



SUSTAINABLE REVENUES: SUSTAINABILITY ACTIONS 2025

Sustainable Revenues 2025

The transition to a sustainable economy requires solutions that promote decarbonization and the responsible use of resources without placing further strain on ecosystems. Sustainable revenue is a metric suitable for comparing company output across industries and enhances market transparency. Companies demonstrating an increasing trend in sustainable revenues are better positioned to compete in a resource-constrained world and gain a competitive advantage.

EU Taxonomy: Relevant Economic Activities

The European Union Taxonomy is a classification system that establishes technical criteria to determine whether an economic activity substantially contributes to one or more of the EU's six environmental objectives. Activities must also comply with the "Do No Significant Harm" (DNSH) principle and meet minimum social safeguards.

Environmental Objectives of the Taxonomy:

- Climate change mitigation
- Climate change adaptation
- Sustainable use and protection of water and marine resources
- Transition to a circular economy
- Pollution prevention and control
- Protection and restoration of biodiversity and ecosystems

Applicable Activities for the Infrastructure Division:

Based on an analysis of Delegated Regulation (EU) 2021/2139, the following activities are potentially alignable for Grupo México:

Economic Activity (EU Taxonomy)	Activity number	NACE Code	Contribution to Environmental Objectives	Application in Grupo México
Electricity generation using solar photovoltaic technology	4.1	D35.11	Climate change mitigation	Solar projects for internal consumption and grid interconnection
Electricity generation from wind power	4.3	D35.11	Climate change mitigation	Wind infrastructure to supply industrial processes.
Transmission and distribution of electricity	4.9	D35.12	Climate change mitigation	Electric power distribution

Methodology and Safeguards

Classification Methodology:

- Definition of criteria (EU Taxonomy, end use, low carbon footprint).
- Data sources: internal ERP, billing, key customers.

Sustainability Safeguards:

- Environmental impact assessments (EIA), use of renewable energy, life cycle assessments.
- Compliance with DNSH (Do No Significant Harm) criteria.
- Social policies: community consultation, human rights.

Responsibilities and Verification:

- Internal review by the ESG team.
- External review or audit of information.

Sustainable Revenue Evolution – Infrastructure Division (Grupo México)

Year	Total Revenues (USD)	Sustainable Revenues (USD)	% Sustainable Revenues
2022	\$13,870,314,000	\$18,568,494	0.13%
2023	\$14,366,895,000	\$21,373,866	0.15%
2024	\$16,169,447,000	\$52,633,534	0.33%
2025	\$18,176,712,000	\$62,981,542	0.35%

The reported sustainable revenues reflect a growing commitment by Grupo México – Infrastructure Division to align its operations with economic activities that contribute to climate and resilience goals, following the EU Taxonomy.