 new employees joined our team.

New Hires by Age Range at ARM	2021	2022	2023	2024	%
Under 30 years	6	7	14	7	41.2 %
From 31 to 50 years	34	23	22	6	35.3 %
Over 50 years	2	2	0	4	23.5 %
Total	**42**	**32**	**36**	**17**	**100 %**

*We created new employment opportunities for individuals under 30 years of age; 41.2 % of our hires were in this age group.

Vacancies and internal mobility

29
Total Number of Vacancies

12
Number of Vacancies Filled by Internal Candidates

41.38 %
Percentage of Vacancies Filled by Internal Candidates

Learn more about our team and hiring process. ‹‹

SUSTAINABILITY REPORT **2024**

Turnover

We aim to reduce turnover and absenteeism, goals we continue to achieve by fostering a work environment that prioritizes professional development, a positive workplace climate, and the safety and well-being of our employees. During 2024, we achieved the following:

We increased female representation on the Executive Committee, going from one woman in 2021 to three in 2024.

We reduced the turnover and voluntary resignation rate.

We established the Local Gender Committee.

We conducted a diagnosis and designed the implementation of the Gender Management System.

Turnover

Employees by gender	2021	2022	2023	2024	%
Women	12	21	11	6	30 %
Men	14	20	21	14	70 %
Total	**26**	**41**	**32**	**20**	**100 %**

Employees by age	2021	2022	2023	2024	%
Under 30 years	2	3	4	3	15 %
From 31 to 50 years	23	35	26	11	55 %
Over 50 years	1	3	2	6	30 %
Total	**26**	**41**	**32**	**20**	**100 %**

Accumulated Turnover

26 %
2022

20 %
2023

12 %
2024

Voluntary separations by gender	2021	2022	2023	2024
Women	8	14	6	3
Men	5	14	11	3
Total	**13**	**28**	**17**	**6**

Absenteeism

Absenteeism hours by job category	2024
Executives	112.8
Middle Management	2,030.4
Operational/Administrative	8,563.4
Total	**10,706.6**

*On average, executive positions recorded 56.4 hours of absenteeism, middle management 406.08 hours, and administrative/operational positions 147.64 hours.

Absentee-ism hours by gender	2021	2022	2023	2024	%
Female	1,618	2,328	7,163	5,245.2	30 %
Male	3,285	4,640	6,946	5,461.4	70 %
Total	**4,903**	**6,968**	**14,109**	**10,706.6**	**100 %**

*On average, women recorded 187.32 hours of absenteeism and men 147.6 hours.

Details of causes of turnover 2024

4
Employees separated by mutual agreement

0
Employee deaths

3
Employees separated due to retirement or contract expiration

0
Employees transferred between companies

7
Employees dismissed

6
Employees separated due to voluntary resignation

In 2024, we recorded a total of 20 separations, of which 6 were voluntary and 14 fell under other categories. We also succeeded in reducing the voluntary turnover rate.

Training the best team

We continued training employees serving as coordinators, leaders, and specialists on how to conduct performance management feedback sessions, achieving 100% coverage. We held an academic recognition event and celebrated with 11 of our employees their graduation at the technical, technologist, professional, specialist, and master's levels.

In 2024, we partnered with key organizations for staff training, including **SENA, the Colombian Chamber of Infrastructure (CCI), and family compensation funds.** Thanks to these partnerships, we developed training programs focused on technical and skills development, classified as follows:

Skills training

4,517
topics
for a total of 8,816 hours of skills training.

100
people enrolled in English,
with a total of 2,268 hours aimed at strengthening proficiency in a second language.

729
hours of training
on diversity, equity, and inclusion with the support and technical guidance of the United Nations Development Program (UNDP) and the Ministry of Labor, aimed at implementing equity strategies in pursuit of the Equipares certification.

19
people
participated in the Training and Capacity-Building Program for Primary Wildlife Care on National Roads.

Technical training

337
topics
totaling 2,543 hours of technical training.

19
people enrolled in Excel courses
at various levels.

31
people in training
for certification as comprehensive emergency brigadiers.

36
employees undergoing certification
for light and heavy crane operation.

Institutional training

343
topics
totaling 390 hours of institutional training.

109
hours of training
on high-performance culture.

36
hours of training
on anti-corruption topics.

Training and education

(GRI 404-1)

Training hours

Average Training Hours by Gender	2023	2024
Women	89	76
Men	56	62
Total	**145**	**138**

*89 % of our team participated in our training and capacity-building sessions.

Training Hours by Gender	2021	2022	2023	2024
Women	934	1,328	6,234	4,892
Men	3,395.35	4,350	6,571	6,857
Total	**4,329**	**5,678**	**12,805**	**11,749**

In the past four years, 2024 ranks as the second-highest year in terms of total training hours for our team and the first in training hours dedicated to men.

Average Training Hours by Job Category	2024
Executives	53
Middle Management	75
Administrative/Operational	67
Total	**195**

Average Training Hours by Job Category	2024
Executives	316
Middle Management	2,098
Administrative/Operational	9,335
Total	**11,749**

Evaluating Our talent

To ensure that our company has the best talent to successfully meet current and future challenges, in 2024 we continued with our talent evaluation process. **This year, we successfully evaluated 65 % of our personnel.**

Performance evaluation
(GRI 404-3)

Percentage of Employees with Performance Evaluation by Gender	2024
Women	56 %
Men	44 %
Total	**100 %**

Percentage of Employees with Performance Evaluation by Job Category	2023	2024
Executives	7	8
Middle Management	23	28
Administrative/Operational	NA	64
Total	**30**	**100**

Inclusive and diverse team

In 2024, our parent company, Aleatica, published new policies that strengthen our Diversity, Equity, and Inclusion (DEI) initiatives. These policies are:

» Policy on Prevention of Sexual or Gender-Based Harassment.

» Standard on Talent Integration and Hiring.

» Policy on Diversity, Equity, and Inclusion.

» Standard on Mobility and Development of Internal Talent.

Additionally, we established the Local Gender Equality Committee under the strategy of the Gender Equality Management System and the Global DEI Committee in partnership with Aleatica. This committee ensures that policies and practices within ARM promote gender equality and eliminate all forms of gender-based discrimination. It is also responsible for ensuring that the company complies with national and international regulations on equal opportunity and treatment for all individuals, regardless of gender.

In March, as part of our gender strategy, we facilitated a dialogue space on **unconscious biases.** Through practical exercises, we identified gender roles with the goal of recognizing naturally occurring biases and exploring strategies to reduce existing gaps.

In december, we were recognized by the ministry of labor and the presidential council for women's equity for our commitment to equality.

Diversity in governing bodies and employees
(GRI 405-1)

Number of employees on the executive committee by gender	2024	%
Women	5	62.5 %
Men	3	37.5 %
Total	**8**	**100 %**

*We are making progress in increasing female representation on our Executive Committee: we moved from one woman in 2021 to three by 2024.

Number of employees on the executive committee by job category	2024
Under 30 years	0
From 31 to 50 years	7
Over 50 years	1
Total	**8**

Number of employees by age group	2023	2024
Under 30 years	25	29
From 31 to 50 years	125	105
Over 50 years	9	21
Total	**159**	**155**

Pay equity

We reaffirm our commitment to gender equity by ensuring fair and equitable compensation for all. We systematically work to identify and correct any gender-related pay disparities.

Ratio between base salary and remuneration of women and men

(GRI 405-2)

Average salary for men	2023	2024
Executive Level	38,031,029	34,414,168
Middle Management	7,223,528	6,782,549
Administrative	2,315,187	4,137,469
Operational		2,131,668

Average salary for women	2023	2024
Executive Level	21,854,789	22,932,312
Middle Management	7,557,341	7,731,400
Administrative	3,323,762	4,006,279
Operational		2,148,388

In two of our job categories, the women on our team earn a higher average salary than men.

Ratios between standard starting salary by category and local minimum wage by gender

(GRI 202-1)

All our employees earn above the legal minimum salary in Colombia (COP 1,462,000); only two employees receive this salary plus a transportation allowance.

In december, we received recognition for our commitment to equality from the ministry of labor and the presidential council for women's equity for the equipares program.

Creating the best place to work

We continually strive to improve the well-being and quality of life of our team, aiming to be recognized as the best place to work. We foster an environment that promotes comprehensive physical and mental health care for our employees.

Benefits for our employees

(GRI 401-2)

100% of our direct employees have access to the following benefits:

Life insurance.

Funeral Policy.

Employee Cooperative (available to those who choose to join).

Training (according to the Annual Training Plan).

Special Marriage Leave (three days of paid leave).

Volunteer Opportunities.

Gift Kit for the Birth of Children.

Participation in the Corporate Educational Assistance Policy.

We continued with our Employee Cooperative Benefit, ending the year with 54 members in our savings and credit programs.

Additionally, we integrated the new STIMULUS global emotional support line as part of our well-being strategy for employees and their families.

Parental leave

(GRI 401-3)

Employees who have taken parental leave	2021	2022	2023	2024
Women	1	1	4	2
Men	0	2	2	2
Total	**1**	**3**	**6**	**4**

*100 % of employees who took parental leave returned, resumed their activities, and remain employed.

Remuneration

(GRI 2-19) (GRI 2-20)

We have a Salary Administration Standard that sets the guidelines for compensation with the aim of ensuring our ability to attract, retain, and develop the talent needed for business sustainability. Our pay philosophy is based on implementing competitive market remuneration practices to recognize employee contributions and strengthen a culture of meritocracy and internal equity.

At ARM, our remuneration criteria include business results, performance in corporate pillars, achievement of organizational and individual objectives, external factors (market relativities, external competitiveness), internal equity among similar job groups, equal pay for men and women at comparable responsibility and impact levels, and individual factors (performance, skill enhancement or acquisition of new skills, behavior, and adherence to high-performance culture agreements).

Collective bargaining

(GRI 2-30)

At ARM, we are committed to respect and protect human rights, the right to free association, and the eradication of forced and child labor. Therefore, when hiring new employees, we ensure they meet the legal age requirement. We also reject any form of forced labor and adhere to the maximum working hours established by law, ensuring that overtime is compensated according to legal provisions. Our employees are enrolled in social security.

Additionally, in Colombia, labor agreements exist between employees and employers to protect labor rights and establish mutual agreements. For this reason, we do not have union agreements.

Work climate

In October 2024, we conducted our annual work climate survey with a general sample representing 35% of our workforce, allowing us to assess the impact of initiatives implemented during the year and identify various areas of opportunity. We achieved a 92% response rate from the selected sample, covering all organizational areas. A highlight is that 94% of employees would recommend the company as an inclusive and discrimination-free workplace.

Below are the results grouped into our four main categories.

Work Climate Results	2021	2022	2023	2024
Employee Commitment	85	78	91	91
Employee Enablement	87	84	90	87
Culture	NA	NA	88	84
Response Rate	97	90	96	92

Other Results of our Survey:

100 %
trust in the company's success
over the next two or three years.

98 %
mention
that the company is socially responsible.

96 %
feel proud
to work at the company.

95 %
would recommend the company
as a good place to work.

96 %
recognize
that the company cares about employee well-being.

Based on our results, we identified opportunities for improvement in work-life balance, remuneration, and diversity and inclusion strategies. These initiatives will be addressed under the action plans of the Gender Management System.

Our Goals

Short term

Strengthen our high-performance operational culture agreements.

Medium term

Implement the initiatives of the Gender Management System, integrating best practices in the eight evaluated dimensions: recruitment and selection, training, pay and compensation, non-sexist communication, work-life balance, environment and health, and prevention of workplace harassment.

Achieve Plant Certification under the Equipares Program.

Increase the participation of the underrepresented gender in both female-dominated and male-dominated positions to achieve gender equality.

STANDARD CONTENT
INDEX (GRI, SASB)

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Autopista Río Magdalena presents the information cited in this contents index for the period between January 1 and December 31, 2024, using the GRI (Global Reporting Initiative) 2021 version and SASB (Sustainability Accounting Standards Board) standard for the Engineering & Construction Services sector as reference.

GRI	SASB	Indicator	Location	Comments / Omissions
About This Report				
2-1		Organizational Details		Autopista Río Magdalena S.A.S. (ARM), a Colombian commercial and private company legally incorporated in November 2014 as a concessionaire company. Our administrative headquarters are located in Bogotá D.C., Colombia (Carrera 17 No. 93-09), and our operational sites are in Maceo, Antioquia (Carrera 30 No. 29-14), and Vegachí, Antioquia (Carrera 49 No. 49-16 and 49-22). Our operations are concentrated in Colombia.
2-2		Entities Included in the Sustainability Report	Page 3	
2-3		Reporting Period, Frequency, and Point of Contact	Page 3	
2-4		Information Update		**For the 2024 report, we presented updates to the information disclosed in previous years:** **1. Updated Information: Scope 1 GHG Emissions for 2021** Indicator: 305-1 Location: Climate Strategy Reason for Update: Error made in the periods covered by previous reports. Description of Change: 2,906.54 t CO_2e replaced with 3,737.23 t CO_2e **2. Updated Information: 2021 Scope 3 GHG Emissions** Indicator: 305-3 Location: Climate Strategy Reason for Update: Error made in the periods covered by previous reports. Description of Change: 27,115.57 t CO_2e replaced with 26,990.7 t CO_2e

GRI	SASB	Indicator	Location	Comments / Omissions
2-4		Information Update		**3. Updated Information: 2023 Scope 3 GHG Emissions** Indicator: 305-3 Location: Climate Strategy Reason for Update: Modification of the measurement methods or definitions used. Description of Change: 496.28 t CO2e replaced by 155.03 t CO2e. **4. Updated Information: Direct Economic Value Generated and Distributed** Indicator: 201-1 Location: Relevant Figures Reason for Update: Modification of the measurement methods or definitions used. Description of Change: Historical information updated considering that only financial income was included in the generated value. Additionally, the distributed value has been supplemented with the elements required by the standard, as in previous years only operating expenses were presented. **5. Updated Information: Annual Traffic 2023** Indicator: Own Location: Relevant Figures Reason for Update: Modification of the measurement methods or definitions used. Description of Change: 83,574,204 replaced by 89,753,959.
2-5		External Verification		We did not conduct external verification of this report.
2-14		Role of the Highest Governance Body in Sustainability Reporting	Page 3	
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2-22		Statement on Sustainable Development Strategy	Page 5 - 8	
2. Our Business				
2-6		Activities, value chain, and other business relationships.	Page 10-13, 73	
2-28		Association Memberships	Page 16	
201-1		Direct Economic Value Generated and Distributed	Page 14	

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3-1		Materiality Analysis Process	Page 23	
3-2		List of Prioritized Material Topics	Page 25	
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2-23		Commitments and Policies	Page 37	
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GRI	SASB	Indicator	Location	Comments / Omissions
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	IF-EN-160A. 1	Number of Incidents of Non-Compliance with Environmental Permits, Standards, and Regulations	Page 52	
	IF-EN-160A. 2	Discussion of Processes to Evaluate and Manage Environmental Risks Associated with the Design, Location, and Construction of the Project	Page 52	
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304-1		Operational Sites Owned, Leased, or Managed Located Within or Adjacent to Protected Areas or Areas of High Biodiversity Value Outside Protected Areas	Page 53	
304-2		Significant Impacts of Activities, Products, and Services on Biodiversity	Page 53	
304-3		Protected or Restored Habitats	Page 53	
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	IF-EN-410A. 2	Process for Incorporating Energy and Water Efficiency Considerations from the Operational Phase into Project Planning and Design	Page 58	
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