

2024

Beetmann Sustainability Report



Content

1. Introducción

- 1.1 CEO´s Message
- 1.2 Presentation of Beetmann
- 1.3 ESG Department presentation
- 1.4 Key projects 2024
- 1.5 SDGs

2. Social

- 2.1 Occupational health and safety
- 2.2 Training and education
- 2.3 Labor rights
- 2.4 Diversity and inclusion
 - 2.4.1 Gender equality
- 2.5 Impact on local communities

3. Ambiental

- 3.1 Energy
- 3.2 Emissions
 - 3.2.1 Avoided Emissions
 - 3.2.2 Carbon footprint
- 3.3 Waste management
 - 3.3.1 Office Waste
 - 3.3.2 On – Site Waste
 - 3.3.3 Rafiqui
- 3.4 Environmental Assessment of Suppliers
- 3.5 Biodiversity

4. Gobernanza

- 4.1 Transparency and Accountability
- 4.2 Legal Compliance
- 4.3 Anti – Corruption
- 4.4 Taxation
- 4.5 Fair competition

Sustainability Report 2024

We hereby present our Sustainability Report 2024, which covers all operations conducted by any Beetmann Group entity from January 1, 2024 to December 31, 2024, and will be published in the first two months of the year following the report with truthful information in accordance with our principles of transparency and accountability, reviewed by the relevant departments and with the ESG (Environmental-Social-Sustainability) area responsible. For which Beetmann's ESG (Environmental-Social-Governance) area is responsible.

The Beetmann 2024 Sustainability Report is based on the criteria of the Global Reporting Initiative (GRI)¹ and takes this first report as the base year for subsequent reports.

This sustainability report presents a comprehensive analysis of the organization's ESG strategies and achievements during the specified period. In the environmental pillar, **the report highlights initiatives for reducing greenhouse gas emissions, optimizing energy consumption, waste management, and promoting the circular economy.**



In the social sphere, it addresses efforts to foster diversity and inclusion, ensure employee well-being, create a positive impact on communities, and protect human rights throughout the supply chain.

Regarding governance, the report emphasizes business ethics policies,

transparency, legal compliance, and commitment to international sustainability standards.

This report reaffirms Beetmann's commitment to creating long-term value for all its stakeholders, contributing to sustainable economic, social, and environmental development.

1. Global Reporting Initiative. 2023. GRI Standards: Consolidated Set of 2023. Amsterdam: Global Reporting Initiative. <https://www.globalreporting.org>.

Insights 2024

Socio-Environmental Regeneration Project

The first socio-environmental regeneration project in Santa Cruz Otlatla, Puebla. After assessing energy and social needs, Beetmann's team installed **three photovoltaic systems**: two grid-tied and one off-grid. This project generated economic savings and positive environmental impact. With the Reactivo organization, a volunteer session was organized in the local primary school, with activities to remodel a collection center and community integration dynamics.

Reforestation

We reforested more than **100 native and endemic trees in Puebla** together with Beetmann's employees and Refauresta, a forest restoration project. The funds allocated went to the organization "A New Hope" for children's medical treatments. These trees will absorb up to **800 kg of CO₂** per year, helping to mitigate climate change.

Gender Equality

WOMEN'S
EMPOWERMENT
PRINCIPLES

This year, we participated in the **UN Global Compact Gender Accelerator**, which led us to become signatories of the **Women's Empowerment Principles**. We achieved a **4-percentage-point increase** compared to 2023 in **women's participation within the company**, reaching 24% female employees. Additionally, we established the **Beetmann Gender Committee**, made up of employees, to address **any cases of harassment, intimidation, or gender-based violence**, following our policy.

Socially Responsible Company



For the **first time**, Beetmann received the **Socially Responsible Company** distinction from CEMEFI, achieving an **average score of 2.5**, surpassing the average for first-year companies. This recognition reflects our commitment to implementing **environmental, social, and governance (ESG) policies** within the company. The distinction was awarded to both **Beetmann Power** and **Beetmann de México**.

+12,000 ton CO₂e Avoided

In 2024, through the installation of distributed generation projects, as well as the supply of energy from clean sources, we managed to avoid the emission of more than **12,000 tons of CO₂e** into the atmosphere.

Global Compact signatories



For the **fourth consecutive year**, we are signatories of the **United Nations Global Compact**, through which we publicly express our commitment to its **10 principles on Environment, Human Rights, Anti-Corruption, and Labor Standards**, ensuring timely and proper completion of the annual progress report questionnaire.

Human Rights

For the **second consecutive year**, we received the **Human Rights Distinction from the State of Puebla**, reinforcing our commitment to respecting the dignity of every Beetmann employee. Our evaluation score was **96/100**.



More than 250 updates

We have made significant **back-end and front-end improvements** based on **direct customer feedback**. These enhancements have optimized the **functionality, accessibility, and customization** of our platform.

Over 3,000 hours of interaction at ALUX

Reflecting the **commitment of our users** and the importance of this **tool** in their **daily operations**.

More personalized product

Every **ALUX update** not only improves performance but also directly addresses the **challenges and suggestions** gathered from our users. From the integration of **new metrics** to **navigation optimization**, each change is designed to enhance **decision-making, making it more informed and efficient**.

4.5 Net Promoter score (NPS)



Our **average Net Promoter Score (NPS) in 2024** was **4.5**, reflecting the **trust and recommendation of our customers**.

Customer Relationships

Over **1,700 hours** dedicated to strengthening our **customer relationships**.

Professionalism

93% of our clients positively value the professionalism of our service.

Requests attended

We handled **over 200 customer requests**, ensuring **quick and effective solutions**.

Introduction

- 1.1 CEO's Message
- 1.2 Beetmann presentation
- 1.3 ESG Department Presentation
- 1.4 Key projects 2024
- 1.5 SDGs



CEO's Message

At Beetmann, sustainability is not just a commitment; it is the core of everything we do. This year, we have taken significant steps toward our vision of a future where renewable energy is the foundation of our solutions, bringing real benefits to our clients, communities, and the planet.

Thanks to the trust of our partners and clients, we have been able to implement more reliable, integrated, and technologically advanced solutions. This not only allows us to offer high-quality products with greater value but also to reduce environmental impact and promote more responsible practices throughout our value chain.

Our mission goes beyond financial results: we strive to lead the change toward a more sustainable and equitable energy model. We

firmly believe that innovation and collaboration are the tools that will allow us to build a better future for everyone.

We deeply appreciate all those who are part of this journey: clients, employees, partners, and communities. Together, we are transforming global challenges into opportunities to create a positive and lasting impact.

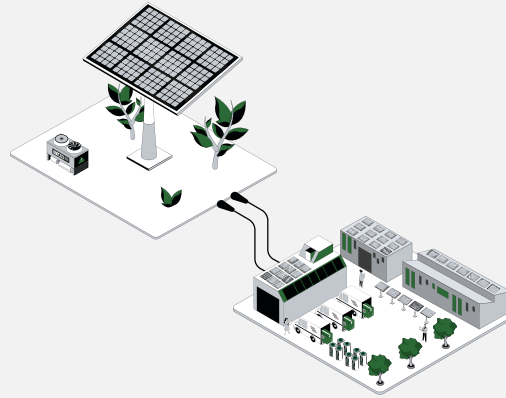
Let's keep moving forward, together, toward a greener and brighter tomorrow.

Juan Carlos García de la Cadena Gómez
Beetmann CEO



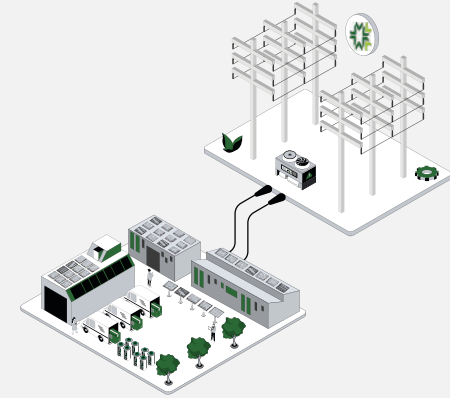
Our services

At **Beetmann**, we create strategic alliances to help our clients reduce carbon emissions and optimize electricity costs. With a presence throughout Mexico, we offer comprehensive solutions backed by our **ALUX** platform, which leverages artificial intelligence and advanced algorithms to manage and optimize generation, consumption, storage, and electromobility systems. We empower our clients to take control of their energy and achieve their sustainability goals.



Distributed Generation

Solar energy generation systems are custom-made using captured information with the sole objective of helping our clients save. All our projects are turnkey solutions. We primarily develop **Isolated Supply** projects to generate the maximum amount of energy possible near the consumption center, with the remaining energy delivered through **qualified supply**.



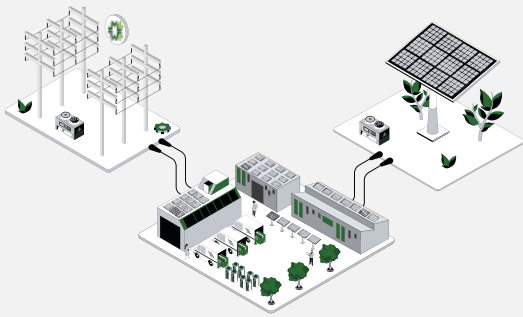
Qualified Supply

Qualified supply refers to participation in the **Wholesale Electricity Market**, with the main objectives of providing energy at competitive prices, ensuring operational continuity, and offering a high-quality and efficient service for the benefit of all users.

This supply includes the representation of end users in the market, the acquisition of electricity and associated products, the transfer of electricity, and its delivery to end users at **Load Centers**.



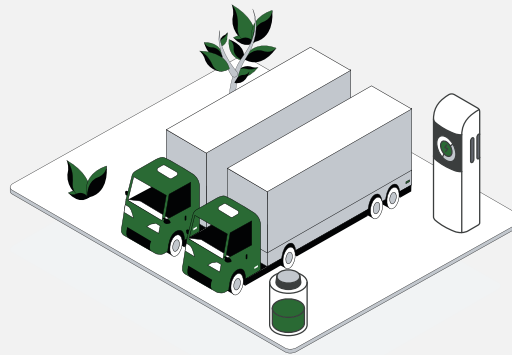
Beetmann Presentation



Isolated Supply

The combination of **Distributed Generation and Qualified Supply** services gives rise to the **Isolated Supply** model. This approach enables on-site renewable energy generation while simultaneously accessing the competitive prices of the **Wholesale Electricity Market**.

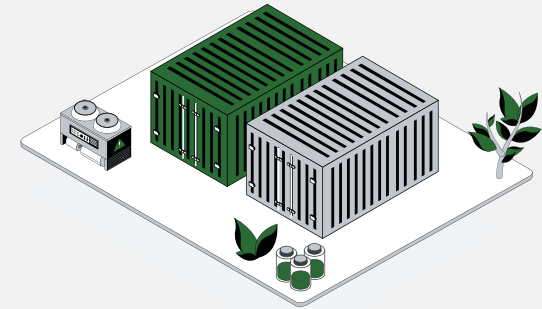
As a result, all consumed energy can be backed by renewable sources.



Electromobility

We support the transport, last-mile delivery, food and beverage, vehicle manufacturing, and commercial fleet industries in transitioning to **100% electric vehicles**, enhanced by **solar generation** for clean energy.

A solar generation system combined with charging infrastructure for electric vehicles provides a comprehensive solution to further **reduce the carbon footprint**. This approach becomes a key business model for companies across the country, positioning them as innovative, environmentally responsible, and sustainable organizations that stand out from the competition.



Energy Storage

We design, build, and operate **storage systems** to reduce **billing costs** and ensure operational continuity in the face of power interruptions, frequency variations, and voltage fluctuations in the electrical grid.

Beetmann Presentation

Mission, vision and values

At Beetmann, our mission, vision, and values not only define who we are but also serve as the fundamental framework for all our strategic decisions, especially regarding our commitment to sustainability. This sustainability report is a concrete manifestation of how our mission, vision, and values translate into tangible actions and measurable results, aimed not only at driving our performance as a company but also at creating a positive impact on our social and environmental surroundings.

Our Mission: We strive to empower businesses with innovative and personalized energy solutions, seamlessly integrating distributed generation technologies, charging stations, and wholesale markets to ensure reliability and reduce environmental impact. By understanding the unique needs of each client, we drive the transition toward a sustainable future with a focus on excellence and empathy.

Our Vision: We position ourselves as leaders in the transformation of the energy sector, enabled by technology and customer-centric solutions. We envision a future where our solutions contribute to reducing more than 12 million tons of CO₂e in the next decade, inspiring prosperous businesses and a greener world, where environmental management is



part of business growth.

The values that define us—**sustainability and profitability, transparency, integrity, excellence, empathy, think again and learn, and fun**—are at the core of our actions. The Beetmann Group consists of two main entities: Beetmann Power and Beetmann de México, headquartered in Puebla, Mexico (*Atlixcáyotl 3192- Interior 101, 72820 Heroica Puebla de Zaragoza, Pue.*).

We operate exclusively in Mexico within the energy sector. Beetmann has **74 collaborators (24% women)** on its internal full-time staff and **20 (35% women)** part-time interns.

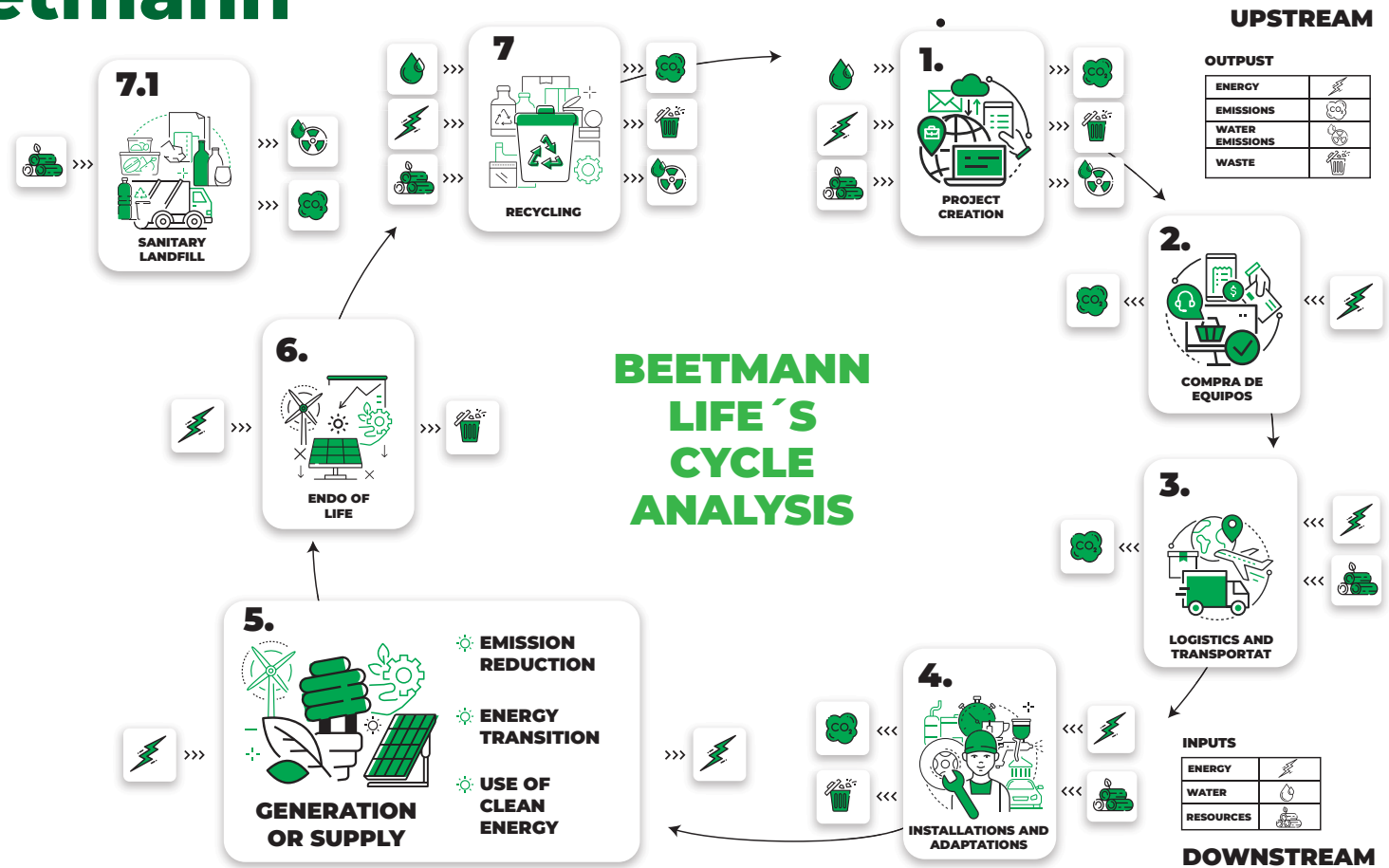
The corporate governance structure consists of a Board of Directors with voice and vote, followed by an Executive Board that includes **4 committees:**

- Risk and Audit Committee
- Finance, Investment, and Planning Committee
- Environmental, Social, and Governance Committee
- Nomination Committee

These committees also include the participation of Beetmann collaborators who are not part of the Executive Board.

Beetmann Presentation

LCA Beetmann



Based on the identification of all our processes within Beetmann's Integrated Management System, we include Strategic, Mission- Critical, and Support processes to develop our Life Cycle Assessment (LCA) model within Beetmann's operational framework, considering all inputs and outputs required and generated in each of our processes.

The objective of the LCA is to identify the areas that generate the most significant environmental impacts, both positive and negative, and to develop solid strategies with relevant alliances that accelerate the transition toward a circular economy and sustainability.

ESG Department Presentation

At Beetmann, the ESG department (environmental, social, and governance) serves as a key pillar for the definition and achievement of strategic objectives in the short, medium, and long term. This department is responsible for evaluating, measuring, and managing the impacts generated by our operations in three fundamental dimensions: **environment, society, and corporate governance.**

Through these assessments, we identify opportunities to reduce risks, improve our operational processes, and design strategies that generate a positive impact on the communities where we operate and in the natural environment. These actions allow us to align our operations with the highest standards of sustainability and corporate responsibility.

At Beetmann, we recognize that financial growth is inextricably linked to sustainable development at the local, regional, and global levels.

Our commitment goes beyond economic goals; we seek to promote genuine and lasting well-being, acting as agents of change toward a more inclusive and resilient future (triple bottom line). This approach is framed within our active contribution to the **Sustainable Development Goals (SDGs)**, reinforcing our role as a company that prioritizes balance between economic progress, environmental respect, and social development.

This management model reflects our purpose of leading with integrity, creating shared value, and ensuring that our activities drive positive change, thereby promoting a sustainable impact in the long term.

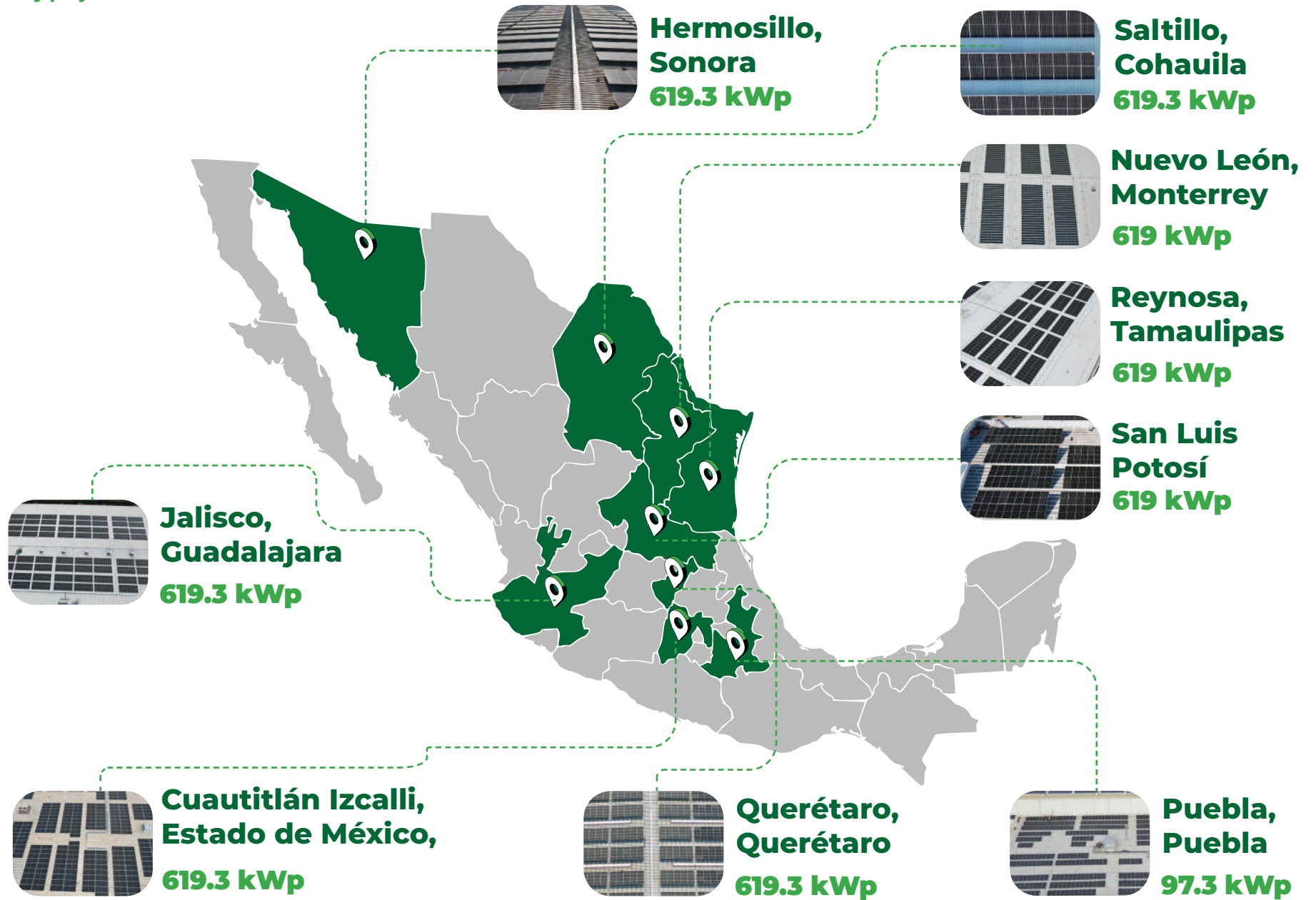


Regina Purón Sandoval
ESG Analyst

**Sustainability is not about doing less harm,
but about doing more good**

-Jochen Zeitz

Key projects 2024



Key projects 2024



Otlatla socio-environmental project



installation of
3 Photovoltaic Systems + 1 storage system



A socio-environmental project with a positive impact on a community in the state of Puebla, installing three small photovoltaic systems to meet energy needs sustainably, generate savings, and promote community development in Santa Cruz Otlátla.

ODS

ODS

Beetmann's vision is fully aligned with the Sustainable Development Goals (SDGs), integrating them strategically into all our operations. Recognizing the importance of a tangible commitment and measurable results, at Beetmann, we have identified 5 priority SDGs that are directly related to the nature of our company and the vision of sustainability within the private sector.

For each of them, we have established **clear objectives in the short, medium, and long term**, ensuring a significant contribution to achieving their goals and reinforcing our role as an agent of change toward a more sustainable future.

5. Gender equality

Direct contribution

At Beetmann, we ensure and guarantee equal conditions for the professional development of all collaborators. We promote women's leadership and empowerment in all areas and operate under our Zero Tolerance Policy against harassment, discrimination, and gender-based violence.

Commitment

Beetmann commits to ensuring that 100% of its hiring processes focus exclusively on talent, experience, and individual abilities. Starting in 2024, mandatory maternity leave will be implemented, along with an annual gender pay gap assessment aimed at reducing disparities by 10% annually, achieving #EqualPayForEqualWorkValue by 2024. Beetmann is also committed to the Forward and Faster program by Global Compact Mexico, aiming to accelerate the transition toward gender equality.

7. Affordable and clean energy

Direct contribution

Beetmann develops customized and efficient systems to meet energy needs sustainably and with certified solutions, avoiding the use of fossil fuels in a competitive and adaptable way to consumer needs.

Commitment

By 2030, Beetmann aims to install 1,437 MW of capacity, which will replace or substitute the consumption of polluting energy sources and supply 2,744 GWh of certified renewable energy with IRECs and CELs.

8. Decent work and economic growth

Direct contribution

Beetmann is committed to safeguarding human and labor rights for all collaborators. We implement comprehensive risk assessments in health, safety, and environmental matters, ensuring safe and sustainable work environments.

Commitment

Starting in 2024, Beetmann commits to monthly training for its team in technical, specialized, social, and environmental areas. This initiative will promote citizen participation, holistic well-being, and professional development, adapting training to meet the individual needs of each employee. Additionally, Beetmann will develop a mentoring program in 2024 for on-site and office collaborators, strengthening the connection between work areas and general objectives.

9. Industry, innovation and infrastructure

Direct contribution

Beetmann acts as an intermediary between industry and sustainability in the energy sector, offering efficient and clean electricity for businesses and their needs, significantly reducing their Scope 2 greenhouse gas emissions. We work in partnership and collaboration with associations, business groups, and chambers to ensure fair and impactful development.

Commitment

We commit to investing at least 5% of profits in R&D by 2025 to support energy transition, sustainable technology and infrastructure, and programs for the development of solar panel recycling networks in Mexico and Latin America.

13. Climate Action

Direct contribution

Beetmann reaffirms its commitment to the planet through sustainable practices within its operations. Environmental awareness and respect for nature are fundamental pillars in our business model. We promote innovative initiatives such as reforestation programs, water protection, urban gardens, and participation in activities to reduce waste while encouraging local product purchases.

Commitment

We commit to publishing our 2024 emissions inventory, covering Scope 1, 2, and 3 emissions, for three consecutive years. We will aim to offset at least 10% of our emissions by 2025. We will publish our sustainability report annually starting in 2025, ensuring at least 100% traceability of our supply chain and reducing environmental degradation through social, environmental, and governance policies. We also commit to reducing energy consumption by 15% and ensuring at least 15% of employee transportation is through sustainable means by 2026.

Materiality

Materiality

Materiality is the set of specific topics that can have a significant impact on Beetmann's financial performance, reputation, operations, or relationships with its stakeholders.

Materiality Determination Process:

In 2024, Beetmann conducted an initial materiality analysis, through which its key stakeholders were involved to identify the most important ESG and sustainability topics for each group, with the goal of developing adaptable and long-lasting sustainability strategies.

Digital surveys were conducted with shareholders, collaborators, and key clients, in which they were asked to prioritize the most significant material issues for the next two years.

The surveys listed topics previously filtered by Beetmann's sustainability department. This filter considered the real impacts (effects that have already occurred as a direct or indirect result of the organization's operations) and potential impacts (effects that could occur in the future if certain conditions materialize) of the organization on society and the environment, as shown in the following table:

Real impacts

Diversity and inclusion: job creation (+), gender equality (+).

Training and development: staff training (+).

Labor rights: ensuring compliance with LFT (+), promoting respect for labor rights (+), violating labor rights (-)

Environmental assessment of suppliers: waste generation (-), responsible supply chain (+), supply chain decarbonization (+).

Waste management: soil contamination (-), material reuse (+).

Emissions: reduction of GHG emissions (+), Beetmann's carbon footprint (-).

Energy: expansion of renewable energy (+), energy consumption (-).

Tax compliance: adherence to regulations and tax obligations (+).

Legal compliance: adherence to applicable regulations (+).

Potential impacts

Impact on local communities: socio-environmental regeneration projects (+), land use in solar parks (-).

Health and safety at work: accidents or incidents (-), deterioration of mental health (-).

Biodiversity: land use damage (-), ecosystem restoration (+), reduction of fossil fuel use (+).

Free competition: unfair competition (-), monopolistic practices (-), promotion of energy transition (+).

Anti-corruption: corrupt practices (-).

Transparency and accountability: information reporting (+).

■ social
 ■ Environmental
 ■ Governance

(+) Positive impacts

(-) Negative impacts

Materiality

Materiality Analysis Results

The stakeholders who participated in the process of determining material issues were identified according to the Stakeholder Matrix (interest, influence on the organization), as well as the ease and accessibility of communication with each one. Participation in the materiality surveys for our stakeholders considers representative samples of each group, as shown in the following table:

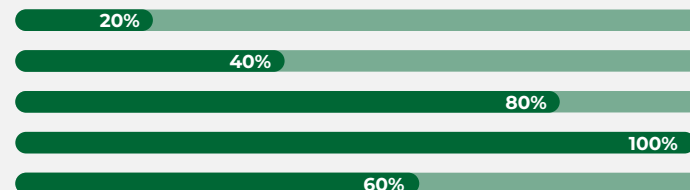
Stakeholder	Participation
Shareholders	100%
Collaborators	70%
Clients	50%

The results obtained were weighted to disaggregate the results by category and finally obtain final results. Our materiality matrix will serve as the basis for decision-making according to their importance.

Social

- Impact on local communities
- Diversity and inclusion
- Training, education and Development
- Health and safety at work
- Labor rights

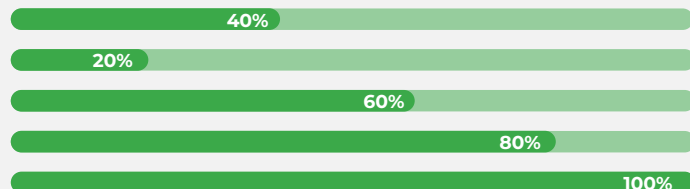
Most relevant topics in the social sphere for Beetmann's stakeholders



Environmental

- Environmental assessment of suppliers
- Biodiversity
- Waste Management
- Emissions
- Energy

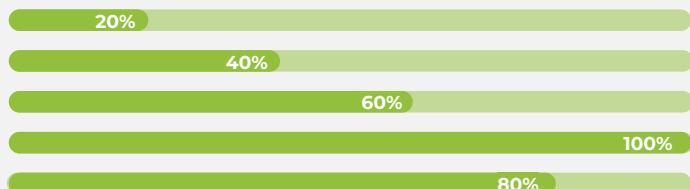
Most relevant topics in the environmental sphere for Beetmann's stakeholders



Governance

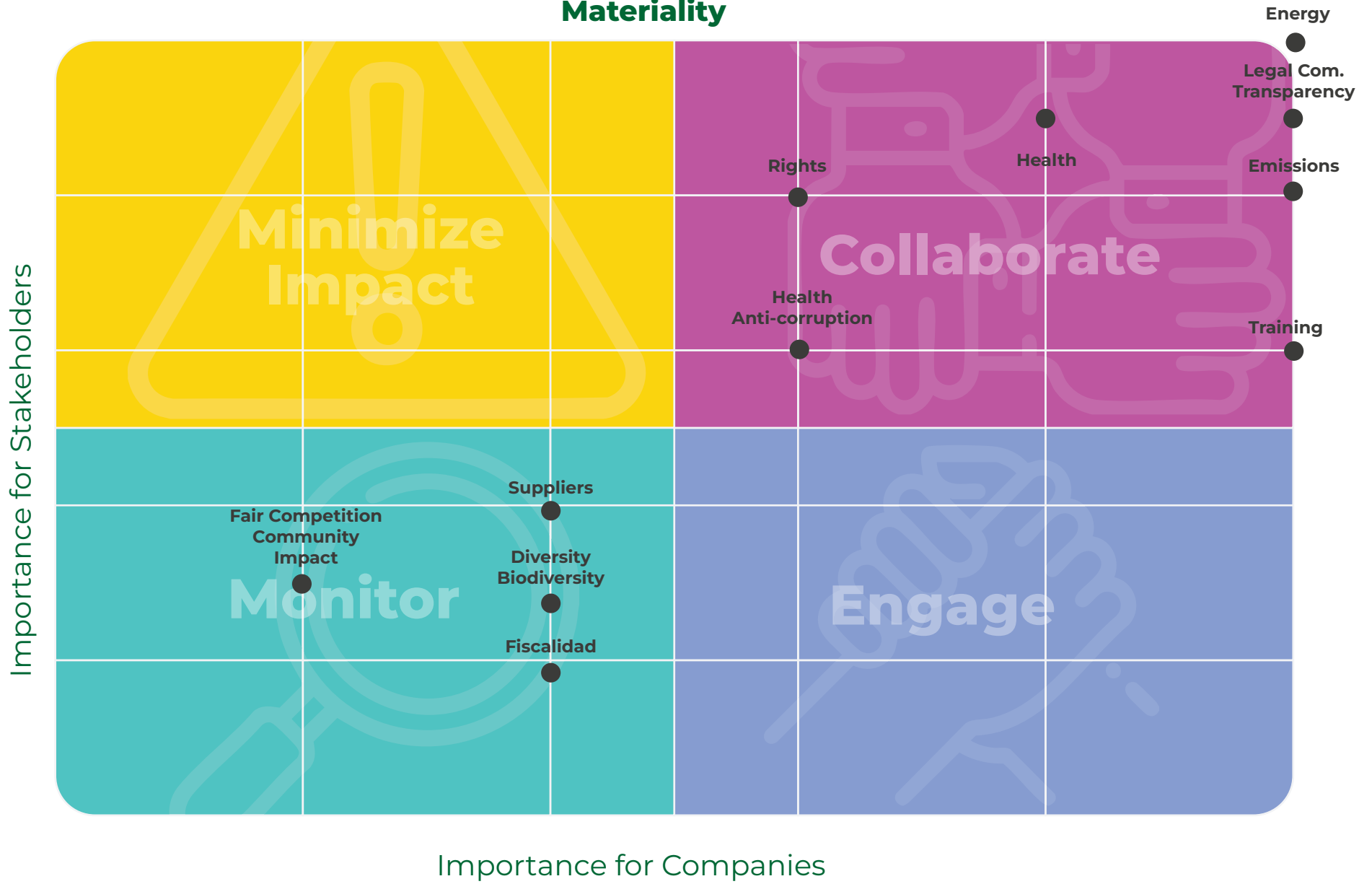
- Free competition
- Tax compliance
- Anti-corruption
- Transparency and accountability
- Legal compliance

Most relevant topics in the governance sphere for Beetmann's stakeholders



Materiality

Materiality



Social

2.1 Occupational Health and safety

2.2 Training and development

2.3 Labor Rights

2.4 Diversity and inclusion

2.4.1 Gender Equality

2.5 Impact on local communities

At Beetmann, we know that people are at the heart of our company and that their well-being is the foundation for achieving any goal. This report reflects our commitment to social development, highlighting our actions to ensure a safe, inclusive, and dignified work environment for everyone in our company. At Beetmann, we work daily to be the best team, prioritizing health, safety, and the growth of those who are part of our organization. Throughout this period, we have implemented initiatives that promote comprehensive well-being and strengthen our relationship with the communities where we operate. From health and safety programs to community development projects, our actions are designed to create a positive impact, convinced that the success of our company is intrinsically linked to the well-being and commitment of our people.



Health and Safety at Work

Health and Safety at Work

At Beetmann, the health and safety of all collaborators, including mental health, is a priority and a requirement in each of our operations.

The Beetmann team has a Health and Safety department made up of highly trained personnel to ensure the well-being of Beetmann's collaborators, as well as subcontracted personnel within the workplaces managed by the organization.

100% Compliance

We comply with **100% of the applicable regulations** from the Department of Labor through our Health and Safety Management System at work, under the ISO 45001 standard for office work, transportation, and operation sites (installation of photovoltaic systems and adaptation of charging centers).

Health and Safety Management System

The Health and Safety Management System at work only covers all individuals collaborating at Beetmann, as well as subcontracted personnel performing on-site work.

It does not cover material or service providers (consulting, technology, software, etc.) who are not working within Beetmann's facilities or in areas controlled by the company.

Risk Matrix

Beetmann has a risk identification process in Health and Safety for offices, transportation, and on-site work, which is reviewed **at least once a year** and assesses processes and established controls to reduce these risks.

Incident

In 2024, **4 incidents** related to unsafe acts or conditions were reported, **3 classified as medium** and **1 as high**.

None resulted in health damage or injuries, and **100%** of the incidents were addressed and classified as non-disabling incidents.



Accidents

The accident rate is **0.09%** for the reported period due to a non-disabling accident during an employee's commute from home to the workplace.

Detection mechanisms

100% of the incidents or accidents reported during the period were documented in reports following the guidelines of the Management System.

Health and Safety at Work

Medical Insurance

We provide private major medical insurance to all collaborators hired under the internal payroll.

Medical Campaigns

We conduct **two health campaigns** annually, including mental health, in collaboration with the IMSS and private medical services.

Safety and hygiene Committee

We have a fully trained Safety and Hygiene Committee and a **100%** trained Civil Protection Brigade, led by experts in occupational safety and health. These committees meet monthly and represent all Beetmann collaborators.

Drills

We conduct **three evacuation drills** for office emergencies each year.



Data Protection

Through the signing of a confidentiality agreement, the personal health data of all Beetmann collaborators are protected, ensuring their exclusive use for the management of work-related activities.

NOM-035-STPS-2018

We have begun the **implementation** of the Psychosocial Risk Policy at work in accordance with **NOM-035-STPS-2018**.

Health & Safety Training

We provide more than **430 hours** of training (man-hours) in health-related topics, including mental health, delivered by experts in the field.

Training Certification

All personnel performing work at heights and electrical tasks receive training and a **valid and updated DC3 certification** of occupational skills.

Digital Training

100% of subcontracted personnel through contractors and suppliers on-site are insured and have the necessary training to perform tasks that involve certain risks. Starting in October 2024, it will be mandatory for any contractor performing on-site work for Beetmann to implement digital Health and Safety training for all their personnel.

PPE

We ensure the use of **Personal Protective Equipment** (PPE) for **100%** of on-site collaborators.

Occupational Health and Safety Objectives

Regulatory Compliance

Compliance with **100%** of Health and Safety regulations in all our operations.

Accident rate

0% accident rate and a **50%** reduction in the incidence rate in Health and Safety matters.

ISO 45001:2018

Achieve OHSMS certification to ensure compliance and workplace safety.

Complete Implementation

Complete the implementation and initial diagnosis of psychosocial risks in accordance with **NOM-035-STPS- 2018**.

Training hours

Provide at least the **same number** of training hours in Health and Safety (man- hours) as those offered in **2024**, with the aim of maintaining and strengthening knowledge and preventive practices among all collaborators.



Health Week

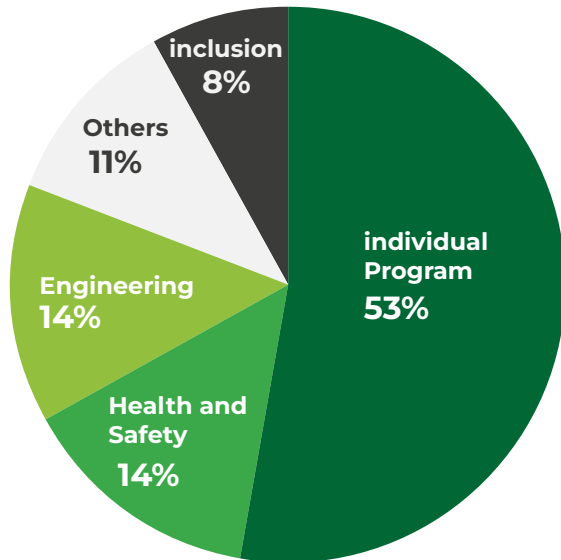
Implement the **'Health Week'** and **'Mental Health Week'** at Beetmann, aimed at all collaborators, with the goal of promoting overall well-being and raising awareness about the importance of physical and mental health in the workplace.

Training and Development

Training and Development

As one of our core values, "Think Again and Learn," at Beetmann, we recognize that continuous education, learning, training, and development of our staff is a guaranteed investment—not only for the growth of the company but also for the contribution to the Sustainable Development Goals and our own sustainability strategy.

In 2024, 2,948 man-hours of training were delivered, distributed as follows:



Comprehensive Development Program

It is a comprehensive strategy for learning and growth implemented at Beetmann through Beetmann School. This program is designed to strengthen key competencies for each employee, aligning with their specific needs and the strategic objectives of the company. Every month, all collaborators participate in a course designed to strengthen one or more specific competencies, ensuring continuous training throughout the year.

Immersion and Initial Training

100% of collaborators hired during the year participated in the induction program at Beetmann School.

Through this program, new collaborators acquired essential knowledge about the culture, values, and internal processes at Beetmann, achieving fast and efficient integration.

Training and Development

Organizational Impact

The continuous implementation of the program enabled measurable growth in productivity, collaboration, and problem-solving capacity among teams. By focusing on specific competencies, it has fostered a more cohesive, results-oriented work environment.

17 position promotions

This figure represents 45% of the vacancies filled during the reporting period.

Key Competency Development

A Through the PID, over 40 specialized courses were offered in areas such as:

- Teamwork
- Problem-Solving
- Productivity
- Strategic Planning, etc.

These competencies were strategically selected to strengthen individual skills and ensure alignment with business objectives.



Monthly infographics

Throughout the year, we share monthly infographics with all our personnel on topics such as climate change, inclusion, and health to promote training and awareness among the team.



Training and Development

Training and Development Objectives

Beetmann Technical

100% of the personnel trained in Beetmann services at a technical level (G.D / S.C / BESS / EV).

Beetmann Scholarship

That at least **70%** of women complete a diploma/specialized course with financial support from Beetmann.

Fast Pass job board

At least 50% of the new required positions should be filled by Beetmann's internal staff. Fast Pass Internal Job Board.

Talent incubator

Hire at least 10% of the people who enter the Trainee Program annually.

Beetmann Exchange

Its objective is to promote the exchange of knowledge and experiences between office engineers and field engineers. This will provide them with a more comprehensive vision of the project lifecycle and operational challenges.

Capacitación en ingeniería eléctrica

Train the entire engineering team on updates to the Official Mexican Standard NOM-001-SEDE-2012, Electrical Installations (Utilization).



Photovoltaic Training

Training in photovoltaic engineering and REVT based on the National Electrical Code (NEC) (a safety standard for electrical installations in fieldwork in the USA).

Training in New Areas

Train personnel who will be part of the BESS and electromobility areas.

Laboral Rights

Labor Rights

Labor Rights are inherent guarantees for anyone who establishes a contractual relationship (employee- employer) or becomes part of our Supply Chain, which are declared in our internal policies.

In the context of international standards, such as the ILO Declaration on Fundamental Principles and Rights at Work and the Sustainable Development Goals (SDGs), addressing this material issue translates into compliance with ethical, regulatory, and social responsibility commitments.

Below, we outline our initiatives, policies, and results in areas such as equal opportunities, elimination of discrimination, eradication of forced and child labor, and the establishment of decent working conditions, aligned with the Global Reporting Initiative (GRI) standards.

Human Rights Distinction

For the second consecutive year, we obtained the distinction from the Human Rights Commission of the State of Puebla with a score of 96/100.

Internal Labor Rights policy

We comply with all benefits established by law and, in addition, we have developed our Internal Labor Rights Policy and the Beetmann Community Policy.



Active Breaks

We provided **168 man-hours of Active Breaks** voluntarily to all collaborators during all work shifts.

Job Creation

In **2024**, we created **38 new jobs**, which remain **active to date**.

Double Year-End Bonus

In 2024, all **Beetmann collaborators** received **30 days of year-end bonus**.



Laboral Rights



Human Rights in the Supply Chain

In 2024, **75%** of our projects established **controls** to ensure respect for Human and Labor Rights of individuals hired by our suppliers, initiating this management control during the last three quarters.

Collaborators shareholding

25% of **Beetmann's shares** belong to collaborators and collaborators

Employee Turnover Rate of 43%

This rate includes voluntary resignations, dismissals, and any other reason for contract termination.

Job Satisfaction

Throughout the year, **job satisfaction surveys** were conducted, and the results are as follows:

Q1	3.65	Job satisfaction and work environment
Q2	3.95	Job satisfaction
Q3	4.8	Work schedule changes
Q4	4	Satisfaction and mental health

Achieving an **average score of 4.1** out of a maximum of 5, with an **80% participation rate**.

Joint Representative Committee

At Beetmann, collaborators have representatives who are part of the Joint Representative Committee, established under the Federal Labor Law. This committee ensures compliance with human and labor rights for all collaborators through joint governance, following the guidelines of the Federal Labor Law, Internal Work Regulations, and other applicable regulations.

Laboral Rights

Labor Rights Objectives

Participation

In 2025, Beetmann will seek to achieve **90%** participation of its collaborators in satisfaction surveys and a rating of **4.5/5**.

Human Rights Distinction

Obtain the Human Rights Distinction from the Commission of the State of Puebla with a score of **100%**.

Internal Work Regulation

Register our Internal Work Regulations with the Federal Center for Conciliation and Labor Registration.



Turnover Rate Reduction

Reduce the turnover rate by **50%** compared to 2024.

Human Rights in the Supply Chain

Establish controls to ensure compliance with Human and Labor Rights by our suppliers (contractors) in **100%** of our projects.

Diversity and inclusion

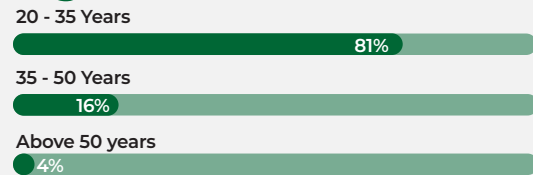
Diversity and inclusion

At Beetmann we guarantee non-discrimination through our codes of conduct and internal policies, as we are committed to the integral development of all people regardless of their gender, political ideology, religion, ethnicity, skin color, age, sexual orientation, disability, marital status, nationality, economic condition, ideology, political opinions or any other characteristic protected by law and Universal Human Rights.

Local workforce

97% of our hired staff are Mexican nationals.

Ages



Educational Level



Diversity and inclusion

Universal Accessibility

We have facilities with **95%** compliance for universal accessibility.

Human and Labor Rights in the supply chain

Within the photovoltaic generation technology industry, and due to the extraction of materials in the mining sector in regions such as Africa, Asia, and South America, compliance with and respect for Human and Labor Rights of the people employed by our indirect suppliers (Labor Law) is considered a risk factor with potential negative impacts, including restrictions on collective bargaining, prohibition of child labor, and forced labor.

Supplier Evaluation

As a **preventive measure**, Beetmann, in a first stage, analyzes and evaluates its suppliers, considering their sustainability and social impact reports to establish traceability and compliance objectives **in the medium term**.

Processes and documentation

For our **direct suppliers**, we guarantee compliance through **processes and documentation** linked to **contractual statutes**.

Complaints

In 2024, **zero complaints or incidents** of discrimination were reported.

Diversity and Inclusion Objectives



100% accessibility facilities

We comply with **100%** accessible universal facilities.

Gender Equality

Gender Equality

Beetmann is committed to Sustainable Development Goal 5: Gender Equality. Therefore, its strategies are based on guaranteeing non-discrimination within its operations on the basis of gender, bringing women closer to the development of STEM skills, positions, and supervising that these guarantees are applied in all collaborators development processes, including hiring, induction, retention, promotion, and contract termination.

Women's Participation

We reached **24% participation** of women in the company, increasing by **4 percentage points** compared to 2023.

Administrative level

Female participation within the board of directors is **0%**

Executive level

Female participation within the executive level is **0%**.

Senior level

Female participation within the senior level is **0%**.

Partners or investors

Female participation within the partners or investors is **0%**.

Practitioners

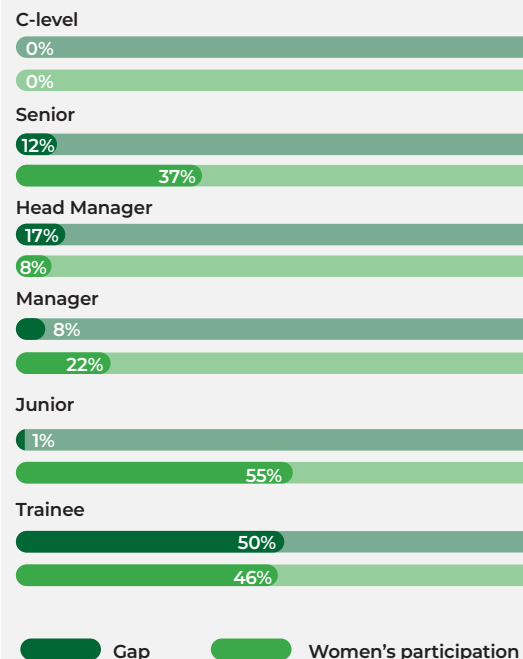
31% of those who entered **Beetmann** in 2024 were women.

Turnover rate

The turnover rate for women is **31%**, compared to **59% for men**.

Brecha salarial

After conducting a wage gap analysis using the methodology of the DIR² Equal Pay Diagnosis, we identified the following gaps at each level of the company:



2. ONU Mujeres. n.d. "Herramientas de Auto-Usó." Empoderamiento Económico: EPIC. <https://lac.unwomen.org/es/que-hacemos/empoderamiento-economico/epic/herramientas-de-auto-uso>.

Gender equality

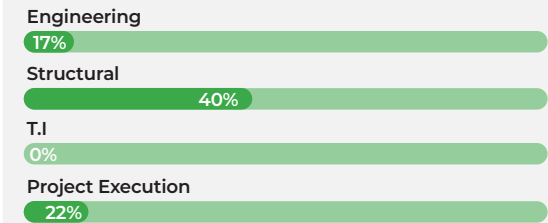


Suppliers

Our top solar panel suppliers average 33% participation of women in their companies.

Participation by areas

La participación de mujeres en puestos subrepresentados se muestra así:



* **Underrepresented positions** are generally those related to **STEM careers**, which, due to traditional gender roles, have low female participation. At Beetmann, we actively promote and train women in these positions through our policies and protocols.

Retention rate

At least **50%** of the newly required positions should be filled by Beetmann's internal staff. Fast Pass Internal Job Board.

Socio-Environmental Project

57% of the **children who benefited** from the activities of the socio-environmental project were girls.

Contractors

12% of the suppliers **selected as contractors** for our projects in the construction sector during **2024** are **women-owned businesses**.

Gender equality

Gross gap

The gross wage gap is **79%**, meaning it does not account for job value or factors such as experience, seniority, or responsibilities.

Training

30% of investment in vocational training directly benefits women.

Beetmann's Gender Committee

In 2024, the Beetmann Gender Committee was created, composed of volunteer representatives from Beetmann staff who approved and published the first Beetmann Harassment, Harassment, and/or Gender-Based Violence Protocol.

Denunciation

In 2024, we had 0 reported cases of complaints of harassment, harassment, and/or gender violence. Additionally, the Gender Committee attended and resolved a case of workplace violence.



Gender Goal Accelerator

We participated in the Global Compact's Gender Target Accelerator and became a signatory of the Women's Empowerment Principles.

WEP Principles

We are signatories of the Women's Empowerment Principles for the first year, obtaining a score of 17 in the first self-diagnosis.

Gender equality

Gender equality Objectives

Women's participation

Reach **30% (between 28% and 32%)** female participation in the company.

Executive level

Achieve **25% female participation** at the C-level.

Raise WEP Score

Raise our WEP diagnostic score to at least 25 points.

Investment in training

Ensure that within our **socio-environmental projects**, at least **50% of direct beneficiaries** are women.

Socio-environmental projects

That within our socio-environmental projects at least **50%** of those directly benefited are women.



Wage Gap

- **Eliminate 100% of the pay gap** at the **Trainee level** by 2025.
- **Eliminate 100% of the pay gap** at the **Junior level** by 2025.
- **Eliminate 90% of the pay gap** at the **Senior level** by 2025.
- **Eliminate 100% of the pay gap** at the **Manager level** by 2025.
- **Eliminate 56% of the pay gap** at the **Manager Head level** by 2025
- **Conduct an annual wage gap analysis** using the same **evaluation criteria**, reporting with the **base year of 2024**.

Impact on local communities

Impact on local communities

During 2024, **Beetmann** developed its first socio-environmental regeneration project in the community of **Santa Cruz Otlatla**, located in the municipality of **Santa Rita Tlahuapan, Puebla**. This project began with the assessment of the community's energy needs, followed by the submission and **approval** of an action plan. As a result, our team voluntarily installed three small PV systems: two connected to the power grid and one off-grid with a battery system. These systems were placed in community **spaces, generating** both economic savings and a positive environmental impact.

At the same time, and in collaboration with the **Reactivo** organization, we carried out a coexistence and volunteering session at the community's primary school. In this activity, the rest of the volunteer team participated in games and remodeling activities for the school facilities, promoting integration with the **children** of the community.

Awareness Talks

1 awareness training was given for coexistence with children.

Benefit

This project benefits more than **50 families** directly and indirectly.

Total Investment

The investment for the project was more than **\$200,000.00 Mexican pesos**.

Emissions avoided

The project will prevent the emission of 2,700 kg of CO₂e each year (equivalent to all the trips Beetmann takes with Uber over 4 months).



Impact on local communities



Beetmann's participation

The participation of the **Beetmann** community was **65%**, and the general perception of the project was **4.5/5**.

Benefited children

There were **28 children** who directly benefited from the **coexistence and learning** activities with the team.

Collection Center

A **collection center** for the primary school was remodeled and installed as part of the **environmental education program** that Reactivo carries out with the group.



Social investment

With the purchase of trees for the reforestation project, we invested **25,000 Mexican pesos** in the **"Una Nueva Esperanza"** foundation, which helps pay for treatments for sick children.

Projects with a negative impact

In **2024**, **zero projects** with a negative impact on local communities were developed.

Impact on local communities



Local Community Impact Objectives



Volunteer Program

Organize a **visit** for the entire **Beetmann** community to a **social work institution**, encouraging social **participation**, **integration of the internal community**, and generating a **lasting positive impact**.

Reforestation

Carry out a **reforestation project** with the **Beetmann** community, planting **at least twice as many trees** as in 2024 in the state of **Puebla**. This initiative aims to contribute not only to **social objectives** but also to the **commitment to biodiversity conservation**.

Socio-Environmental Regeneration Project

Implement a **project** to install a **photovoltaic system** in **facilities with energy and social needs**, aligning with our **impact objectives** and involving the **entire Beetmann community**.

Ambiental

3.1 Energy

3.2 Emissions

3.2.1 Avoided Emissions

3.2.2 Carbon footprint

3.3 Waste management

3.3.1 Office Waste

3.3.2 On – Site Waste

3.3.3 Rafiqui

3.4 Environmental Assessment of Suppliers

3.5 Biodiversity

Environmental protection and sustainable development are one of the company's basic pillars. Beetmann has a twofold commitment to the environment: firstly, to measure, report and reduce our negative impact regarding the generation of emissions, consumption of natural resources and loss of biodiversity. And, on the other hand, create projects of positive impact and contribute to the mitigation of global warming.

In 2024, Beetmann created its internal Environmental Policy in which all the principles, protocols and procedures are established to ensure and guarantee not only compliance with the environmental regulations in force but also our own standards and objectives of conservation and environmental care.



Energy

We Supply more than 7,500 MWh of clean energy from solar sources.



MWh

This represents **10%** of the total energy supplied.

In 2024, we installed **14 MW** Of renewable energy

Considering all projects where construction operations began from 2024 onwards.

Energy

Energy

Beetmann's core. We are aware that energy moves the world; however, it is time for a **fair and sustainable energy transition** to ensure the **survival of future generations**. For this reason, we have committed and will continue to commit to **renewable energies**, moving away from dependence on fossil fuels and inefficient, polluting energy sources.

Our Energy Consumption

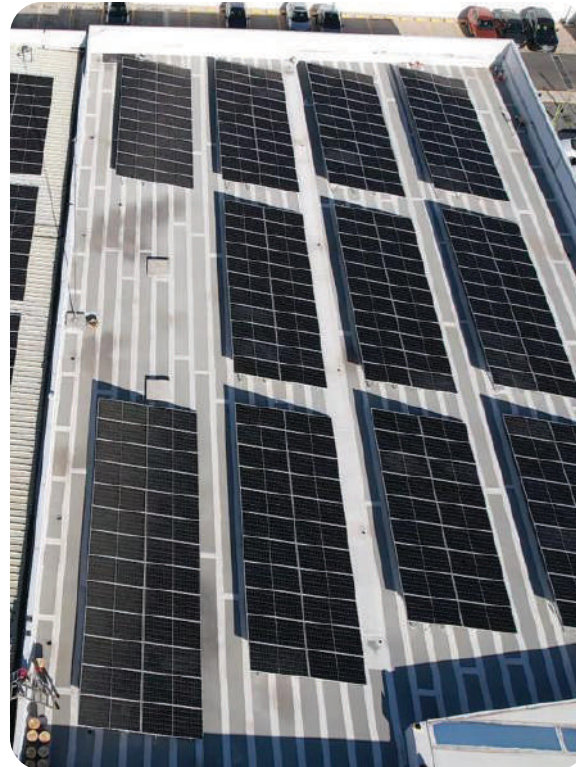
Our electricity consumption within the offices was **29,421.34 kWh** from non-renewable sources. This information is obtained directly from **CFE receipts**, which have a registration number and are associated with the organization's expenses.

Indirect Consumption

The energy intensity ratio is **0.338 kWh/MWh** managed in **2024**, considering **generation and supply projects**.

Energy ratio

The energy intensity ratio is **0.338 kWh consumed/MWh** managed.



Energy Ratio

We aim to **reduce our energy** ratio by at least **10%** compared to **2024 consumption levels**.

Objectives of energy



Renewable energy

Install **35 MW** of renewable energy and that our clean energy supply represents at least **15%** of the total supply.

Energy consumption

Decrease our gross energy consumption by **10%** through energy efficiency and consumption-responsible strategies by 2024.

Emissions

Emissions

Greenhouse Gas Inventory Climate change is one of the greatest global challenges of our time, and monitoring greenhouse gas (GHG) emissions is essential to developing effective strategies to help mitigate its impacts. As part of our commitment to sustainability and the transition to a low-carbon economy, we present our GHG inventory, a key tool for measuring, managing, and reducing our negative environmental impact.

Methodology

This inventory, prepared in accordance with international standards such as the Greenhouse Gas Protocol and the recommendations of the Intergovernmental Panel on Climate Change (IPCC), includes a comprehensive assessment of our direct and indirect emissions, classified into Scopes 1, 2, and 3. This analysis allows us to identify the main sources of emissions throughout our operations and value chain, providing a solid basis for strategic decision-making.

Organizational Boundaries

The boundaries considered for the GHG inventory are based on an operational scope in which all emissions are attributed according to the relationship of control or influence that the organization has over the emission sources, following the guidelines of the Greenhouse Gas Protocol. The Operational Control approach includes emissions from operations where the company has direct control in operational terms, i.e., where it can directly control and implement environmental management policies or processes.



Sources of Information

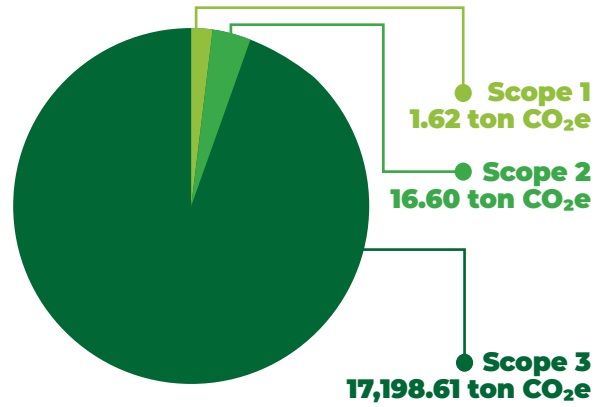
Consumption and operation data collection is done directly (primary source) by obtaining the breakdown of goods and services purchased internally by the purchasing and administration department, and emission factors are taken mainly from secondary sources approved by the protocol³. However, some factors are obtained from primary sources (suppliers and product life cycle analysis)⁴. For the calculation of emissions, the methodology established in the established in the Protocol, the greenhouse gases included (Carbon Dioxide (CO₂), Methane (CH₄), Nitrous Oxide (N₂O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur Hexafluoride (SF₆)) and the Global Warming Potentials (GWP) established by the IPCC to convert them into Carbon Dioxide Equivalent (CO₂e). Through this report, which reports the emissions generated from January 1, 2024 through January 31, 2024, we reaffirm our commitment to transparency and accountability, highlighting our emissions reduction targets, energy efficiency initiatives, and decarbonization strategies. With this approach, we seek not only to fulfill our climate responsibilities, but also to lead positive change toward a sustainable future.

3. UK y Carbon Neutral Now, ECOinvent

4. Canadian Solar, Sustainability report, HP LCA.

Emissions

Carbon footprint



Our total carbon footprint is:
17,198.61 ton CO₂e
 per year, distributed as follows

Scope 1 emissions:

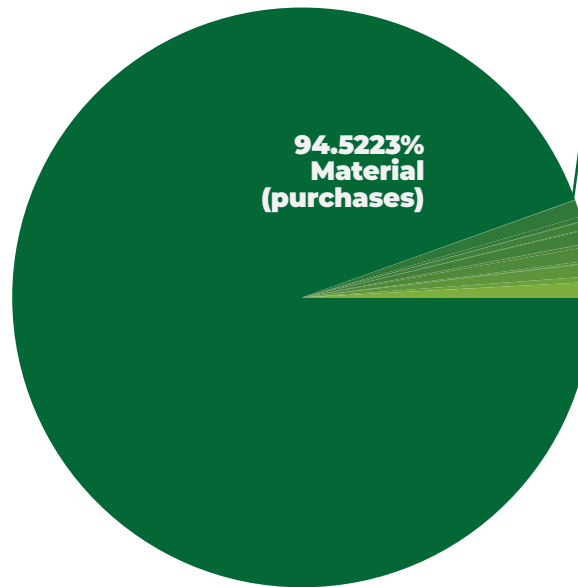
Emissions from direct stationary sources over which the company has control were considered within which fugitive emissions from our air conditioning systems and refrigerators in offices are reported.

Scope 2 emissions.

Emissions from electrical energy consumed at Beetmann's office facilities were considered, which comes from non-renewable sources (general electrical grid in Mexico) and we only consume electrical energy.

To consider the energy used on site and leased houses, emissions are considered within scope 3 for the categories of "Goods and services purchased" and "Goods leased upstream" respectively.

Scope 3 emissions. the following categories were considered



0.9362%	Labor
0.8514%	Leased assets
0.7690%	Flights
0.7471%	Merchandise logistics
0.7190%	Home Office Staff
0.4381%	Capital assets
0.3088%	Home-personal site
0.2636%	Services
0.1654%	Waste on site
0.1167%	Buses
0.0514%	Gasolina
0.0371%	Gasoline
0.0366%	Lodging
0.0210%	Personal food
0.0054%	Office food
0.0036%	Cleaning
0.0028%	EPP
0.0003%	Recycled waste
0.0002%	Composted waste (biogenic)
0.0002%	Water service
0.0002%	Discarded panels
0.0000%	Landfill waste
0.0000%	Package shipments

Emissions

Net Footprint

17,195.04

CO₂e

This is our carbon footprint, considering the emissions offset

Emissions Offsetting

Through our reforestation and socio-environmental regeneration project, we were able to offset **0.02%** of the emissions in our 2024 inventory.

Biogenic CO₂

Biogenic CO₂ emissions amount to **0.04 tons CO₂e**, considering the composting process of all our organic waste.

Emissions Intensity

The emissions intensity ratio is **0.1951 tons CO₂e/MWh managed**, considering generation and supply projects.

(considering generation and supply projects).



Emissions



Emissions Intensity

Reduce our gross emissions intensity by at least **15%**.

Emissions Offsetting

Offset at least **8 tons of CO₂e** through socio-environmental regeneration projects.

Objectives of Carbon footprint



Scope 2

Reduce our emissions intensity in Scope 2 by at least **15%**.

Scope 3

Reduce our emissions intensity in Scope 3 by at least **18%**.



Emissions avoided

12,790

Tons of CO₂e

In 2024, through the installation of distributed generation projects and the supply of energy from clean sources, we avoided the emission of more than **12,790 tons of CO₂e** into the atmosphere.

This calculation considers the emission factor of the National Electric System (2023)⁵, using the most updated data, as well as the emission factor for solar and wind energy generation, to present accurate information.

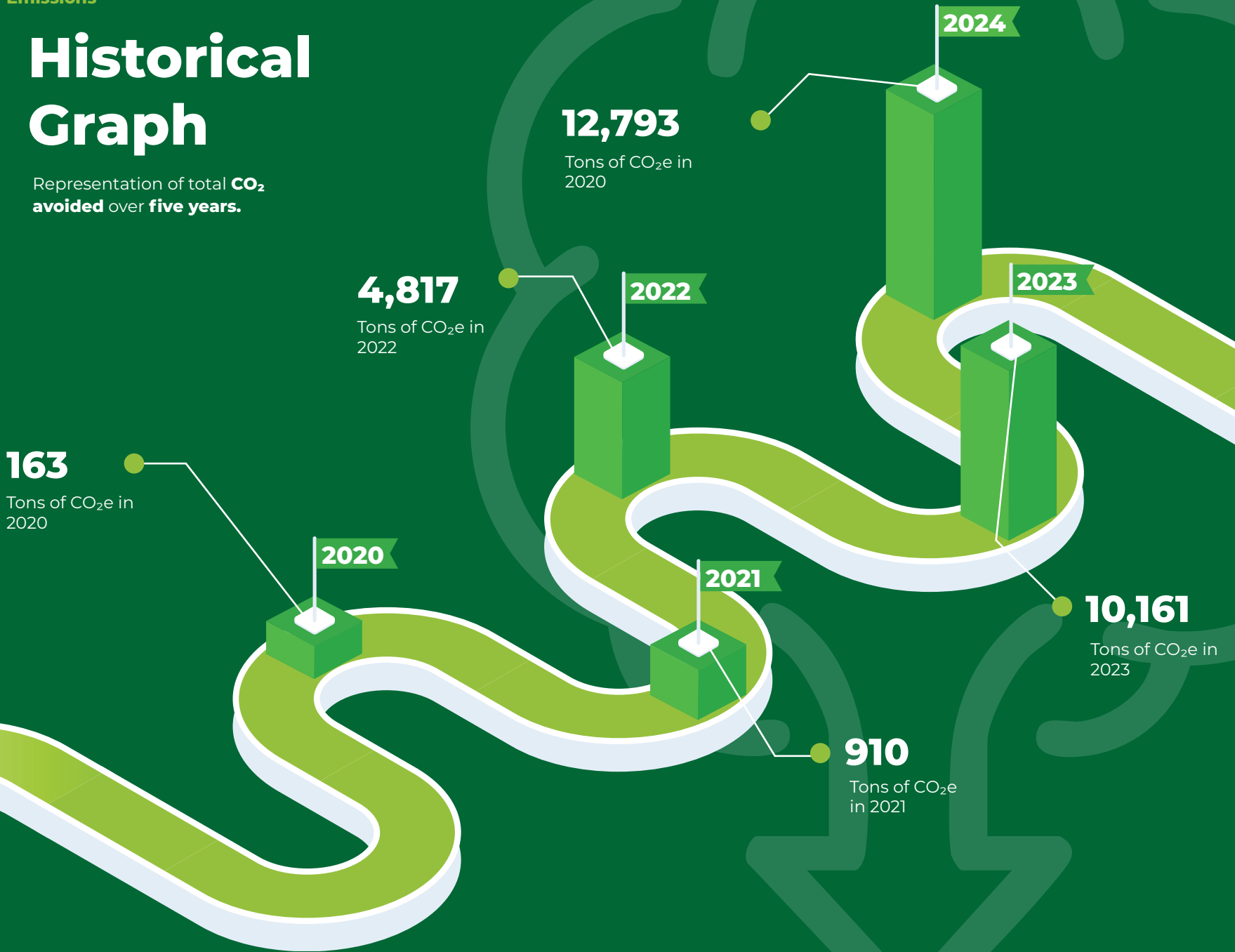
5. Secretaría de Energía (SENER). Aviso por el que se da a conocer el Programa de Fomento a las Energías Renovables y Sostenibles 2023 (FESEN). México: Gobierno de México, 2023. https://www.gob.mx/cms/uploads/attachment/file/896217/aviso_fesen_2023.pdf.

These tons represents **74% of our total carbon footprint.**

Emissions

Historical Graph

Representation of total CO₂ avoided over five years.



Waste Management

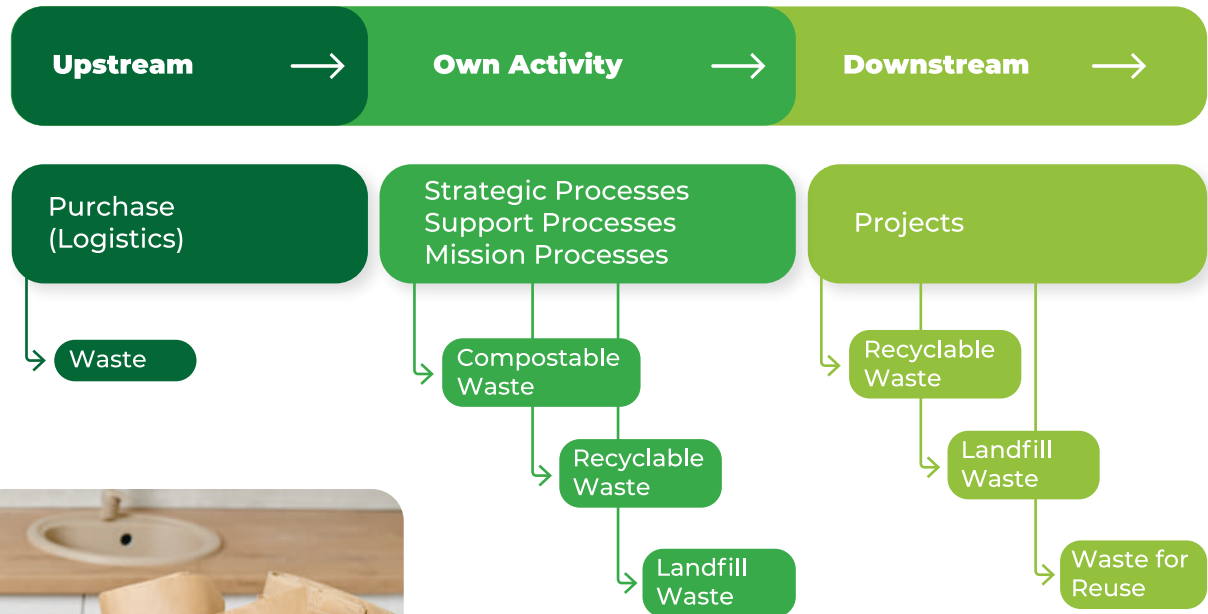
Waste Management

Waste management and treatment are fundamental parts of our **environmental strategy** to ensure the **reuse of waste** and promote the **circular economy**.

Beetmann considers **upstream, downstream, and in-house activities** for resource management to **minimize the environmental impact** throughout the **supply chain**.

All **waste outlets** are shown in the following **diagram** to illustrate their flow within the supply chain.

Flowchart



Waste in the office

Waste in the office

Organic

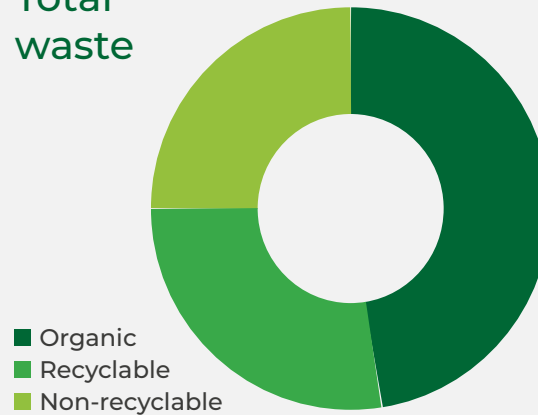
Generation

Within our **facilities**, we generate around **330 kg of organic waste**, with a **local composting system** processing **85% of the waste** since **March 2024**.

CO₂ Mitigation

Through **composting**, we avoid the **emission of 200 kg of CO₂e per year** by preventing waste from going to **landfills without proper treatment**.

Total waste



Inorganic

Recyclable waste Generation

Annually, we generate approximately **209 kg of waste** with **high recycling potential** (paper, cardboard, plastic, glass, small electronics, and aluminum). We ensure that **56% of this waste is recycled**.

Non-Recyclable waste Generation

Annually, we generate **181 kg of non-recyclable inorganic waste**, including **unicel, aluminum foil, plasticized cardboard, playo, and BOPP plastic**, which are **sent to landfill** through the **municipal collection service**.

46% Organic

29% Recyclable

25% Non-recyclable

Waste on site

Waste on site

During the execution of photovoltaic projects, waste is generated with high recycling potential and some with alternative disposal in landfills. Through our Environmental Management System we established policies and protocols to standardize waste management through our suppliers (contractors).

Total Generation

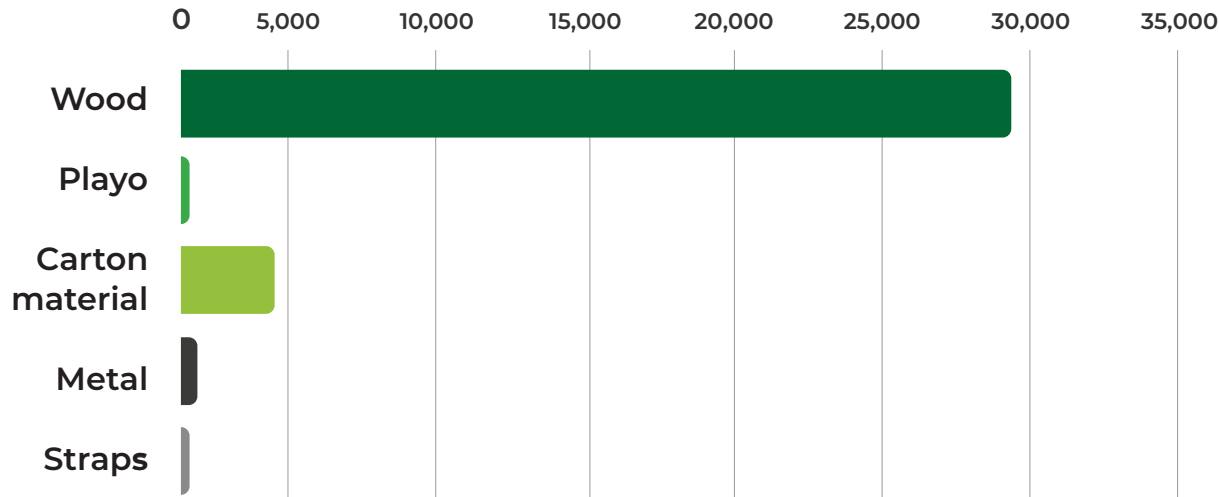
In all projects initiated in 2024, approximately **35 tons of waste** (wood, wood chips, cardboard, metal, straps) were generated.

Controls

By 2024, **75%** of our projects had established waste management controls through our suppliers, ensuring the recycling of inorganic waste.

Recycled waste

Among the projects with controls, **89%** demonstrated evidence of proper waste management on-site, prioritizing recycling. As a result, in 2024, around **27%** of the waste generated on-site was channeled to recycling, while the remaining waste was sent to landfill disposal.



Hazardous waste

Hazardous waste

Hazardous waste (adaptation of loading centers)

During the execution of load center retrofit projects, there is contact with transformers, which are electrical equipment used to modify voltage levels in power transmission and distribution systems. Voltage levels in these systems vary, and the internal components of transformers may be contaminated with polychlorinated biphenyls (PCBs), which are highly toxic and persistent substances.

Due to the risks they pose to human health and the environment, transformers are considered hazardous waste and are subject to strict regulations regarding their handling, transportation, and disposal.

Health and safety and environmental regulations

100% of the projects involving transformer management comply with health, safety, and environmental regulations.

Health, safety, and environmental regulations were strictly followed. All transformer waste was delivered to the Energy Regulatory Commission (*Comisión Reguladora de Energía*) and CFE, as required by regulations. This process is documented in operating reports signed by the corresponding authorities.



Rafiqui

Rafiqui



rafiqui



Beetmann.



Solar Panel Waste

In 2024, Beetmann has joined the first association dedicated to the recovery and recycling of solar panels in Mexico: Rafiqui. In alliance with different actors in the solar sector in Mexico, the first non-profit association has been created to address the end-of-life problem of solar panels. This initiative seeks to manage waste generated both upstream and downstream of the product's end-of-life, avoid landfill disposal, and reintegrate materials into different supply chains, thereby promoting the circular economy. Beetmann is committed to becoming a founding partner of Rafiqui by 2025, aiming to promote and accelerate mechanisms for the circular treatment of this type of waste.

Solar Panels

During 2024, Beetmann generated around 30 solar panels lost prematurely for disposal, 70% of which can be traceably guaranteed for reuse or controlled disposal projects.

Environmental Management System

In 2024, controls were established within the Environmental Management System with suppliers to minimize the risk of early loss of photovoltaic modules due to bad practices in the handling of the equipment at the installation through training given to all our contractors without exception.



Waste management

Objectives of Waste management

Garbage in offices

Reduce office waste sent to landfill by **5%**

Recycling Alliance

Establish a recycling alliance for projects in key cities of operation.

Upcycling

Develop a project for the reuse of solar panels (upcycling).

Composting

Ensure **100%** composting of organic waste generated in offices.



Paper recycling

Recycle 100% of the paper generated in offices.

Collection campaigns

Conduct at least **2** special waste collection campaigns at Beetmann's offices for our collaborators waste.



Environmental Assessment of Suppliers

Environmental Assessment of Suppliers

At Beetmann, we recognize that our supply chain plays a key role in our sustainability strategy. Therefore, we have implemented a supplier environmental assessment process that allows us to identify, manage, and mitigate the risks and impacts associated with our business relationships.

This approach helps ensure that our strategic partners share our commitment to environmental protection and the transition to more sustainable practices. Through this assessment, we encourage the adoption of increasingly higher environmental standards, promoting environmental responsibility throughout the value chain beyond current regulations.

In this section, we present the criteria, tools, and key results of our environmental assessments, highlighting how this process contributes to our sustainability objectives and reinforces our positive impact on the environment.

In 2024, we conducted an environmental assessment of two main suppliers: solar panels and contractors for the installation of photovoltaic projects.

Environmental controls

We established environmental controls for waste management, ensuring compliance with applicable environmental regulations and adherence to our Environmental Management System for **75%** of our contractors.

Environmental Rating

The average environmental rating for our contractors is **7/10**, based on our internal evaluation criteria.

Life Cycle

Our leading PV module supplier exceeded its emission intensity reduction targets in 2023 as well as its direct scope 1 emissions. On the other hand, they reduced by **1 percentage point** the emissions corresponding to the Life Cycle of photovoltaic modules, which are the main product we acquire from the supplier.

Objectives



Environmental Rating

Increase the average environmental rating of our contractors by **10%**.

Recycling Alliance

Create a recycling alliance for projects in the main cities of operation.

Biodiversity

Biodiversity

We are aware that our economic activities impact ecosystems in different parts of the planet, so we are firmly committed to biodiversity conservation. This includes rejecting the development of projects in potential natural protected areas and generating biodiversity conservation projects within our communities.

Reforestation

In July 2024, we carried out a reforestation project with volunteer staff from the organization and planted more than **100 native and endemic trees** in Bicentenario Park, Valsequillo, Puebla.

CO₂e Absorption

The trees will absorb an average of **800 kg of CO₂ after five years of growth**. This is roughly equivalent to the number of trips Beetmann staff make using Uber in a year.

Participation

27% of Beetmann's staff participated voluntarily, accompanied by friends and family.

Satisfaction

Overall satisfaction was very good for **83%**, good for **17%**, and fair/bad for **0%**.

Urban Garden

On Earth Day, the Beetmann team built their own urban garden with a commitment to maintaining and caring for it, encouraging contact with plants, teamwork, patience, and responsibility among Beetmann staff.

Water consumption

Beetmann has an average annual consumption of **94.20 m³** of potable water for use in its office facilities.



Governanza

4.1 Transparency and Accountability

4.2 Legal Compliance

4.3 Anti – Corruption

4.4 Taxation

4.5 Fair competition

At Beetmann, we understand that strong governance is the pillar that underpins the success of any sustainability strategy. Our commitment to transparency, accountability, compliance, and anti-corruption guides every decision we make.

Ensuring that our operations are conducted under the highest ethical and legal standards, we prioritize respecting and promoting human rights, both inside and outside our organization, as an integral part of our social responsibility.

During this period, we have strengthened our governance policies and mechanisms to foster responsible business practices and build trusting relationships with our stakeholders. From the implementation of rigorous internal controls to the promotion of an ethics-based organizational culture, we reaffirmed that good governance is not only a requirement but also a competitive advantage that drives the fulfillment of our sustainability objectives and ensures our positive impact on the social, environmental, and economic environment.



Transparency and accountability

Transparency and accountability

At Beetmann, we recognize that transparency is not only an ethical principle but a cornerstone and core value essential for building trusting relationships with our stakeholders. This commitment extends to shareholders, collaborators, clients, suppliers, and the broader community, ensuring that our actions and decisions are made with clarity and accessibility within the applicable legal and strategic framework, while also safeguarding personal and confidential data and information.

Our **Transparency Policy** strengthens corporate integrity by ensuring the provision of accurate, relevant, and timely information, enabling our stakeholders to make informed assessments of our performance and contributions to sustainability. This practice not only demonstrates our commitment to accountability but also safeguards the company's long-term interests, fostering an environment of trust, collaboration, and shared growth.

Transparent communication is crucial for ensuring the continuous improvement of all our processes and for setting ambitious yet achievable goals that drive sustainability at Beetmann. Through its **Sustainability Report**, Beetmann reaffirms its commitment to providing truthful, up-to-date, objective, and accurate information, reflecting both performance on material issues and progress made during the reporting period.

Financial Reports

Financial reports are prepared monthly by the Finance and Planning Committee, which consists of **three executives and two partners** representing the shareholders. Annually, the audit is presented by the independent auditor, in this case, Deloitte, to the general shareholders' meeting.



Legal compliance

Legal compliance

At Beetmann, **compliance with regulatory obligations** is a top priority. We conduct a thorough analysis of the various regulations and laws applicable to our operations, identifying the obligations that must be met. To ensure compliance, we maintain a regulatory agenda that enables us to effectively monitor and manage our legal responsibilities.

In 2024, we fully complied with 100% of the regulatory obligations imposed by authorities such as the Energy Regulatory Commission (CRE), the National Energy Control Center (CENACE), the Ministry of Energy (SENER), among others. Below is a summary of some of the obligations met by Beetmann during this period.



Energy saving

Approval and publication of **messages promoting the efficient use of electricity** by the CONUEE (National Commission for the Efficient Use of Energy).

CRE

Annual Fee Payment to the Energy Regulatory Commission.

New Contracts

Notification of the new Electricity Coverage contracts to the Energy Regulatory Commission.

Anticorruption

Anticorruption

At Beermann, business ethics, transparency, and integrity are fundamental values that guide our operations and decision-making. We recognize that corruption, in all its forms, poses a direct threat to sustainable development, fairness, and the trust our stakeholders place in us.

In 2024, we have implemented a comprehensive and rigorous Anti-Corruption Policy that strengthens our commitment to preventing, identifying, and eradicating any corrupt practices, including bribery, fraud, and nepotism. Through this policy, we aim to foster an organizational culture rooted in integrity and accountability, promoting a fair and competitive business environment across all of our operations.

In this section, we outline the key actions taken in 2024 regarding anti-corruption, reaffirming our commitment to upholding the highest standards of ethics and legality.

Evaluation Matrix

Beermann employs a **corruption risk assessment matrix** for all organizational operations, which classifies risks based on their probability and potential impact. This approach allows us to prioritize the most significant risks and implement operational and administrative measures and controls to mitigate them.

Conflict of Interest Policy

Beermann has a comprehensive **Conflict of Interest policy** that outlines the principles for conducting business within the company, as well as the procedure for addressing any conflict of interest. In the event of a conflict, a justification approved by the Board of Directors must be submitted before accepting any acquisition, contract, or service provision involving the conflicting party.

Charitable organizations

All donations to charities and sponsorships undergo prior **evaluation** by the ESG department and senior management. They assess the socio-environmental impact of each initiative and approve the budget only if the project aligns with Beermann's commitments to the Sustainable Development Goals (SDGs). Projects that do not directly align with these commitments will be rejected.

To ensure the **traceability of donations**, payments will be made exclusively to bank accounts registered in the name of the beneficiary organization. Additionally, the beneficiary organization must issue the corresponding invoice in a timely manner, adhering to the applicable legal and administrative requirements.

Anticorrupción

Internal Anti-Corruption Policy

Beetmann created its **Internal Anti-Corruption Policy** applicable to any transaction carried out within or in connection with any operation of the company.

Anti-Corruption Matters

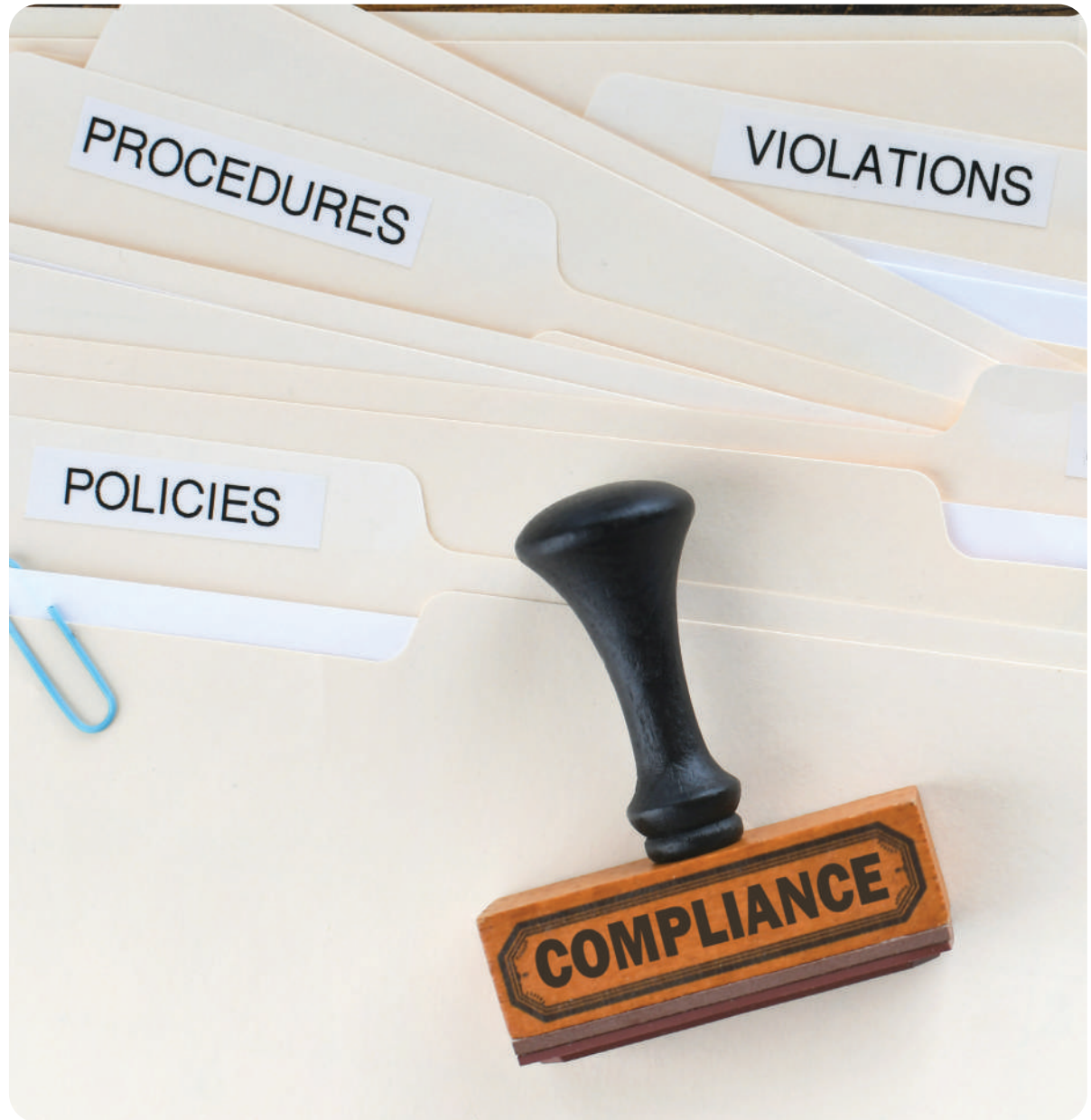
In 2024, Beetmann provided **0 man-hours of anti-corruption** training.

Internal corruption

In 2024, a case of internal corruption involving a breach of trust was reported.

Corruption cases

All reported cases of corruption were resolved by removing the individuals involved from their positions, with none of the cases resulting in public legal proceedings.



Taxation

Taxation

At Beetmann, compliance with regulatory obligations is given the highest priority. For this reason, we conduct a detailed analysis of the various regulations and laws applicable to our operations, identifying those obligations that we must comply with. To ensure this compliance, we have a regulatory agenda that allows us to monitor and effectively manage our legal responsibilities. During 2024, we were 100% compliant with the regulatory obligations imposed by authorities such as the Energy Regulatory Commission (CRE), the National Energy Control Center (CENACE), the Ministry of Energy (SENER), among others. Below is a summary of some of Beetmann's compliance obligations during this period

Compliance Assessment

Annual external audits are conducted to verify full compliance with tax obligations. In addition, continuous monitoring is carried out to identify opportunities for improvement in tax processes.

Tax approach

Beetmann has not yet established a formalized tax strategy; however, the company maintains a strong commitment to full **compliance with Mexican tax regulations**. All transactions are required to be invoiced and reviewed by the accounting department to ensure tax compliance and support the accuracy of financial information for monthly and annual tax filings.

Tax risks

Beetmann manages tax risks primarily associated with legislative changes or record-keeping errors through regular **internal reviews and annual external audits**. The accounting department oversees these risks, ensures continuous monitoring of tax regulations, and implements measures to mitigate potential non-compliance.

Fiscal governance

The **General Manager** is responsible for overseeing **compliance with Beetmann's tax obligations**, working in close coordination with the accounting team. This operational framework includes procedures in which the accounting department reviews and supports each transaction with the appropriate tax documentation.

Communication

Beetmann provides a **confidential channel** for collaborators and third parties to report concerns related to tax compliance or business ethics. This mechanism ensures that each case is thoroughly investigated and that corrective actions are implemented when necessary.

Verification

Beetmann ensures the accuracy of its tax information through the accounting department, which reviews tax returns, accounting records, and relevant transactions to verify **compliance with all tax obligations**.

Stakeholders

Beetmann adopts a transparent and proactive approach to tax management, maintaining **open communication with stakeholders**. The company strictly complies with local regulations and collaborates transparently with tax authorities. While it does not engage in tax policy advocacy, Beetmann supports a fair and equitable tax environment. Concerns are managed through regular reviews, meetings, and confidential reporting channels, fostering continuous improvement in its tax management practices.

Fair competition

Fair competition

At Beetmann, we uphold the principles of free competition as an essential basis for fostering innovation, efficiency and sustainable development in the markets in which we operate. Our commitment to business ethics leads us to categorically reject any practice of unfair competition, such as abuse of market power, collusive agreements or any action that violates fairness and transparency in commercial relations.

We adhere to the highest legal and ethical standards to guarantee, through our Fair Competition Policy, a fair business environment, respecting applicable regulations and promoting trusting relationships with our customers, suppliers and partners. In this section, we present the actions and guidelines implemented by Beetmann to encourage practices that promote free competition, such as fair prices, superior quality, diverse options, thus reinforcing our commitment to an open and fair market.



CANACINTRA
MEXICO

Associate member

In 2024 Beetmann became an **associate member of the National Chamber of the Transformation Industry (CANACINTRA)** with the objective of promoting fair competition practices, cross-sector alliances and a just and sustainable energy transition.

Energy Cluster

Beetmann joined the **Puebla Energy Cluster** to promote the growth of renewable energies in the state of Puebla as well as energy regulation in the region.

Legal Actions

As of the date of this report, there are **no pending or concluded legal actions regarding unfair competition and/or violations of the Federal Economic Competition Law.**

This is because Beetmann fully complies with the law, ensuring that its operations do not undermine free competition or engage in monopolistic practices.

It is worth mentioning that on September 25 of the current year, a meeting was held with the Federal Economic Competition Commission, during which, as a result of a consultation, the aforementioned compliance was confirmed.



Governance objectives



Anti-Corruption Training

Provide training to all personnel on corruption issues and corruption prevention.

Policy Disclosure

Annual internal disclosure of all Beetmann internal policies and processes to all Beetmann collaborators.

Corruption cases

Achieve the total elimination of all cases of corruption.

Affiliations

To be part of the AME (Mexican Energy Association) in order to accelerate the energy transition hand in hand with reference and decision-making bodies.

Regulatory non-compliance

Generate zero regulatory non-compliance by 2025.

Reporting

Publish a Sustainability Report 2025 under the principles of transparency and accountability and taking 2024 as the base year.

Acknowledgments



At Beetmann, we firmly believe that sustainability is not a destination, but a path that we travel together. We would like to express our deepest gratitude to all the people and organizations that have been a fundamental part of this journey. To our customers, whose trust and preference drive our sustainable solutions. To our partners and strategic allies, whose collaboration and shared vision allow us to innovate and move towards a fairer and more circular economy. To the communities where we operate, for their openness and active participation in our socio-environmental regeneration projects. We also extend special recognition to our collaborators, whose commitment,

talent and dedication make it possible for our sustainability strategy to come to life. Their passion and daily efforts strengthen Beetmann's purpose of contributing to a more sustainable future for all. We reaffirm our commitment to continue developing energy solutions that not only benefit our customers, but also the planet and society as a whole. Sustainability is at the core of our business vision, and we will continue to work ethically, innovatively and responsibly to be agents of positive change. Thanks to everyone who walks with us toward a more sustainable future.



Beetmann.

All rights reserved



www.beetmann.com