



GRESB Infrastructure Asset Benchmark Report

2024

AEI Hidrocarburos

AEI Hidrocarburos



2024 GRESB Infrastructure Asset Benchmark Report

AEI Hidrocarburos | AEI Hidrocarburos

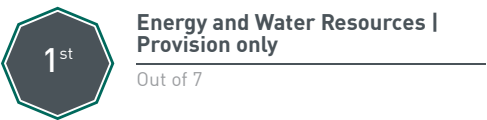
GRESB Rating



Participation & Score



Peer Comparison

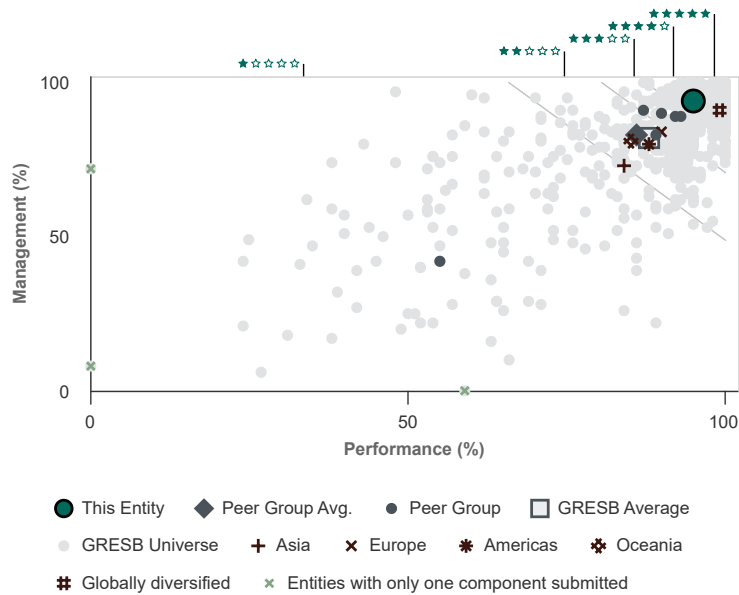


Nature of Ownership: Private (non-listed) entity	Sector: Energy and Water Resources: Other	Location: Mexico
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Rankings

162nd GRESB Score Out of 694	N/A GRESB Score within Energy and Water Resources: Other / Americas / Private	N/A GRESB Score within Energy and Water Resources: Other
154th Management Score Out of 696	N/A GRESB Score within Energy and Water Resources: Other / Americas	N/A Management Score within Energy and Water Resources: Other
187th Performance Score Out of 695	128th GRESB Score within Private Out of 545	N/A Performance Score within Energy and Water Resources: Other

GRESB Model



GRESB Score

GRESB Average 86

Peer Average 84



Management Score

GRESB Average 33

Benchmark Average 29



Performance Score

GRESB Average 53

Benchmark Average 51

ESG Breakdown



Environmental

GRESB Average 44

Peer Group Average 43



Social

GRESB Average 21

Peer Group Average 21

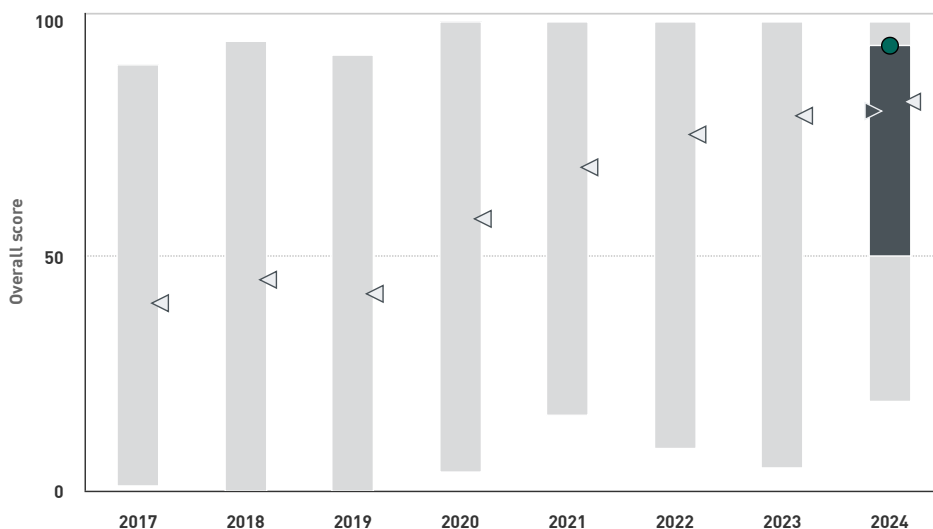


Governance

GRESB Average 21

Peer Group Average 20

Trend



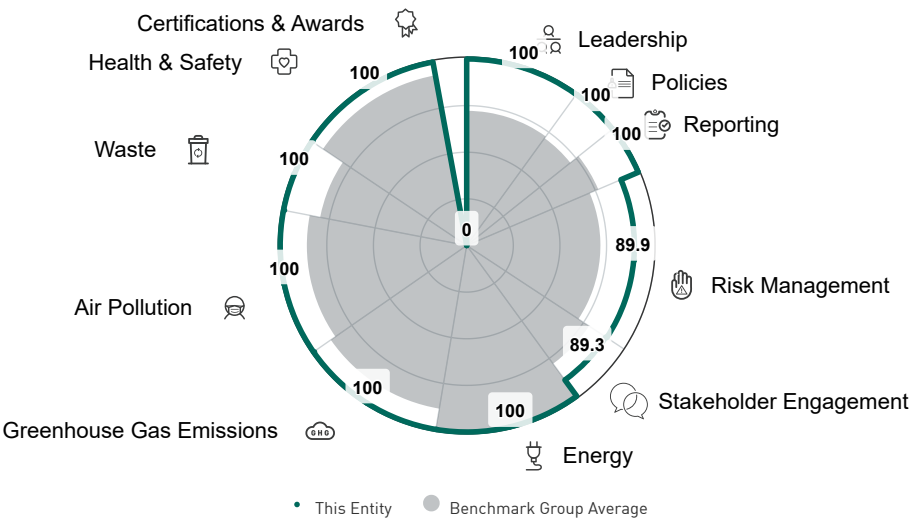
2024 Rating change

★★★★★ 0

Peer group allocation

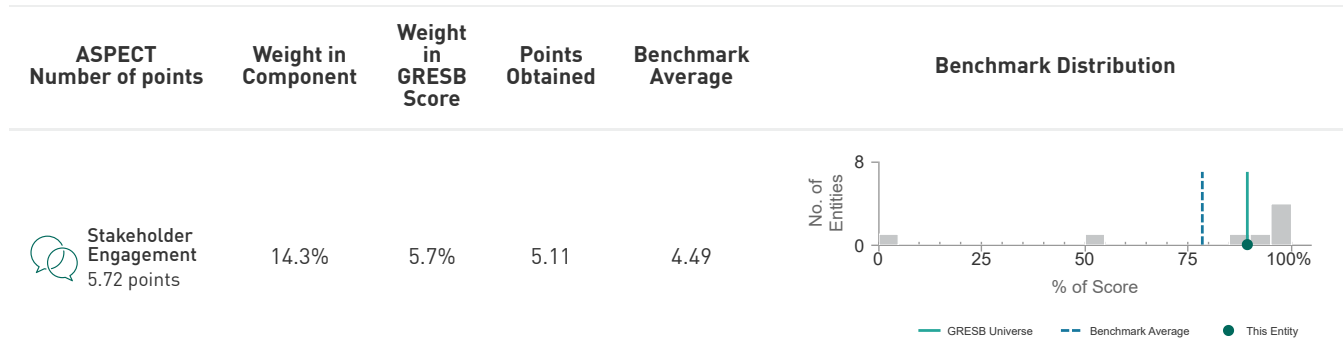
Each asset participant is assigned to a peer group, based on the entity's business activities and geographical location. To ensure participant anonymity, GRESB will only create a peer group if there is a minimum of six participants allocated to the peer group, the participant and five other peers. Peer group assignments do not affect an asset's score, but determine how GRESB puts an Assessment participant's results into context.

Aspect, Strengths & Opportunities



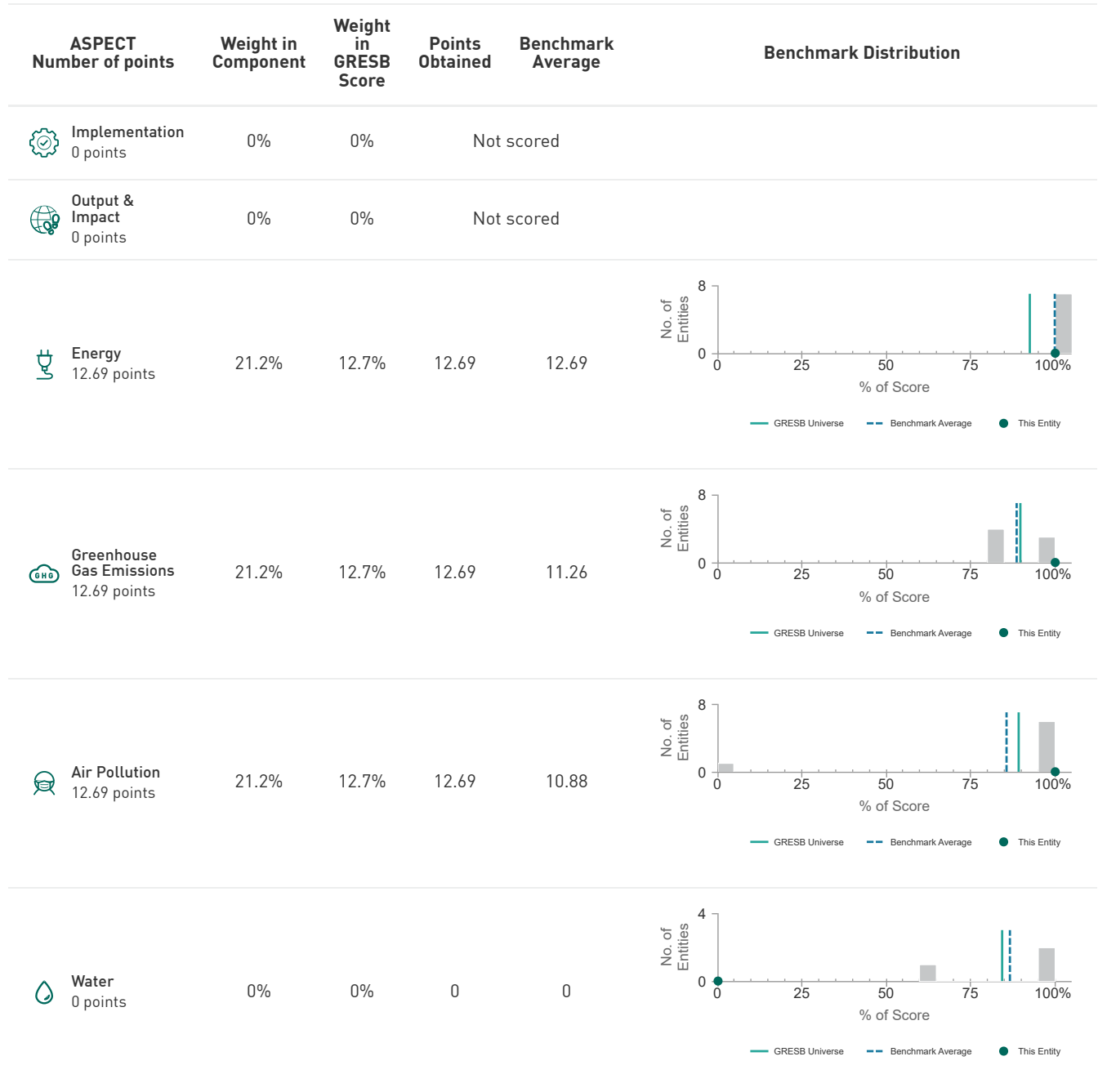
MANAGEMENT COMPONENT
Energy and Water Resources | Provision only (8 entities)


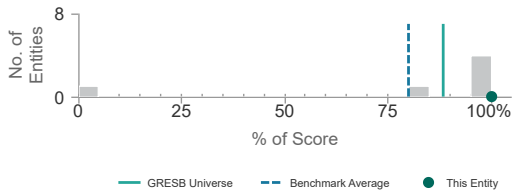

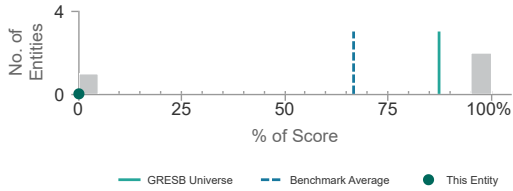

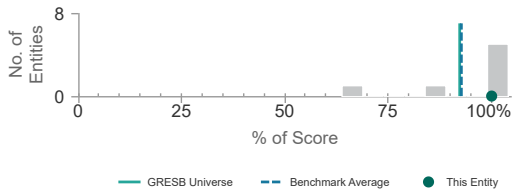

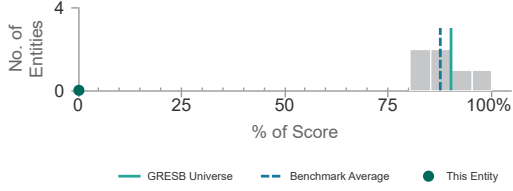

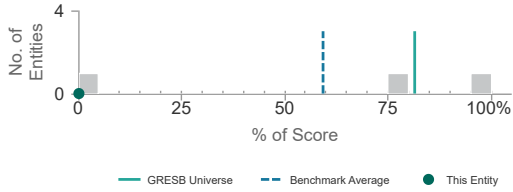

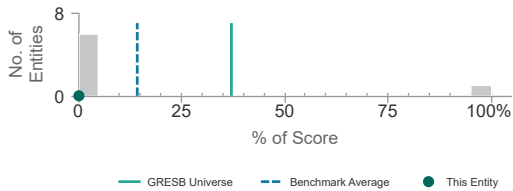
ASPECT	Number of points	Weight in Component	Weight in GRESB Score	Points Obtained	Benchmark Average	Benchmark Distribution
Leadership	10 points	25%	10%	10	7.22	
Policies	4.32 points	10.8%	4.3%	4.32	3.07	
Reporting	4.28 points	10.7%	4.3%	4.28	3.28	
Risk Management	15.68 points	39.2%	15.7%	14.09	11.24	



PERFORMANCE COMPONENT

Energy and Water Resources | Provision only (7 entities)



ASPECT		Weight in Component	Weight in GRESB Score	Points Obtained	Benchmark Average	Benchmark Distribution
Number of points						
	Waste 6.35 points	10.6%	6.4%	6.35	5.08	
	Biodiversity & Habitat 0 points	0%	0%	0	0	
	Health & Safety 12.69 points	21.2%	12.7%	12.69	11.78	
	Employees 0 points	0%	0%	0	0	
	Customers 0 points	0%	0%	0	0	
	Certifications & Awards 2.88 points	4.8%	2.9%	0	0.41	

Entity & Peer Group Characteristics

	This Entity	Peer Group (7 entities)
Primary Geography:	Mexico	
Sector:	Energy and Water Resources: Other	Energy and Water Resources
Legal Status:	Private (non-listed) entity	
Average GAV:		\$655 Million
Total GAV:	\$67.4 Million	
Reporting Period:	Calendar year	

Business Activities

Asset Description

⌘ AEI Hidrocarburos holds 8% of working interest in the contract for development and extraction (CNH-R01-L02-A2/2015) in Hokchi Field located in the coast of Tabasco, Mexico. The field is currently producing 22,000 barrels per day with 8 producing wells and 7 injection wells. Furthermore, the onshore facilities consist of a processing plant to which 100% of the production is delivered."

Facilities

Energy and Water Resources: Other	weight: 50%
Hokchi Offshore Facilities 8 producing wells and 7 water injection wells	
Energy and Water Resources: Other	weight: 50%
'Hokchi Onshore Facilities Hydrocarbon processing plant with a capacity of 38,800 barrels per day. Electric energy generation plant for 33 megawatts. Oil stabilizing plant for 85,000 barrels. Water injection plant for 40,700 barrels per day. Water injection plant for salt water with a capacity of 35,000 barrels per day.	

Validation

GRESB Validation	
Automatic	Automatic validation is integrated into the portal as participants fill out their Assessments, and consists of errors and warnings displayed in the portal to ensure that Assessment submissions are complete and accurate.
Manual	Manual validation takes place after submission, and consists of document and text review to check that the answers provided in Assessment are supported by sufficient evidence. The manual validation process reviews the content of all Assessment submissions for accuracy and consistency.

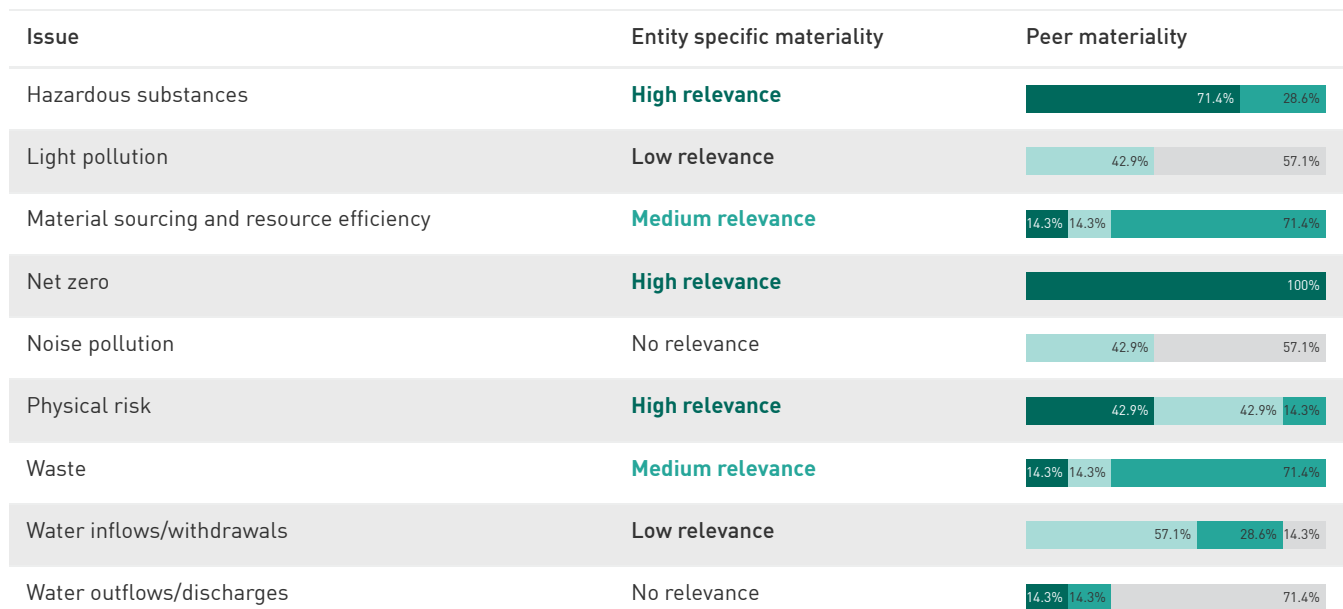
Evidence Manual Validation						
LE3	LE6	P01	P02	P03	RM1 Accreditation	
RM1 Alignment	RM2.1	RM2.2	RM2.3	RM4.1	RM4.2	
RM4.3	RM4.4	RM4.5	RM4.6	CA1		
RP1	Integrated Report	Sustainability Report	Annual Report	Corporate Website	Reporting to Investors	Other Disclosure

= Accepted = Partially Accepted = Not Accepted/Duplicate = No response

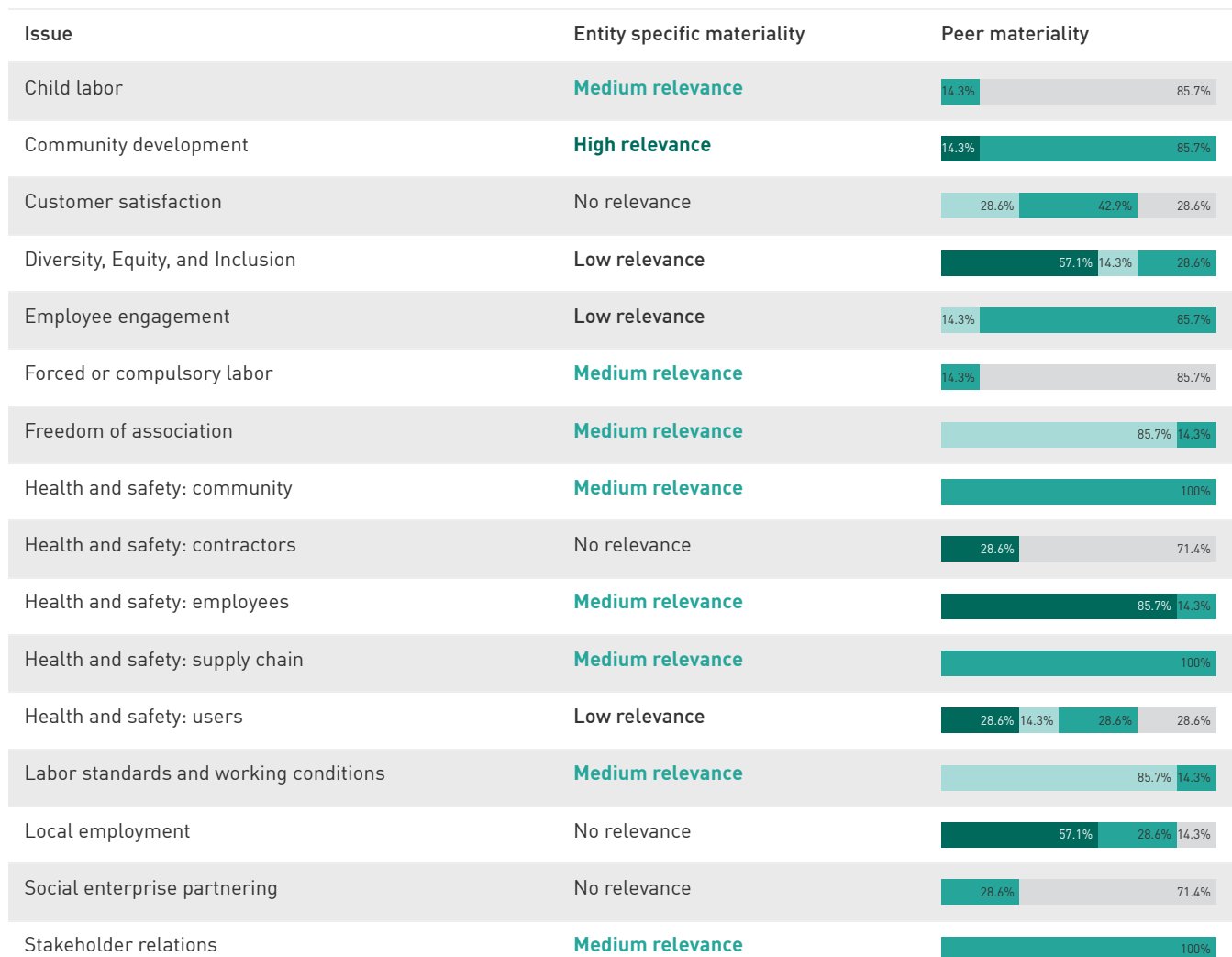
Manual Validation Decisions - Excluding Accepted Answers		
Evidence		
Indicator	Decision	Reason(s):
RM1	Not Accepted	Cannot confirm external certification was active for the reporting year
RM4.4	Partially Accepted	Does not meet the language requirement
RM4.6	Partially Accepted	Does not list/state the outcomes from the Climate-related Opportunities Impact Assessment
Other Answers		
Indicator	Decision	Other answer provided:
RM4.3	Not Accepted	Increase in meteors.

Materiality

Environmental			<div></div> High relevance	<div></div> Medium relevance	<div></div> Low relevance	<div></div> No relevance
Issue	Entity specific materiality	Peer materiality				
Air pollution	High relevance	<div><div></div>85.7%<div></div>14.3%</div>				
Biodiversity and habitat	No relevance	<div><div></div>42.9%<div></div>57.1%</div>				
Contaminated land	No relevance	<div><div></div>28.6%<div></div>71.4%</div>				
Energy	High relevance	<div><div></div>42.9%<div></div>57.1%</div>				
Greenhouse gas emissions	High relevance	<div><div></div>100%</div>				



Social







Governance




Issue	Entity specific materiality	Peer materiality
Audit committee structure/independence	No relevance	<div><div>57.1%</div><div>42.9%</div></div>
Board composition	No relevance	<div><div>57.1%</div><div>42.9%</div></div>
Board ESG oversight	Medium relevance	<div><div>100%</div></div>
Bribery and corruption	High relevance	<div><div>14.3%</div><div>85.7%</div></div>
Compensation committee structure/independence	No relevance	<div><div>57.1%</div><div>42.9%</div></div>
Conflicts of interest	Medium relevance	<div><div>100%</div></div>
Cybersecurity	Medium relevance	<div><div>100%</div></div>
Data protection and privacy	Low relevance	<div><div>85.7%</div><div>14.3%</div></div>
Delegating authority	Medium relevance	<div><div>100%</div></div>
Executive compensation	No relevance	<div><div>85.7%</div><div>14.3%</div></div>
Fraud	Medium relevance	<div><div>100%</div></div>
Independence of board chair	No relevance	<div><div>57.1%</div><div>42.9%</div></div>
Lobbying activities	Low relevance	<div><div>14.3%</div><div>85.7%</div></div>
Political contributions	Low relevance	<div><div>14.3%</div><div>85.7%</div></div>
Shareholder rights	Medium relevance	<div><div>100%</div></div>
Whistleblower protection	Low relevance	<div><div>14.3%</div><div>85.7%</div></div>

Management

Score Summary

	Aspect indicator	Score Max	Score Entity (p)	Score Benchmark (p)
	Leadership	10.00p 25%	10	7.22
LE1	Entity materiality assessment	1.44	1.44	1.44
LE2	ESG leadership commitments	Not scored		
LE3	ESG objectives	2.84	2.84	1.67
LE4	Individual responsible for ESG	1.44	1.44	1.17
LE5	ESG senior decision maker	1.44	1.44	1.26
LE6	Personnel ESG performance targets	2.84	2.84	1.69
	Policies	4.32p 10.8%	4.32	3.07
P01	Policies on environmental issues	1.44	1.44	1.05
P02	Policies on social issues	1.44	1.44	0.99
P03	Policies on governance issues	1.44	1.44	1.03
	Reporting	4.28p 10.7%	4.28	3.28
RP1	ESG reporting	2.84	2.84	2.07
RP2.1	ESG incident monitoring	1.44	1.44	1.21
RP2.2	Involvement in ESG-related misconduct, penalties, incidents (The response to this indicator will be reviewed as part of sector leader requirements)	Not scored		
	Risk Management	15.68p 39.2%	14.09	11.24
RM1	Management systems	2.49	1.4	1.25
RM2.1	Environmental risk assessment	2.49	2.49	1.89
RM2.2	Social risk assessment	2.49	2.49	1.76
RM2.3	Governance risk assessment	2.49	2.49	1.64
RM3	Resilience of strategy to climate-related risks	0.5	0.5	0.44
RM4.1	Transition risk identification	0.5	0.5	0.41
RM4.2	Transition risk impact assessment	0.5	0.5	0.41

	Aspect indicator	Score Max	Score Entity (p)	Score Benchmark (p)
RM4.3	Physical risk identification	0.5	0.5	0.44
RM4.4	Physical risk impact assessment	0.5	0.25	0.41
RM4.5	Climate-related Opportunities Identification	0.5	0.5	0.41
RM4.6	Climate-related Opportunities Impact Assessment	0.5	0.25	0.38
RM5.1	Monitoring of environmental performance	0.74	0.74	0.69
RM5.2	Monitoring of social performance	0.74	0.74	0.57
RM5.3	Monitoring of governance performance	0.74	0.74	0.57
	Stakeholder Engagement	5.72p 14.3%	5.11	4.49
SE1	Stakeholder engagement program	2.84	2.23	2.29
SE2	Supply chain engagement program	1.44	1.44	1.15
SE3.1	Stakeholder grievance process	1.44	1.44	1.05
SE3.2	Stakeholder grievance monitoring		Not scored	

Leadership

LE1 Points: 1.44/1.44

Entity materiality assessment

Percentage of Benchmark Group

☒ Yes

100%  ^

Elements covered in the materiality assessment report (multiple answers possible)

☒ Identification of the material ESG issues from the entity's operations

100% 


☒ Engagement with relevant stakeholders to identify which issues are material

100% 

☐ No

0% 

Provide additional context for the answer provided (not validated, for reporting purposes only)

 In December 2023, AEI Hidrocarburos, conducted an impact materiality analysis for its Hokchi asset using the GRI 3 2021 methodology. This methodology, part of the Global Reporting Initiative (GRI) standards, involves identifying and prioritizing the most significant economic, environmental, and social impacts for the organization and its stakeholders. This analysis incorporated recognized standards such as SASB, S&P, GRESB, and PRI, identifying nine relevant topics: Health and Social Safety, Asset Integrity and Critical Incident Risk Management, Operational Efficiency, Business Ethics and Transparency, Energy Management, Climate Change, Water Management, Anti-Corruption and Labor Conditions and Worker Development.

LE2 Not Scored

ESG leadership commitments

Percentage of Benchmark Group

☒ Yes

75%  ^

☒ General ESG commitments (multiple answers possible)

75%  ^

☒ Commitments that are publicly evidenced and oblige the organization to take action (multiple answers possible).

38%  ^

☐ UN Global Compact

25% 

☒ Other

12% 

1. Principles for Responsible Investment (UNPRI), 2. Mexican Green Finance Advisory Council (CCFV in spanish) - Created by the Mexican stock exchange to promote the adoption of sustainable Finance practices in the Mexican Financial Market.


☐ Commitments that are publicly evidenced and do not oblige the organization to take action (multiple answers possible).


62% 

Applicable evidence

Evidence provided

 <https://aindaei.com/wp-content/uploads/2022/10/2021-Assessment-Report-for-Ainda-Energia-Infraestructura-1-1.pdf>

☒ Formal environmental issue-specific commitments (multiple answers possible) 25%  ^


☒ Commitments that are publicly evidenced and oblige the organization to take action (multiple answers possible). 25%  ^

☐ Business for nature 0% 

☐ Climate League 2030 0% 


☐ EV100 0% 

☐ Powering Past Coal Alliance (PPCA) 0% 


☐ RE 100 0% 


☐ Science Based Targets Initiative 0% 


☐ UN Global Compact Our Only Future 0% 

☒ Other 25% 

The Net Zero Asset Manager Initiative

☒ Commitments that are publicly evidenced and do not oblige the organization to take action (multiple answers possible). 25%  ^


☒ Task force on Climate-related Financial Disclosures 12% 


☐ Other 12% 


Applicable evidence

Evidence provided


 <https://aindaei.com/wp-content/uploads/2023/06/POLITICA-NET-ZERO-AINDA.pdf>

☒ Formal social issue-specific commitments (multiple answers possible) 25%  ^

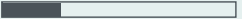
☐ Commitments that are publicly evidenced and oblige the organization to take action (multiple answers possible). 0% 

☒ Commitments that are publicly evidenced and do not oblige the organization to take action (multiple answers possible). 25%  ^

☐ The Responsible Labor Initiative (RLI) 0% 

☐ World Business Council for Sustainable Development's Call to Action 0% 

☐ 30% Club 0% 

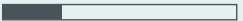
☒ Other 25% 

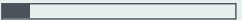
Mexican Standard NMX R 025 SCFI 2015 In Labor Equality and Non-Discrimination

Applicable evidence

Evidence provided

<https://aindaei.com/wp-content/uploads/2023/02/Politica-de-Diversidad-Equidad-e-Inclusion-v.f.pdf>

☒ Formal governance issue-specific commitments (multiple answers possible) 25%  ^

☒ Commitments that are publicly evidenced and oblige the organization to take action (multiple answers possible). 12% 


List commitment(s): ALAS20


☐ Commitments that are publicly evidenced and do not oblige the organization to take action (multiple answers possible). 12% 

Applicable evidence

Evidence provided

<https://aindaei.com/wp-content/uploads/2023/01/Estudio-Inversion-Responsable-2022.pdf>

☒ Net Zero Commitments (multiple answers possible) 12%  ^

☒ Net Zero Asset Managers initiative: Net Zero Asset Managers Commitment 12% 

☐ PAII Net Zero Asset Owner Commitment 0% 

☐ Science Based Targets initiative: Net Zero Standard commitment 0% 

☐ The Climate Pledge 0% 

☐ Transform to Net Zero 0% 

☐ WorldGBC Net Zero Carbon Buildings Commitment 0% 

☐ UN-convened Net-Zero Asset Owner Alliance 0% 

☐ UNFCCC Climate Neutral Now Pledge 0% 

☐ Other 0% 

Applicable evidence


Evidence provided

 <https://aindaei.com/wp-content/uploads/2023/06/POLITICA-NET-ZERO-AINDA.pdf>

☐ No



Additional context

 The organization is publicly committed to sustainability and social responsibility by adhering to ESG (Environmental, Social, and Governance) initiatives. This commitment includes the adoption of the Principles for Responsible Investment to integrate ESG criteria into investment decisions, and active participation in the Mexican Green Finance Advisory Council, which promotes sustainable financial practices. They also join the Zero Net Asset Manager Initiative, striving to achieve zero net greenhouse gas emissions in their operations. In addition, they adopt the recommendations of the Task Force on Climate-Related Financial Reporting to improve transparency in the disclosure of climate information. Finally, Committed to equality, they integrate the guidelines of the Mexican Standard NMX R 025 SCFI 2015 on Labor Equality and Non-Discrimination, and participate in ALAS 20, promoting leading practices in corporate governance and sustainability in Latin America.

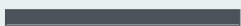
LE3 Points: 2.84/2.84

0%

For the ESG Objectives (LE3) indicator, the Integrated Annual Report 2023 shows the organization's commitment to achieve different ESG objectives in the short and medium term, as well as the objectives in terms of Diversity, Inclusion, and Equity. This instrument helps to set the path for compliance with ESG best practices and principles, promoted by GRI Standards (Global Reporting Initiative), the Principles for Responsible Investment (PRI), Sustainable Development Goals (SDGs), SASB Standards (Sustainability Accounting Standards Board) and GRESB.

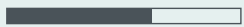
LE4 Points: 1.44/1.44

Percentage of Benchmark Group

☐ Yes100%  ^☒ ESG100%  ^**Select the persons responsible (multiple answers possible)**☒ Dedicated employee for whom sustainability is the core responsibility75% 

Name: Pilar Iturriaga

Job title: Manager

☒ Employee for whom sustainability is among their responsibilities62% 


Name: José Pablo Rinkenbach

Job title: Member of the Board

☒ External consultant/manager62% 

Name of the main contact: Favio Yañez

Job title: Sr. ESG Consultant - aosenuma

☒ Investment partners (co-investors/JV partners)25% 

Name of the main contact: Gabriel Heller

Job title: Strategy and New Ventures VP - Wintershall Dea

☒ Climate-related risks and opportunities100%  ^**Select the persons responsible (multiple answers possible)**☒ Dedicated employee with core responsibility50% 

Name: Pilar Iturriaga

Job title: Manager

☒ Employee where this is among their responsibilities75% 

Name: José Pablo Rinkenbach

Job title: Member of the Board

☒ External consultant/manager38% 

Name: Favio Yañez

Job title: Sr. ESG Consultant - aosenuma

☒ Investment partners (co-investors/JV partners)25% 

Name: Gabriel Heller

Job title: Strategy and New Ventures VP - Wintershall Dea

☒ Diversity, Equity, and Inclusion (DEI)88%  ^**Select the persons responsible (multiple answers possible)**

Additional context

For the Individual responsible for ESG, climate-related and/or Diversity, Equity, and Inclusion (DEI) objective (LE4), detailed information on employees dedicated to sustainability and diversity, equity, and inclusion (DEI) is presented. This organizational structure shows AEL Hidrocarburos' commitment to sustainability and inclusion, assigning specific roles to manage and promote responsible and equitable practices throughout its operations.

LE5 Points: 1.44/1.44

ESG senior decision maker Percentage of Benchmark Group

☐ Yes 88%

☒ ESG 88%

Name: José Pablo Rinkenbach

Job title: Member of the Board

The individual's most senior role is as part of:



- ☒ **[62%]** Board of directors
- ☐ **[25%]** C-suite level staff/Senior management
- ☐ **[12%]** No answer provided

☒ Climate-related risks and opportunities
 88%

Name: José Pablo Rinkenbach

Job title: Member of the Board

The individual's most senior role is as part of:



- ☒ [50%] Board of directors
- ☐ [38%] C-suite level staff/Senior management
- ☐ [12%] No answer provided

☒ Diversity, Equity and Inclusion (DEI)

88%

Name: Oscar de Buen

Job title: Member of the Board

The individual's most senior role is as part of:



- ☒ [38%] Board of directors
- ☐ [50%] C-suite level staff/Senior management
- ☐ [12%] No answer provided

☐ No

12%

Additional context

For the ESG, climate-related and/or Diversity, Equity, and Inclusion (DEI) senior decision maker (LE5) indicator, AEI Hidrocarburos presents the senior management responsible for ESG, climate risks, and DEI. This organizational structure highlights AEI Hidrocarburos' commitment to comprehensive ESG management, the identification and mitigation of climate risks, and the promotion of inclusive and equitable practices at all levels of the organization. The organization has official means of communication with its stakeholders and the organization's commitments and leadership are transparently reflected on the website (<https://aindaei.com/esg/>). Committee meetings are held periodically and financial and non-financial information is published annually in the institution's Sustainability Report. The contents of the report are aligned with international sustainability reporting frameworks such as: GRI, IIRC, ODS, UNPRI, among others.

LE6 Points: 2.84/2.84

Personnel ESG performance targets

Percentage of Benchmark Group

☒ Yes

88%

Predetermined consequences

☒ Yes

88%

Personnel to whom these factors apply

☐ All other employees

50%

☒ Asset managers

38%

☒ Board of directors

50%

☒ C-suite level staff/Senior management

75%

☒ Dedicated staff on ESG issues

62%

<input checked="" type="checkbox"/> ESG managers	62% <div><div></div></div>
<input type="checkbox"/> External managers or service providers	12% <div><div></div></div>
<input checked="" type="checkbox"/> Fund/portfolio managers	12% <div><div></div></div>
<input checked="" type="checkbox"/> Investment analysts	12% <div><div></div></div>
<input checked="" type="checkbox"/> Investment committee	12% <div><div></div></div>
<input checked="" type="checkbox"/> Investor relations	12% <div><div></div></div>
<input type="checkbox"/> Other	12% <div><div></div></div>

Applicable evidence

Evidence provided (but not shared with investors)

[ACCEPTED]


☐ No

0%


☐ No

12%

Additional context

 For the Personnel ESG performance targets indicator (LE6), a set of documents is presented that reflect the performance evaluation methodology that aligns incentives and motivates personnel. The results are presented to the compensation committee, which determines benefits based on criteria that includes ESG aspects. AINDA also conducted a benchmarking study to improve competitiveness in compensation, establishing transparent and equitable criteria for bonuses, stock options, promotions, and salary increases. These criteria apply to asset managers, board of directors, executive level, ESG managers, fund managers, investment analysts, investment committee, and investor relations. The documents included are: the Integrated Annual Report 2023 and the Performance and Evaluation System - fiscal year 2023.

Additional context

 In response to the Environmental Policies indicator (P01), a set of policies reflects the commitment to responsible environmental management and long-term sustainability at AEI Hidrocarburos. These documents comply with regulatory principles and international best practices such as UNPRI and Net Zero. The policies included are: the Responsible Investment Policy, Code of Conduct and Ethics, Net Zero Ainda Policy, Sustainable Operation Policy, and Sustainability Policy. These policies form the backbone of the vision to effectively manage environmental risks and opportunities, ensuring compliance with investor expectations and global sustainability standards.

P02 Points: 1.44/1.44

Policies on social issues	Percentage of Benchmark Group
<input checked="" type="radio"/> Yes	88% <div><div></div></div> ^
Social issues included	
<input checked="" type="checkbox"/> Child labor	38% <div><div></div></div>
<input checked="" type="checkbox"/> Community development	75% <div><div></div></div>
<input type="checkbox"/> Customer satisfaction	38% <div><div></div></div>
<input checked="" type="checkbox"/> Diversity, Equity, and Inclusion	88% <div><div></div></div>
<input checked="" type="checkbox"/> Employee engagement	75% <div><div></div></div>
<input checked="" type="checkbox"/> Forced or compulsory labor	38% <div><div></div></div>
<input checked="" type="checkbox"/> Freedom of association	62% <div><div></div></div>
<input checked="" type="checkbox"/> Health and safety: community	75% <div><div></div></div>
<input checked="" type="checkbox"/> Health and safety: contractors	62% <div><div></div></div>
<input checked="" type="checkbox"/> Health and safety: employees	88% <div><div></div></div>
<input checked="" type="checkbox"/> Health and safety: supply chain	75% <div><div></div></div>
<input checked="" type="checkbox"/> Health and safety: users	50% <div><div></div></div>
<input checked="" type="checkbox"/> Labor standards and working conditions	50% <div><div></div></div>
<input type="checkbox"/> Local employment	75% <div><div></div></div>
<input type="checkbox"/> Social enterprise partnering	25% <div><div></div></div>

<input checked="" type="checkbox"/> Stakeholder relations	88% <div><div></div></div>
<input type="checkbox"/> Other issues	0% <div><div></div></div>

Applicable evidence

Evidence provided (but not shared with investors)	[ACCEPTED]
<input type="radio"/> No	12% <div><div></div></div>

Additional context

For the Social Policies indicator (P02), a set of policies are presented that highlight the commitment to social responsibility and to maintaining a safe operation at AEI Hidrocarburos. These documents comply with regulatory principles and international best practices such as UNPRI, GRESB, TCFD, and SASB. The policies included are: the Sustainable Operation Policy, Task Suspension Policy, Responsible Investment Policy, Code of Conduct and Ethics, Diversity, Equity, and Inclusion Policy, the Favorable Organizational Environment Policy, and the Sustainability Policy. These policies form the backbone of the vision to effectively manage social risks and opportunities, ensuring compliance with investor expectations and global sustainability standards.

P03 Points: 1.44/1.44

Policies on governance issues	Percentage of Benchmark Group
<input checked="" type="radio"/> Yes	88% <div><div></div></div> ^
Governance issues included	
<input checked="" type="checkbox"/> Audit committee structure/independence	62% <div><div></div></div>
<input type="checkbox"/> Board composition	38% <div><div></div></div>
<input checked="" type="checkbox"/> Board ESG oversight	75% <div><div></div></div>
<input checked="" type="checkbox"/> Bribery and corruption	75% <div><div></div></div>
<input checked="" type="checkbox"/> Compensation committee structure/independence	38% <div><div></div></div>
<input checked="" type="checkbox"/> Conflicts of interest	88% <div><div></div></div>
<input checked="" type="checkbox"/> Cybersecurity	75% <div><div></div></div>
<input checked="" type="checkbox"/> Data protection and privacy	62% <div><div></div></div>
<input checked="" type="checkbox"/> Delegating authority	88% <div><div></div></div>
<input type="checkbox"/> Executive compensation	50% <div><div></div></div>

<input checked="" type="checkbox"/> Fraud	88% <div><div></div></div>
<input type="checkbox"/> Independence of board chair	12% <div><div></div></div>
<input type="checkbox"/> Lobbying activities	62% <div><div></div></div>
<input checked="" type="checkbox"/> Political contributions	75% <div><div></div></div>
<input checked="" type="checkbox"/> Shareholder rights	75% <div><div></div></div>
<input checked="" type="checkbox"/> Whistleblower protection	75% <div><div></div></div>
<input type="checkbox"/> Other issues	12% <div><div></div></div>

Applicable evidence

Evidence provided (but not shared with investors)

[ACCEPTED]

<input type="radio"/> No	12% <div><div></div></div>
--------------------------	----------------------------

Additional context

For the Governance Policies indicator (P03), a set of policies highlight the commitment to develop business practices that maintain principles of legality, good faith, impartiality, and avoid conflicts of interest in AEI Hidrocarburos. These documents comply with regulatory principles and international best practices such as UNPRI, anti-corruption and anti-money laundering laws, including the laws of the National Anti-Corruption System in Mexico, and when applicable, the United States of America's Foreign Corrupt Practices Act ("FCPA"). The policies included are: Legality and Anticorruption Policy, Responsible Investment Policy, Code of Conduct and Ethics, Supplier Selection, Contracting and Payment Policy, Conflicts of Interest Policy, the Information Security and Privacy Policy, the Diversity, Equity, and Inclusion Policy, and the Sustainability Policy. These policies form the backbone of the vision to effectively manage governance risks and opportunities, ensuring compliance with investor expectations and global sustainability standards.

Reporting

RP1 Points: 2.84/2.84

ESG reporting

Percentage of Benchmark Group

☐ Yes

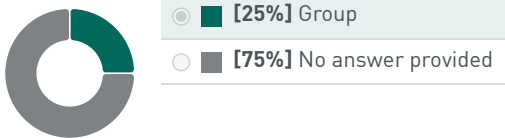
100%

Types of disclosure

☒ Integrated Report*

25%

Reporting level



Third-party review

☐ Yes

12%

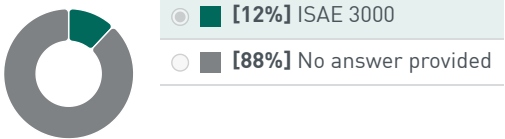
☐ Externally checked

0%

☐ Externally verified

12%

using



☐ Externally assured

0%

☐ No

12%

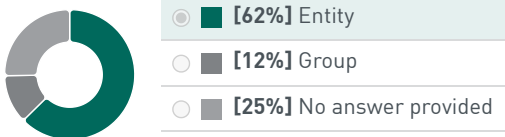
Applicable evidence

Evidence provided (but not shared with investors) [ACCEPTED]

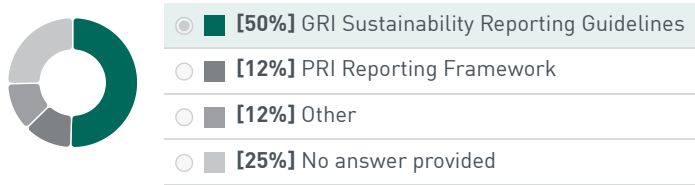
☒ Stand-alone sustainability report(s)

75%

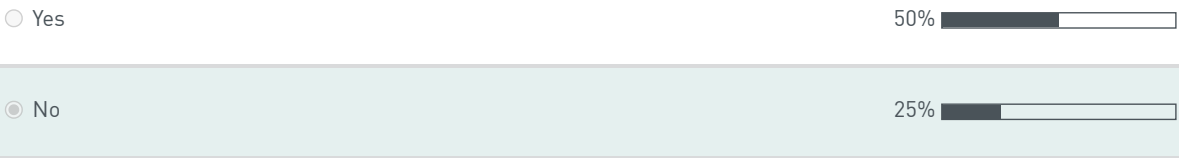
Reporting level



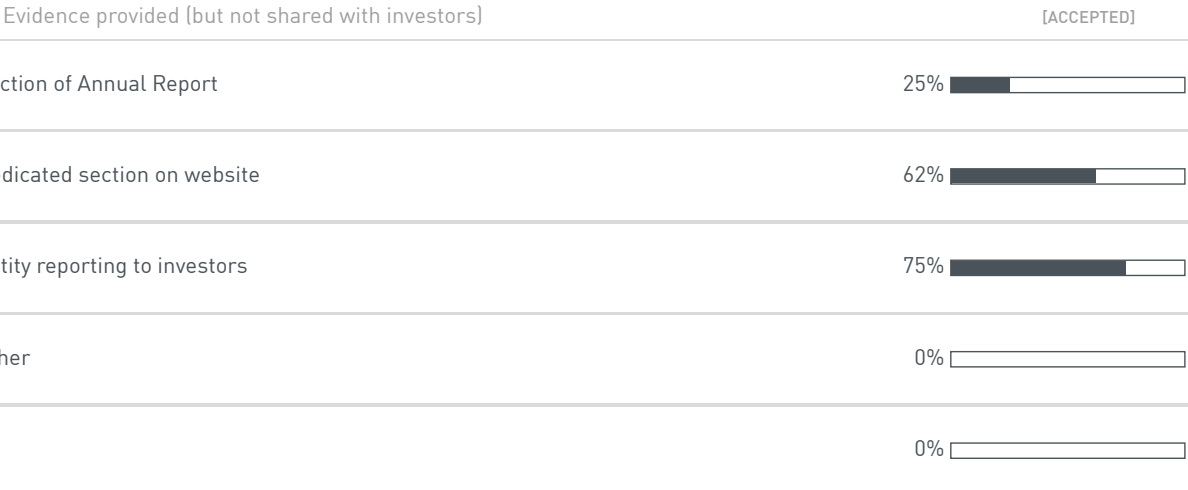
Aligned with third-party standard



Third-party review



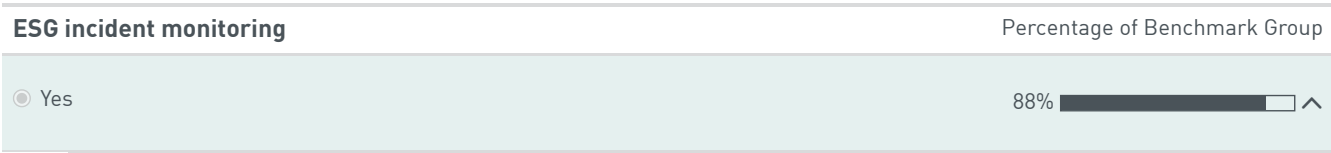
Applicable evidence



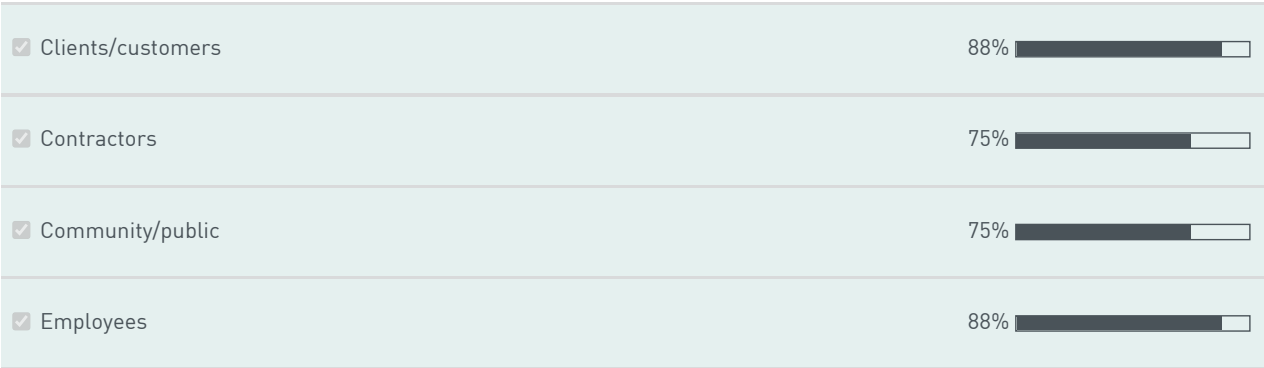
Additional context

For the ESG Reporting (RP1) indicator, the Integrated Annual Report 2023 and AEI Hidrocarburos' stand-alone Sustainability Report 2023 are presented, demonstrating the organization's commitment to communicate its various achievements and continuous improvement in ESG issues. These instruments helps to set the path for compliance with ESG best practices and principles, promoted by GRI Standards (Global Reporting Initiative), the Principles for Responsible Investment (PRI), Sustainable Development Goals (SDGs), SASB Standards (Sustainability Accounting Standards Board) and GRESB for the Integrated Report and GRI, GRESB and TCFD for the stand-alone Report.

RP2.1 Points: 1.44/1.44



Stakeholders



<input checked="" type="checkbox"/> Investors/shareholders	88% <div><div></div></div>
<input checked="" type="checkbox"/> Regulators/government	88% <div><div></div></div>
<input checked="" type="checkbox"/> Special interest groups	62% <div><div></div></div>
<input checked="" type="checkbox"/> Suppliers	75% <div><div></div></div>
<input type="checkbox"/> Other stakeholders	12% <div><div></div></div>

Process

One of the monitoring instruments is the telephone line dedicated to the presentation of claims and complaints, mentioned both in the code of conduct and in the supplier contracting and selection policy. In addition, regular meetings of the Operating Committee and partners are held to discuss and manage these issues in an efficient and timely manner.

☐ No 12%

Provide additional context for the answer provided (not validated, for reporting purposes only)

For the ESG incident monitoring indicator (RP2.1), AEI Hidrocarburos has implemented several mechanisms to monitor and communicate controversies, faults, sanctions, incidents, accidents or non-compliance related to ESG, according to its codes of conduct and ethics. In addition, regular meetings of the Operating Committee and partners are held to discuss and manage these issues in an efficient and timely manner. These mechanisms ensure clear and effective communication on any ESG-related incidents, promoting transparency and accountability in all AEI Hidrocarburos operations.

RP2.2 Not Scored

Involvement in ESG-related misconduct, penalties, incidents (The response to this indicator will be reviewed as part of sector leader requirements)	Percentage of Benchmark Group
<input type="radio"/> Yes	0% <div><div></div></div>
<input checked="" type="radio"/> No	100% <div><div></div></div>

Provide additional context for the answer provided (not validated, for reporting purposes only)

For the ESG incident occurrences indicator (RP2.2), AEI Hidrocarburos has implemented several mechanisms to monitor disputes, misconduct, sanctions, incidents, accidents or non-compliance related to ESG, according to its codes of conduct and ethics. One of the monitoring instruments is the hotline dedicated to the presentation of claims and complaints, mentioned both in the code of conduct and in the supplier contracting and selection policy. In addition, regular meetings of the Operating Committee and partners are held to discuss and manage these issues in an efficient and timely manner. These mechanisms ensure clear and effective communication on any ESG-related incidents, promoting transparency and accountability in all AEI Hidrocarburos operations.

Risk Management

RM1 Points: 1.4/2.49

Management systems	Percentage of Benchmark Group
<input type="radio"/> Yes	75% <div><div></div></div> ^
<input checked="" type="checkbox"/> Accreditations maintained or achieved (multiple answers possible)	38% <div><div></div></div> ^
<input type="checkbox"/> ISO 55000/550001	12% <div><div></div></div>
<input type="checkbox"/> ISO 14001	25% <div><div></div></div>
<input type="checkbox"/> ISO 9001	25% <div><div></div></div>
<input type="checkbox"/> ISO 45001	12% <div><div></div></div>
<div><input checked="" type="checkbox"/> Other standard SASISOPA (Sistema Administración de Seguridad Industrial, Seguridad Operativa y de Protección al Medio Ambiente. In English: Industrial Safety, Operational Safety and Environmental Protection Management System)</div>	25% <div><div></div></div> [ACCEPTED]
Applicable evidence	
Evidence provided (but not shared with investors)	[NOT ACCEPTED]
<input checked="" type="checkbox"/> Management standards aligned with (multiple answers possible)	50% <div><div></div></div> ^
<input type="checkbox"/> ISO 55000/550001	12% <div><div></div></div>
<input type="checkbox"/> ISO 14001	38% <div><div></div></div>
<input type="checkbox"/> ISO 9001	25% <div><div></div></div>
<input type="checkbox"/> ISO 45001	0% <div><div></div></div>
<input type="checkbox"/> ISO 26000	0% <div><div></div></div>
<input type="checkbox"/> ISO 20400	0% <div><div></div></div>
<input type="checkbox"/> ISO 50001	0% <div><div></div></div>
<div><input checked="" type="checkbox"/> Other standard ISO37001, and ISO 27001</div>	25% <div><div></div></div> [ACCEPTED]

Applicable evidence

Evidence provided (but not shared with investors)

[ACCEPTED]

☒ The management system is not aligned with an ESG related standard nor external certification

12%

^


Applicable evidence

Evidence provided (but not shared with investors)

☐ No

25%

Additional context

 For the Management systems indicator (RM1), the Risk Management Manual is presented, which was prepared considering the common framework of Comprehensive Risk Management and Internal Control recommended by the Committee of Sponsoring Organizations (COSO) of the Treadway Commission, which can be used for any organization. The objective of this Manual is to identify, control, and mitigate the different risks to which Ainda, Energía & Infraestructura, S.A.P.I. de C.V., and its affiliates and subsidiaries, including AEI Hidrocarburos, are exposed. On the other hand, SASISOPA is an integrated management system for industrial safety, operational safety and environmental protection that orders, facilitates and maintains compliance with the obligations to which organizations in the hydrocarbon sector in Mexico are subject. This system standardizes their operations and consequently contributes to improve profitability and business continuity. The details and the way in which the system is integrated can be consulted at the following link: <https://www.gob.mx/asea/acciones-y-programas/sasisopa-para-actividades-de-expendio-y-distribucion-al-publico#:~:text=The%20SASISOPA%20is%20the%20set%20of%20Environmental%20Protection%C3%B3n%20to%20the%20Environment.>

RM2.1 Points: 2.49/2.49

Percentage of Benchmark Group

100%

- 12%

[ACCEPTED]

☐ No

0%

Additional context

66 AEI Hidrocarburos implements a risk assessment process to identify, analyze, and evaluate the viability of the investment. This preliminary approach permits the establishment of effective monitoring programs that align the operation with sustainability standards. In the environmental dimension, there were risks identified in a pre-investment due diligence, presented in a risk matrix in evidence, in the following areas: Air Pollution, Energy, Greenhouse gas emissions, Hazardous substances, Material sourcing and resource efficiency, Physical risk, Waste, Water outflows, and Water inflows. Finally, for each of the identified risks, treatment recommendations have been established to guide monitoring actions for the different risk levels identified.

RM2.2 Points: 2.49/2.49

Social risk assessment

Percentage of Benchmark Group

☒ Yes

75% ^

Elements of risk assessment process included

☒ [75%] Risks are identified, analyzed, evaluated and treated

☐ [25%] No answer provided

Social issues included

<input checked="" type="checkbox"/> Child labor	25% <div></div>
<input checked="" type="checkbox"/> Community development	62% <div></div>
<input type="checkbox"/> Customer satisfaction	25% <div></div>
<input checked="" type="checkbox"/> Diversity, equity, and inclusion	62% <div></div>
<input checked="" type="checkbox"/> Employee engagement	62% <div></div>
<input checked="" type="checkbox"/> Forced or compulsory labor	38% <div></div>
<input checked="" type="checkbox"/> Freedom of association	50% <div></div>
<input checked="" type="checkbox"/> Health and safety: community	75% <div></div>
<input checked="" type="checkbox"/> Health and safety: contractors	62% <div></div>
<input checked="" type="checkbox"/> Health and safety: employees	75% <div></div>
<input checked="" type="checkbox"/> Health and safety: supply chain	62% <div></div>

<input checked="" type="checkbox"/> Health and safety: users	62%	<div><div></div></div>
<input checked="" type="checkbox"/> Labor standards and working conditions	50%	<div><div></div></div>
<input checked="" type="checkbox"/> Local employment	62%	<div><div></div></div>
<input checked="" type="checkbox"/> Social enterprise partnering	25%	<div><div></div></div>
<input checked="" type="checkbox"/> Stakeholder relations	62%	<div><div></div></div>
<input type="checkbox"/> Other	0%	<div><div></div></div>

Applicable evidence

Evidence provided (but not shared with investors)

[ACCEPTED]

☐ No 25%

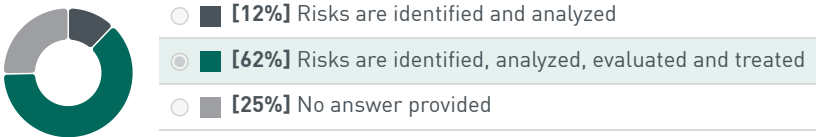
Additional context

AEI Hidrocarburos implements a risk assessment process to identify, analyze, and evaluate the viability of the investment. This preliminary approach allows us to establish effective monitoring programs that align the operation with sustainability standards. In the social dimension, there were risks identified in a pre-investment due diligence, presented in a risk matrix in evidence, in the following areas: Child labor, Community development, Diversity, equity and inclusion, Employee engagement, Forced or compulsory labor, Freedom of association, Health and safety: community, Health and safety: contractors; Health and safety: employees; Health and safety: supply chain; Health and safety: users; Labor standards and working conditions; Social enterprise partnering, and Stakeholder relations. Finally, for each of the risks identified, treatment recommendations have been established to guide monitoring actions for the different risk levels identified.

RM2.3 Points: 2.49/2.49

Governance risk assessment	Percentage of Benchmark Group
<input checked="" type="radio"/> Yes	75% <div><div></div></div> ^

Elements of risk assessment process included



Governance issues included

<input checked="" type="checkbox"/> Audit committee structure/independence	38%	<div><div></div></div>
<input checked="" type="checkbox"/> Board composition	25%	<div><div></div></div>
<input checked="" type="checkbox"/> Board ESG oversight	62%	<div><div></div></div>

<input checked="" type="checkbox"/> Bribery and corruption	62%	<div><div></div></div>
<input checked="" type="checkbox"/> Compensation committee structure/independence	38%	<div><div></div></div>
<input checked="" type="checkbox"/> Conflicts of interest	62%	<div><div></div></div>
<input checked="" type="checkbox"/> Cybersecurity	75%	<div><div></div></div>
<input checked="" type="checkbox"/> Data protection and privacy	62%	<div><div></div></div>
<input checked="" type="checkbox"/> Delegating authority	62%	<div><div></div></div>
<input checked="" type="checkbox"/> Executive compensation	62%	<div><div></div></div>
<input checked="" type="checkbox"/> Fraud	75%	<div><div></div></div>
<input type="checkbox"/> Independence of board chair	25%	<div><div></div></div>
<input checked="" type="checkbox"/> Lobbying activities	62%	<div><div></div></div>
<input checked="" type="checkbox"/> Political contributions	50%	<div><div></div></div>
<input checked="" type="checkbox"/> Shareholder rights	62%	<div><div></div></div>
<input checked="" type="checkbox"/> Whistleblower protection	62%	<div><div></div></div>
<input type="checkbox"/> Other issues	12%	<div><div></div></div>

Applicable evidence

Evidence provided (but not shared with investors)

[ACCEPTED]

☐ No

25%

Additional context

Before each investment, AEI Hidrocarburos implements a risk assessment process to identify, analyze, and evaluate the viability of the investment. This preliminary approach allows us to establish effective monitoring programs that align the operation with sustainability standards. In the governance dimension, there were risks identified in a pre-investment due diligence, presented in a risk matrix in evidence, in the following topics: Audit committee structure; Board composition; Board ESG oversight; Bribery and corruption; Compensation committee structure; Conflicts of interest; Cybersecurity; Data protection and privacy; Delegating authority; Executive compensation; Fraud; Independence of board chair; Lobbying activities; Political contributions; Shareholder rights and Whistleblower protection. Finally, for each of the risks identified, treatment recommendations have been established to guide monitoring actions for the different risk levels identified.

Climate Related Risk Management

RM3 Points: 0.5/0.5

Resilience of strategy to climate-related risks	Percentage of Benchmark Group
<div><div></div> Description of the resilience of the organization's strategy</div>	88% <div></div> ^

Describe the resilience of the organization's strategy.

For AINDA and AEI Hidrocarburos, resilience is defined as the ability to anticipate, prepare, respond and adapt to climate changes, maintaining operational continuity and taking advantage of emerging opportunities. This includes the management of physical and transitional risks, as well as the adaptability of strategies and operations in response to climate impacts. The climate approach is in the process of developing within the organization; however, the current strategy has considered the following pillars: 1. Scenario Analysis and Selection: 2. Risk and Opportunity Assessment 3. Implementation of Management Policies and Actions 4. Communication and Reporting The commitment to the issue of climate change is also reflected in the Net Zero policy published by AINDA (whose application extends to AEI Hidrocarburos), and the intention of this policy is to establish Net Zero commitments and goals consistent with a just transition and aligned with its fiduciary responsibility.

Use of scenario analysis

<div><div></div> Yes</div>	88% <div></div> ^
----------------------------	-------------------

Scenarios used

<div><div></div> Transition scenarios</div>	88% <div></div> ^
<div><div></div> IEA SDS</div>	0% <div></div>
<div><div></div> IEA B2DS</div>	0% <div></div>
<div><div></div> IEA NZE2050</div>	38% <div></div>
<div><div></div> IPR FPS</div>	0% <div></div>
<div><div></div> NGFS Current Policies</div>	25% <div></div>
<div><div></div> NGFS Nationally determined contributions</div>	0% <div></div>
<div><div></div> NGFS Immediate 2C scenario with CDR</div>	12% <div></div>
<div><div></div> NGFS Immediate 2C scenario with limited CDR</div>	12% <div></div>
<div><div></div> NGFS Immediate 1.5C scenario with CDR</div>	0% <div></div>
<div><div></div> NGFS Delayed 2C scenario with limited CDR</div>	25% <div></div>
<div><div></div> NGFS Delayed 2C scenario with CDR</div>	0% <div></div>

<input type="checkbox"/> NGFS Immediate 1.5C scenario with limited CDR	0%	<div></div>
<input type="checkbox"/> SBTi	0%	<div></div>
<input type="checkbox"/> TPI	0%	<div></div>
<input type="checkbox"/> SSP1 - 1.9	0%	<div></div>
<input type="checkbox"/> SSP1 - 2.6	25%	<div></div>
<input type="checkbox"/> SSP4 - 3.4	0%	<div></div>
<input type="checkbox"/> SSP5 - 3.40S	0%	<div></div>
<input type="checkbox"/> SSP2 - 4.5	0%	<div></div>
<input type="checkbox"/> SSP4 - 6.0	0%	<div></div>
<input type="checkbox"/> SSP3 - 7.0	0%	<div></div>
<input type="checkbox"/> SSP5 - 8.5	25%	<div></div>
<input type="checkbox"/> Other	38%	<div></div>
<input checked="" type="checkbox"/> Physical scenarios	75%	<div></div> ^
<input type="checkbox"/> RCP2.6	25%	<div></div>
<input type="checkbox"/> RCP4.5	25%	<div></div>
<input type="checkbox"/> RCP6.0	12%	<div></div>
<input type="checkbox"/> RCP8.5	38%	<div></div>
<input type="checkbox"/> SSP1 - 1.9	0%	<div></div>
<input type="checkbox"/> SSP1 - 2.6	25%	<div></div>
<input type="checkbox"/> SSP4 - 3.4	0%	<div></div>
<input type="checkbox"/> SSP5 - 3.40S	0%	<div></div>

☐ SSP2 - 4.5

0%

☒ SSP4 - 6.0

12%

☐ SSP3 - 7.0

0%

☒ SSP5 - 8.5

38%

☐ Other

0%

☐ No

0%

☐ No

12%

Additional context

For the Resilience of strategy to climate-related risks (RM3) indicator, AEI Hidrocarburos uses specific transition and physical scenarios to assess and manage climate change-related risks. For the Transition scenario, the NGFS Delayed 2C Scenario with Limited CDR is used, this scenario implies a delayed transition to a maximum 2°C increase in global temperature, which poses significant regulatory, technological, and market challenges to mitigate and adapt to the necessary changes. For the Physical Scenarios, the scenarios used were SSP4 - 6.0, which explores a future with marked inequalities and moderate greenhouse gas emissions, where some countries make significant progress in mitigation and adaptation, while others face greater climate risks, and SSP5 - 8.5, which considers a world with rapid economic and technological development based on fossil fuels, resulting in high emissions and a significant increase in global temperature, with extreme physical impacts and frequent adverse weather events. These scenarios allow AEI Hidrocarburos to plan and develop strategies to mitigate climate risks and adapt to future environmental impacts.

RM4.1 Points: 0.5/0.5

Transition risk identification

Percentage of Benchmark Group

☒ Yes

88%

Elements covered

☒ Policy and legal

88%

Any risks identified

☒ Yes

75%

Risks are

☒ Increasing price of GHG emissions

75%

☐ Enhancing emissions-reporting obligations

25%

☒ Mandates on and regulation of existing products and services

50%

☐ Exposure to litigation

12%

☐ Other

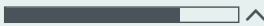
12%

☐ No

12%

☒ Technology

75%

**Any risks identified**☒ Yes

50%

**Risks are**☒ Substitution of existing products and services with lower emissions options

50%

☐ Unsuccessful investment in new technologies

25%

☒ Costs to transition to lower emissions technology

50%

☐ Other

0%

☐ No

25%

☒ Market

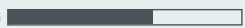
88%

**Any risks identified**☒ Yes

75%

**Risks are**☒ Changing customer behavior

62%

☐ Uncertainty in market signals

50%

☐ Increased cost of raw materials

38%

☐ Other

0%

☐ No

12%

☒ Reputation

88%

**Any risks identified**

☐ Yes

50%

Risks are

☒ Shifts in consumer preferences

50%

☒ Stigmatization of sector

38%

☐ Increased stakeholder concern or negative stakeholder feedback

12%

☐ Other

0%

☐ No

38%

Applicable evidence

Evidence provided (but not shared with investors)

[ACCEPTED]

Processes for prioritizing transition risks

GG Ainda identified the most relevant transition and physical risks and opportunities based on potential materiality. Initially, Ainda went through an exhaustive risk analysis process in which all possible transition risks were identified. Once this had been done, each asset, including AEI Hidrocarburos, filtered those risks that were "irrelevant or non-applicable" and those that represented a "material" impact on the project. Once these risks were identified, specific action items were assigned to being addressing each material risk. Materiality is marked with an "M" on slide 28.

☐ No

12%

Provide additional context for the answer provided (not validated, for reporting purposes only)

GG For the Transition risk identification indicator (RM4.1), the presentation Net Zero and TCFD in the Portfolio is presented. This presentation details how Net Zero and TCFD (Task Force on Climate-related Financial Disclosures) are integrated into AEI Hidrocarburos' climate change strategy.

RM4.2 Points: 0.5/0.5

Transition risk impact assessment

Percentage of Benchmark Group

☐ Yes

88%

Elements covered

☒ Policy and legal

88%

Any material impacts to the entity

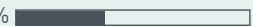
☐ Yes

75%

Impacts are

☒ Increased operating costs

50%

☐ Write-offs, asset impairment and early retirement of existing assets due to policy changes 25%☒ Increased costs and/or reduced demand for products and services resulting from fines and judgments 38%☐ Other

0%

☐ No

12%

☒ Technology

88%

**Any material impacts to the entity**☒ Yes

50%

**Impacts are**☐ Write-offs and early retirement of existing assets

0%

☒ Reduced demand for products and services

25%

☐ Research and development (R&D) expenditures in new and alternative technologies

12%

☒ Capital investments in technology development

50%

☐ Costs to adopt/deploy new practices and processes

12%

☐ Other

0%

☐ No

38%

☒ Market

88%

**Any material impacts to the entity**☒ Yes

62%

**Impacts are**☒ Reduced demand for goods and services due to shift in consumer preferences

50%

☒ Increased production costs due to changing input prices and output requirements

38%



☐ Abrupt and unexpected shifts in energy costs 0%

☐ Change in revenue mix and sources, resulting in decreased revenues 12%

☐ Re-pricing of assets 0%

☐ Other 0%

☐ No 25%

☒ Reputation 50% ^

Any material impacts to the entity

☒ Yes 25% ^

Impacts are

☐ Reduced revenue from decreased demand for goods/services 12%

☐ Reduced revenue from decreased production capacity 12%

☐ Reduced revenue from negative impacts on workforce management and planning 12%

☐ Reduction in capital availability 12%

☒ Other 12%


Reduced enterprise value at Ainda level. [ACCEPTED]

☐ No 25%

Applicable evidence

Evidence provided (but not shared with investors) [ACCEPTED]

Integration of transition risk identification, assessment, and management into the entity's overall risk management

 Ainda identified the most relevant transition and physical risks and opportunities based on potential materiality. Initially, Ainda went through an exhaustive risk analysis process in which all possible transition risks were identified. Once this had been done, each asset, including AEI Hidrocarburos, filtered those risks that were "irrelevant or non-applicable". After that, it was assessed whether there was a risk or an opportunity involved. It then went on to understand how the risk or opportunity impacted value and which "value line" (for example, operating costs, CAPEX, revenue, etc). Finally, it was assessed whether those risks were material based on their own industry expertise. Materiality is marked with an "M" on slide 28.

☐ No 12%

33 Ainda's transition risks were identified under a single process relating to climate risks. The presentation uploaded for this entire section shows the end result of that process (Net Zero).

4.3 Points: 0.5/0.5

Percentage of Benchmark Group

88% ^

88% ^

75% ^

12%

25%

12%

25%

25%

38%

25%

[NOT ACCEPTED]

12%

88%

62%

38%

☐ Fire weather stress

0%

☐ Heat stress

12%

☒ Precipitation stress

12%

☒ Rising mean temperatures

38%

☒ Rising sea levels

38%

☐ Other

12%

☐ No


25%

Applicable evidence

Evidence provided (but not shared with investors)

[ACCEPTED]


Physical risks prioritization process

 Ainda identified the most relevant transition and physical risks and opportunities based on potential materiality. Initially, Ainda went through an exhaustive risk analysis process in which all possible physical risks were identified. Once this had been done, each asset, including AEI Hidrocarburos, filtered those risks that were “irrelevant or non-applicable” and those that represented a “material” impact on the project. Once these risks were identified, specific action items were assigned to being addressing each material risk. Materiality is marked with an “M” on slide 28.

☐ No

12%

Additional context

 For the Climate-related opportunities identification indicator (RM4.5), the presentation Framework AINDA: Risks of our investments is presented. This presentation details the risk matrix including an identification of the climate risks faced by AEI Hidrocarburos. Ainda’s transition and physical risks were identified under a single process relating to climate risks.

RM4.4 Points: 0.25/0.5

Physical risk impact assessment

Percentage of Benchmark Group

☒ Yes

88%

^

Elements covered

☒ Direct impacts

88%

^

Any material impacts to the entity

☒ Yes

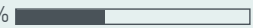
50%

^

Impacts are

☒ Increased capital costs

38%

☐ Other

12%

☐ No

38%

☒ Indirect impacts

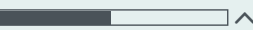
88%



Any material impacts to the entity

☒ Yes

50%



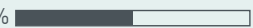
Impacts are

☐ Increased insurance premiums and potential for reduced availability of insurance on assets in "high-risk" locations

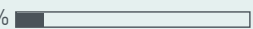
12%

☒ Increased operating costs

50%

☒ Reduced revenue and higher costs from negative impacts on workforce

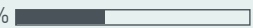
12%

☐ Reduced revenue from decreased production capacity

0%

☒ Reduced revenues from lower sales/output

38%

☐ Write-offs and early retirement of existing assets

0%

☐ Other

12%

☐ No

38%




Applicable evidence

Evidence provided (but not shared with investors)

[PARTIALLY ACCEPTED]

Integration of physical risk identification, assessment, and management into the entity's overall risk management

 Ainda identified the most relevant transition and physical risks and opportunities based on potential materiality. Initially, Ainda went through an exhaustive risk analysis process in which all possible physical risks were identified. Once this had been done, each asset, including AEI Hidrocarburos, filtered those risks that were "irrelevant or non-applicable". After that, it was assessed whether there was a risk or an opportunity involved. It then went on to understand how the risk or opportunity impacted value and which "value line" (for example, operating costs, CAPEX, revenue, etc). Finally, it was assessed whether those risks were material based on their own industry expertise. Materiality is marked with an "M" on slide 28.

☐ No

12%



Additional context

 Ainda's transition and physical risks were identified under a single process relating to climate risks. The presentation uploaded for this entire section shows the end result of that process (Net Zero).

RM4.5 Points: 0.5/0.5


Climate-related Opportunities Identification Does the entity have a systematic process for identifying climate-related opportunities that could have a material financial impact on the entity? Percentage of Benchmark Group

☒ Yes

88%  ^

Select the elements covered in the opportunities identification process (multiple answers possible)

☒ Resource Efficiency

50%  ^

Has the process identified any opportunities in this area?

☒ Yes


50%  ^

Select the opportunity(s) which the entity can utilize is exposed (multiple answers possible)

☐ Use of more efficient modes of transport

12% 

☒ Use of more efficient production and distribution processes

25% 

☐ Use of recycling

25% 

☐ Move to more efficient buildings

12% 

☐ Reduced water usage and consumption

0% 

☐ Other

0% 

☐ No

0% 

☒ Energy Source

50%  ^

Has the process identified any opportunities in this area?

☒ Yes

50%  ^

Select the opportunity(s) to which the entity can utilize (multiple answers possible)

☒ Use of lower-emission sources of energy

38% 

☐ Use of supportive policy incentives

0% 

☐ Use of new technologies

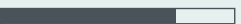
38% 

☐ Participation in carbon market 25% 


☐ Shift toward decentralized energy generation 12% 

☐ Other 0% 

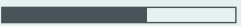
☐ No 0% 


☒ Products and Services 75%  ^

Has the process identified any opportunities in this area?


☒ Yes 75%  ^

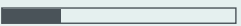
Select the opportunity(s) which the entity can utilize (multiple answers possible)

☒ Development and/or expansion of low emissions goods and services 62% 

☐ Development of climate adaptation and insurance risk solutions 25% 


☐ Development of new products or services through R&D and innovation 38% 

☐ Ability to diversify business activities 38% 


☒ Shift in consumer preferences 25% 

☐ Other 0% 

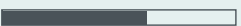
☐ No 0% 

☒ Markets 75%  ^

Has the process identified any opportunities in this area?

☒ Yes 62%  ^

Select the opportunity(s) which the entity can utilize (multiple answers possible)

☒ Access to new markets 62% 

☐ Use of public-sector incentives 12% 

☐ Access to new assets and locations needing insurance coverage 0% 

☐ Other 0% 

No

12%

☒ Resilience

62%

^

Has the process identified any opportunities in this area?

☒ Yes

50%

^

Select the opportunity(s) which the entity can utilize (multiple answers possible)

☐ Participation in renewable energy programs and adoption of energy efficiency measures

38%

☐ Resource substitutes/diversification

25%

☒ Other

12%

Leadership in the inclusion of best practices and international frameworks (TCFD and IFRS) for climate risk management.

[ACCEPTED]

☐ No

12%

Applicable evidence

Evidence provided (but not shared with investors)

[ACCEPTED]

Describe the entity's processes for prioritizing opportunities.

Ainda identified the most relevant transition and physical risks and opportunities based on potential materiality. Initially, Aina went through an exhaustive risk analysis process in which all possible opportunities were identified. Once this had been done, each asset, including AEI Hidrocarburos, filtered those opportunities that were "irrelevant or non-applicable" and those that represented a "material" impact on the project. Once these opportunities were identified, specific action items were assigned to begin addressing each material opportunity and, thus, a list of opportunities is assessed.

☐ No

12%

Provide additional context for the answer provided (not validated, for reporting purposes only)

For the Climate-related opportunities identification indicator (RM4.5), the presentation Net Zero and TCFD in the Portfolio is presented. This presentation details how Net Zero and TCFD (Task Force on Climate-related Financial Disclosures) are integrated into AEI Hidrocarburos' climate change strategy.

RM4.6 Points: 0.25/0.5

Climate-related Opportunities Impact Assessment Does the entity have a systematic process to assess the material financial impact of climate-related opportunities on the business and/or financial plannings of the entity?

Percentage of Benchmark Group

☒ Yes



88%

^


Select the elements covered in the opportunities identification process (multiple answers possible)

☒ Resource Efficiency50%  ^


Has the process concluded that there were any material impacts as a result of identified opportunities to the entity in this area?

☐ Yes38% ☒ No12% ☒ Energy Source62%  ^

Has the process concluded that there were any material impacts as a result of identified opportunities to the entity in this area?

☐ Yes50% ☒ No12% ☒ Products and Services75%  ^

Has the process concluded that there were any material impacts as a result of identified opportunities to the entity in this area?

☐ Yes62% ☒ No12% ☒ Markets75%  ^

Has the process concluded that there were any material impacts as a result of identified opportunities to the entity in this area?

☐ Yes25% ☒ No50% ☒ Resilience62%  ^

Has the process concluded that there were any material impacts as a result of identified opportunities to the entity in this area?

☒ Yes50%  ^

Indicate which impacts are deemed material to the entity (multiple answers possible)

☐ Increased market valuation through resilience planning (e.g., infrastructure, land, buildings)12% 

☒ Increased reliability of supply chain and ability to operate under various conditions

38%

☐ Increased revenue through new products and services related to ensuring resiliency

38%

☐ Other

0%

☐ No

12%

Applicable evidence

Evidence provided (but not shared with investors)

[PARTIALLY ACCEPTED]

Describe how the entity’s processes for identifying, assessing, and managing opportunities are integrated into its overall risk management.

Ainda identified the most relevant transition and physical risks and opportunities based on potential materiality. Initially, Ainda went through an exhaustive risk analysis process in which all possible opportunities were identified. Once this had been done, each asset, including AEI Hidrocarburos, filtered those opportunities that were “irrelevant or non-applicable” and those that represented a “material” impact on the project. Once these opportunities were identified, specific action items were assigned to begin addressing each material opportunity and, thus, a list of opportunities is assessed.

☐ No

12%

Provide additional context for the answer provided (not validated, for reporting purposes only)

Ainda’s climate-related opportunities were identified under a single process relating to climate risks. The presentation uploaded for this entire section shows the end result of that process (Net Zero).

ESG Monitoring

RM5.1 Points: 0.74/0.74

Monitoring of environmental performance

Percentage of Benchmark Group

Yes

100%

Environmental issues included

☒

Air pollution

88%

☒

Biodiversity and habitat

62%

☐

Contaminated land

50%

☒

Energy

100%

☒

Greenhouse gas emissions

100%

☒

Hazardous substances

100%

☐

Light pollution

25%

☒

Material sourcing and resource efficiency

75%

☐

Noise pollution

38%

☒

Physical risk

75%

☒

Waste

88%

☐

Water outflows/discharges

62%

☐

Water inflows/withdrawals

50%

☐

Other

12%

No

0%

Additional context

For the Monitoring of environmental performance indicator (RM5.1), AEI Hidrocarburos implements a structured approach to monitoring and managing risks through various meetings and specific policies. Regular Operating Committee meetings are held to review and discuss operational performance, identifying and managing potential environmental risks in real time. In addition, regular follow-up meetings are held with investment partners to assess project progress and coordinate actions to mitigate environmental risks. Finally, policies and documents (Responsible Investment Policy, Code of Conduct and Ethics, Ainda Net Zero

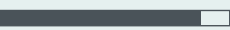
Policy, and Sustainable Operation Policy) generated by Ainda, Energía & Infraestructura, S.A.P.I. de C.V., and its affiliates and subsidiaries, including AEI Hidrocarburos, are used as a follow-up. These comprehensive monitoring practices underscore AEI Hidrocarburos' commitment to effective risk management, promoting transparency and collaboration both internally and with its partners, and ensuring the sustainability and resilience of its operations and investments.

RM5.2 Points: 0.74/0.74

Monitoring of social performance

Percentage of Benchmark Group

☒ Yes

88%  ^

Social issues included

☒ Child labor

38% 

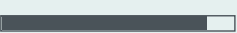
☒ Community development

75% 

☐ Customer satisfaction

50% 

☒ Diversity, Equity, and Inclusion

88% 


☒ Employee engagement

88% 

☒ Forced or compulsory labor

50% 

☒ Freedom of association

62% 

☒ Health and safety: community

75% 


☒ Health and safety: contractors

50% 

☒ Health and safety: employees

88% 

☒ Health and safety: supply chain

75% 

☒ Health and safety: users

50% 

☒ Labor standards and working conditions

75% 

☒ Local employment

62% 

☐ Social enterprise partnering

25% 

☒ Stakeholder relations

75% 

☐ Other

0%

☐ No

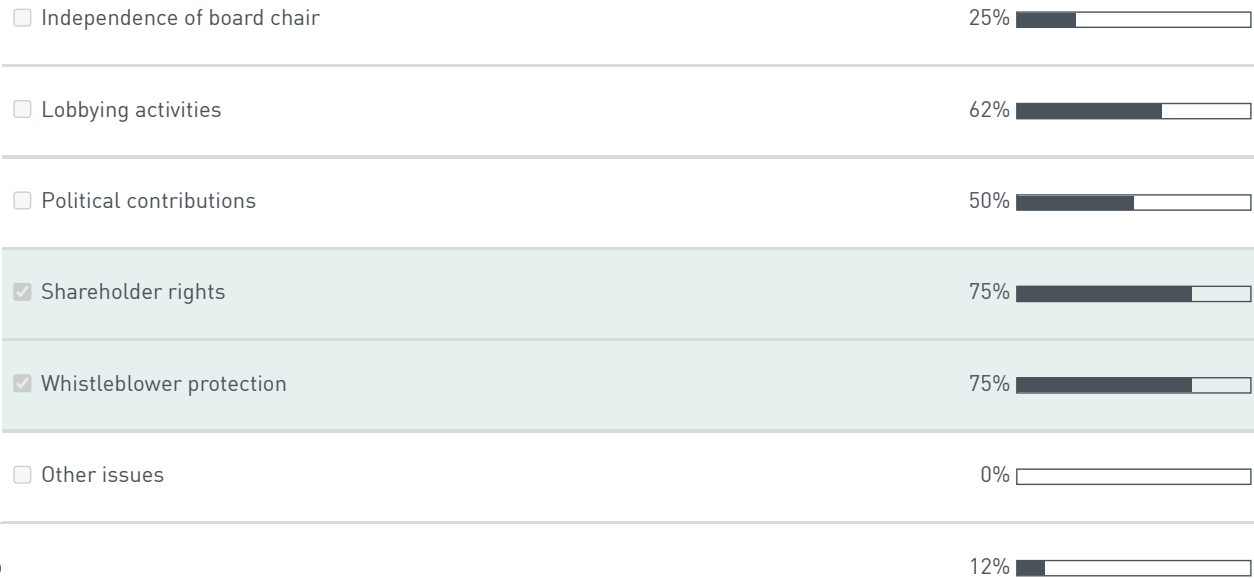
12%

Additional context

For the Monitoring of social performance indicator (RM5.2), AEI Hidrocarburos implements a structured approach to monitor and manage risks through various meetings and specific policies. There is a Social Management Plan, which shows the necessary steps and approaches with different stakeholders to create a positive atmosphere with the communities located in its “Area of Influence” and determine opportunity scenarios for implementation. On the other hand, periodic meetings of the Operating Committee are held to review and discuss operational performance, identifying and managing potential social risks in real time. In addition, regular follow-up meetings are held with investment partners to assess project progress and coordinate actions to mitigate social risks. Finally, policies and documents (Sustainable Operation Policy, Task Suspension Policy, Responsible Investment Policy, Code of Conduct and Ethics, Diversity, Equity and Inclusion Policy and the Enabling Organizational Environment Policy) generated by Ainda, Energía & Infraestructura, S.A.P.I. de C.V., and its affiliated companies and subsidiaries, including AEI Hidrocarburos, are used as a follow-up. These comprehensive monitoring practices underscore AEI Hidrocarburos’ commitment to effective risk management, promoting transparency and collaboration both internally and with its partners, and ensuring the sustainability and resilience of its operations and investments.

RM5.3 Points: 0.74/0.74

Monitoring of governance performance	Percentage of Benchmark Group
<input checked="" type="radio"/> Yes	88% <div></div> ^
Governance issues included	
<input checked="" type="checkbox"/> Audit committee structure/independence	38% <div></div>
<input type="checkbox"/> Board composition	62% <div></div>
<input checked="" type="checkbox"/> Board ESG oversight	75% <div></div>
<input checked="" type="checkbox"/> Bribery and corruption	75% <div></div>
<input checked="" type="checkbox"/> Compensation committee structure/independence	25% <div></div>
<input checked="" type="checkbox"/> Conflicts of interest	88% <div></div>
<input checked="" type="checkbox"/> Cybersecurity	75% <div></div>
<input checked="" type="checkbox"/> Data protection and privacy	75% <div></div>
<input checked="" type="checkbox"/> Delegating authority	75% <div></div>
<input checked="" type="checkbox"/> Executive compensation	75% <div></div>
<input checked="" type="checkbox"/> Fraud	88% <div></div>



Additional context

For the Monitoring of governance performance indicator (RM5.3), AEI Hidrocarburos implements a structured approach to monitor and manage governance risks through various meetings and specific policies. Regular meetings of the Operating Committee are held to review and discuss operational performance, identifying and managing potential governance risks in real time. In addition, regular follow-up meetings are held with investment partners to assess project progress and coordinate actions to mitigate governance risks. Finally, policies and documents (Legality and Anti-Corruption Policy, Responsible Investment Policy, Code of Conduct and Ethics, Supplier Selection, Contracting and Payment Policy, Conflict of Interest Policy, Information Security and Privacy Policy, and the Diversity, Equity and Inclusion Policy) generated by Ainda, Energía & Infraestructura, S.A.P.I. de C.V., and its affiliated and subsidiary companies, including AEI Hidrocarburos, are used as a follow-up. These comprehensive monitoring practices underscore AEI Hidrocarburos' commitment to effective risk management, promoting transparency and collaboration both internally and with its partners, and ensuring the sustainability and resilience of its operations and investments.

Stakeholder Engagement

SE1 Points: 2.23/2.84

Stakeholder engagement program	Percentage of Benchmark Group
<input checked="" type="radio"/> Yes	88% <div><div></div></div> ^
Elements included	
<input checked="" type="checkbox"/> Identification of stakeholders and impacted groups	75% <div><div></div></div>
<input checked="" type="checkbox"/> Planning and preparation for engagement	88% <div><div></div></div>
<input checked="" type="checkbox"/> Development of action plan	88% <div><div></div></div>
<input checked="" type="checkbox"/> Implementation of engagement plan	88% <div><div></div></div>
<input checked="" type="checkbox"/> Program review and evaluation	75% <div><div></div></div>
<input checked="" type="checkbox"/> Feedback sessions with senior management team	88% <div><div></div></div>
<input checked="" type="checkbox"/> Feedback sessions with separate teams/departments	75% <div><div></div></div>
<input type="checkbox"/> Focus groups	25% <div><div></div></div>
<input checked="" type="checkbox"/> Training	50% <div><div></div></div>
<input type="checkbox"/> Other	12% <div><div></div></div>
Alignment with third-party standards	
<input type="radio"/> Yes	62% <div><div></div></div>
<input checked="" type="radio"/> No	25% <div><div></div></div>
Stakeholders included	
<input type="checkbox"/> Clients/customers	75% <div><div></div></div>
<input checked="" type="checkbox"/> Community/public	75% <div><div></div></div>
<input checked="" type="checkbox"/> Contractors	88% <div><div></div></div>
<input checked="" type="checkbox"/> Investors/shareholders	88% <div><div></div></div>

<input checked="" type="checkbox"/> Regulators/government	75% <div><div></div></div>
<input type="checkbox"/> Special interest groups	12% <div><div></div></div>
<input type="checkbox"/> Other	12% <div><div></div></div>
<input type="radio"/> No	12% <div><div></div></div>

Additional context

AEI Hidrocarburos recognizes the importance of involving stakeholders as part of decision making. Communication channels allow aligning perspectives, identifying risks and opportunities on the performance of the business model. This approach seeks to comply with national regulations, best practices and sustainable, inclusive and responsible management.

SE2 Points: 1.44/1.44

Supply chain engagement program	Percentage of Benchmark Group
<input checked="" type="radio"/> Yes	88% <div><div></div></div> ^
Elements of supply chain engagement program	
<input checked="" type="checkbox"/> Developing or applying ESG policies	75% <div><div></div></div>
<input checked="" type="checkbox"/> Planning and preparation for engagement	88% <div><div></div></div>
<input checked="" type="checkbox"/> Development of action plan	50% <div><div></div></div>
<input checked="" type="checkbox"/> Due diligence process	75% <div><div></div></div>
<input checked="" type="checkbox"/> Implementation of engagement plan	38% <div><div></div></div>
<input type="checkbox"/> Training	50% <div><div></div></div>
<input checked="" type="checkbox"/> Program review and evaluation	75% <div><div></div></div>
<input checked="" type="checkbox"/> Feedback sessions with stakeholders	62% <div><div></div></div>
Issues covered by procurement processes	
<input checked="" type="checkbox"/> Bribery and corruption	62% <div><div></div></div>
<input checked="" type="checkbox"/> Business ethics	75% <div><div></div></div>
<input checked="" type="checkbox"/> Child labor	75% <div><div></div></div>

<input checked="" type="checkbox"/> Diversity, equity and inclusion	38%	<div><div></div></div>
<input checked="" type="checkbox"/> Environmental process standards	62%	<div><div></div></div>
<input checked="" type="checkbox"/> Environmental product standards	62%	<div><div></div></div>
<input checked="" type="checkbox"/> Forced or compulsory labor	75%	<div><div></div></div>
<input checked="" type="checkbox"/> Human rights	88%	<div><div></div></div>

<input type="checkbox"/> Human health-based product standards	38%	<div><div></div></div>
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<input checked="" type="checkbox"/> Occupational health and safety	88%	<div><div></div></div>
<input checked="" type="checkbox"/> Labor standards and working conditions	75%	<div><div></div></div>

<input type="checkbox"/> Other	0%	<div><div></div></div>
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External parties to whom the requirements apply

<input checked="" type="checkbox"/> Contractors/suppliers (tier 1)	88%	<div><div></div></div>
<input checked="" type="checkbox"/> Contractors/suppliers (beyond tier 1)	25%	<div><div></div></div>

<input type="checkbox"/> Other	0%	<div><div></div></div>
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<input type="radio"/> No	12%	<div><div></div></div>
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Additional context

 AEI Hidrocarburos is committed to responsible supply chain management, aligned with ESG principles. Supplier selection processes are implemented to ensure that they comply with environmental, social and governance standards. In addition, monitoring is encouraged to identify and mitigate risks that may be linked to our activities.

SE3.1 Points: 1.44/1.44

Stakeholder grievance process	Percentage of Benchmark Group
<input checked="" type="radio"/> Yes	75% <div><div></div></div> ^

Characteristics included

<input checked="" type="checkbox"/> Accessible and easy to understand	62%	<div><div></div></div>
<input checked="" type="checkbox"/> Anonymous	75%	<div><div></div></div>


<input checked="" type="checkbox"/> Dialogue-based	62%	<div><div></div></div>
<input checked="" type="checkbox"/> Equitable and rights compatible	62%	<div><div></div></div>
<input checked="" type="checkbox"/> Improvement based	62%	<div><div></div></div>
<input checked="" type="checkbox"/> Legitimate and safe	75%	<div><div></div></div>
<input type="checkbox"/> Predictable	38%	<div><div></div></div>
<input checked="" type="checkbox"/> Prohibitive against retaliation	75%	<div><div></div></div>
<input checked="" type="checkbox"/> Transparent	62%	<div><div></div></div>
<input type="checkbox"/> Other	0%	<div><div></div></div>

Stakeholders included

<input checked="" type="checkbox"/> Clients/customers	75%	<div><div></div></div>
<input checked="" type="checkbox"/> Community/public	75%	<div><div></div></div>
<input checked="" type="checkbox"/> Contractors	75%	<div><div></div></div>
<input checked="" type="checkbox"/> Employees	75%	<div><div></div></div>
<input checked="" type="checkbox"/> Investors/shareholders	75%	<div><div></div></div>
<input checked="" type="checkbox"/> Regulators/government	75%	<div><div></div></div>
<input type="checkbox"/> Special interest groups	62%	<div><div></div></div>
<input checked="" type="checkbox"/> Suppliers	75%	<div><div></div></div>
<input checked="" type="checkbox"/> Supply chain (beyond Tier 1 suppliers and contractors)	38%	<div><div></div></div>
<input type="checkbox"/> Other	0%	<div><div></div></div>

<input type="radio"/> No	25%	<div><div></div></div>
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Additional context

 For the ESG incident monitoring indicator (SE3.1), AEI Hidrocarburos and AINDA have implemented several mechanisms to monitor and communicate to the value chain any controversies, faults, sanctions, incidents, accidents, or non-compliance, in accordance with its codes of conduct and ethics, as well as its supplier contracting and selection policy. There is a dedicated hotline for the submission of claims and complaints, mentioned in both the code of conduct and the policy. These mechanisms ensure clear and effective communication with the value chain about any incidents, promoting transparency and accountability in all AEI Hidrocarburos and AINDA's operations.

SE3.2 Not Scored




Stakeholder grievance monitoring	Percentage of Benchmark Group
<input type="radio"/> Yes	12% <div></div>
<input checked="" type="radio"/> No	88% <div></div>




Additional context

 For the ESG incident monitoring indicator (SE3.2), AEI Hidrocarburos has implemented several mechanisms to monitor disputes, misconduct, sanctions, incidents, accidents, or non-compliance generated by the value chain, in accordance with its codes of conduct and ethics, as well as its supplier contracting and selection policy. There is a dedicated hotline for the submission of claims and complaints, mentioned in both the code of conduct and the policy. These mechanisms ensure clear and effective communication with the value chain about any incidents, promoting transparency and accountability in all AEI Hidrocarburos operations.

Performance

Score Summary

	Aspect indicator	Score Max	Score Entity (p)	Score Benchmark (p)
	Implementation			
IM1	Implementation of environmental actions		Not scored	
IM2	Implementation of social actions		Not scored	
IM3	Implementation of governance actions		Not scored	
	Output & Impact			
OI1	Reporting on output & impact		Not scored	
	Energy	12.69p 21.2%	12.69	12.69
EN1	Reporting on energy performance	12.69	12.69	12.69
	Greenhouse Gas Emissions	12.69p 21.2%	12.69	11.26
GH1	Reporting on greenhouse gas emissions	12.69	12.69	11.26
	Air Pollution	12.69p 21.2%	12.69	10.88
AP1	Reporting on air pollution	12.69	12.69	10.88
	Water	0.00p 0%	0	0
WT1	Reporting on water inflows/withdrawals	0	0	0
WT2	Reporting on water outflows/discharges	0	0	0
	Waste	6.35p 10.6%	6.35	5.08
WS1	Reporting on waste generation and disposal	6.35	6.35	5.08
	Biodiversity & Habitat	0.00p 0%	0	0
BI1	Reporting on biodiversity and habitat	0	0	0
	Health & Safety	12.69p 21.2%	12.69	11.78
HS1	Reporting on health and safety performance: employees	6.35	6.35	5.98
HS2	Reporting on health and safety performance: contractors	0	0	0

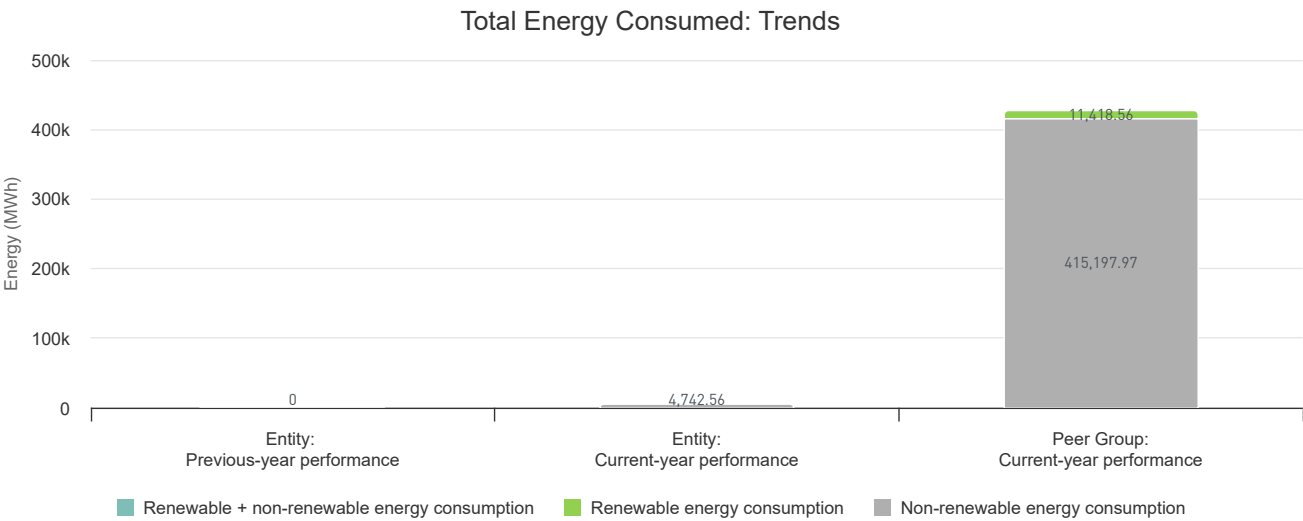
	Aspect indicator	Score Max	Score Entity (p)	Score Benchmark (p)
HS3	Reporting on health and safety performance: users	0	0	0
HS4	Reporting on health and safety performance: community	6.35	6.35	4.53
	Employees	0.00p 0%	0	0
EM1	Reporting on employee engagement	0	0	0
EM2	Reporting on inclusion and diversity	0	0	0
	Customers	0.00p 0%	0	0
CU1	Customer satisfaction monitoring	0	0	0
	Certifications & Awards	2.88p 4.8%	0	0.41
CA1	Infrastructure certifications	2.88	0	0.41
CA2	Awards for ESG-related actions, performance, or achievements	Not scored		

Asset Impact

Energy

Energy consumed

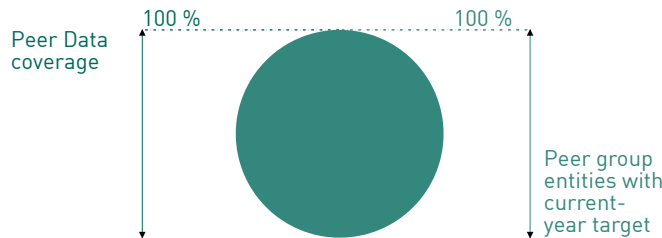
Absolute Performance and Targets



Total energy consumed: Peer Group

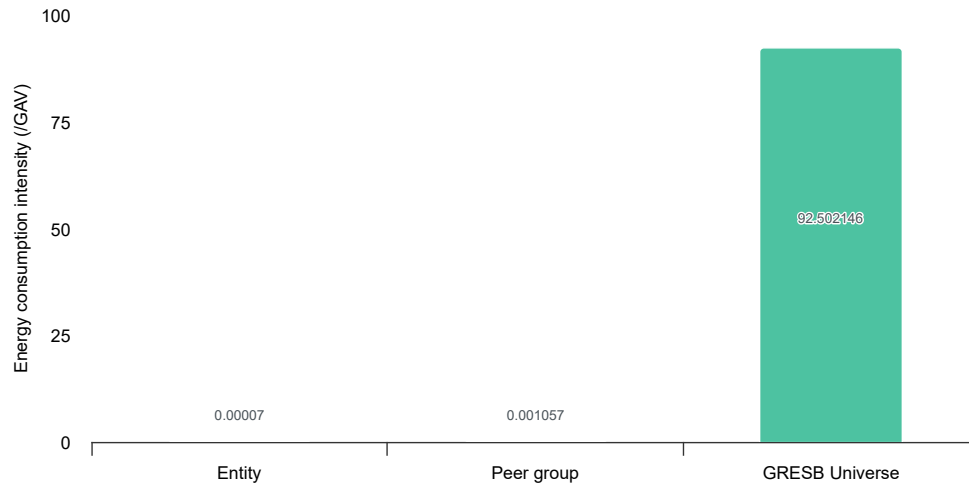


Peer Group Performance Targets



Intensity Performance

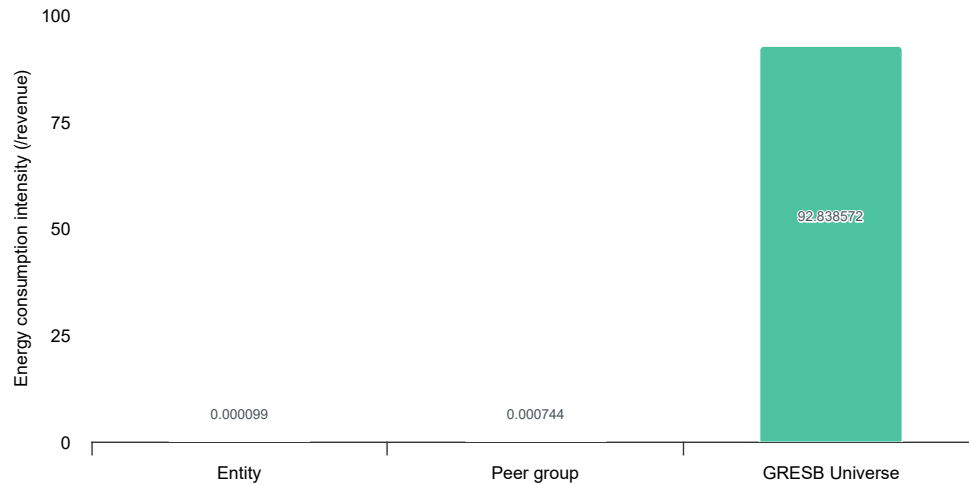
Intensity - Gross Asset Value

**Energy consumed (MWh) / Gross Asset Value (US\$*)**

The intensity is calculated by dividing the total energy consumed by the entity by the Gross Asset Value (GAV) as provided in the Entity & Reporting Characteristics.

*GAV has been converted to US dollars (\$) to allow for comparisons to the peer group and the wider GRESB universe.

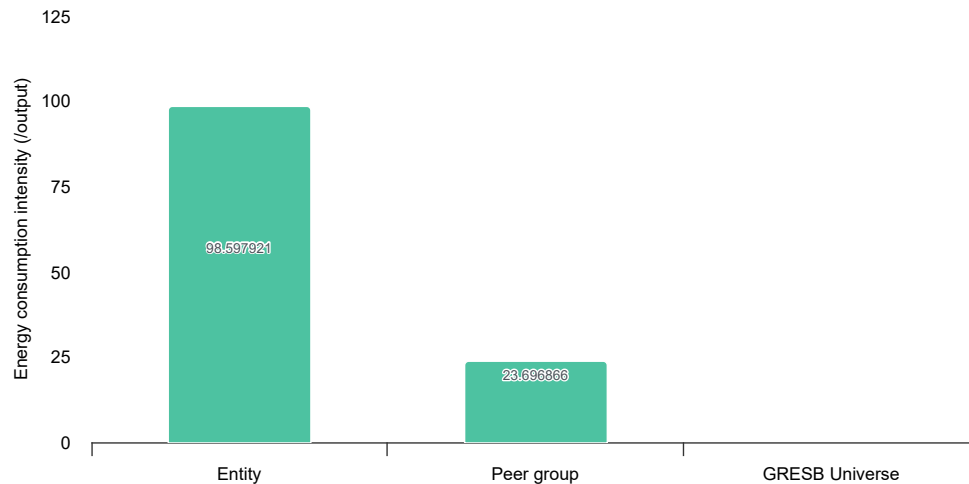
Intensity - Revenue

**Energy consumed (MWh) / Revenue (US\$*)**

The intensity is calculated by dividing the total energy consumed by the entity by revenue as provided in the Entity & Reporting Characteristics.

*Revenue has been converted to US dollars (\$) to allow for comparisons to the peer group and the wider GRESB universe.

Intensity - Output

**Energy consumed (MWh) / Output Output metric: Energy generated**

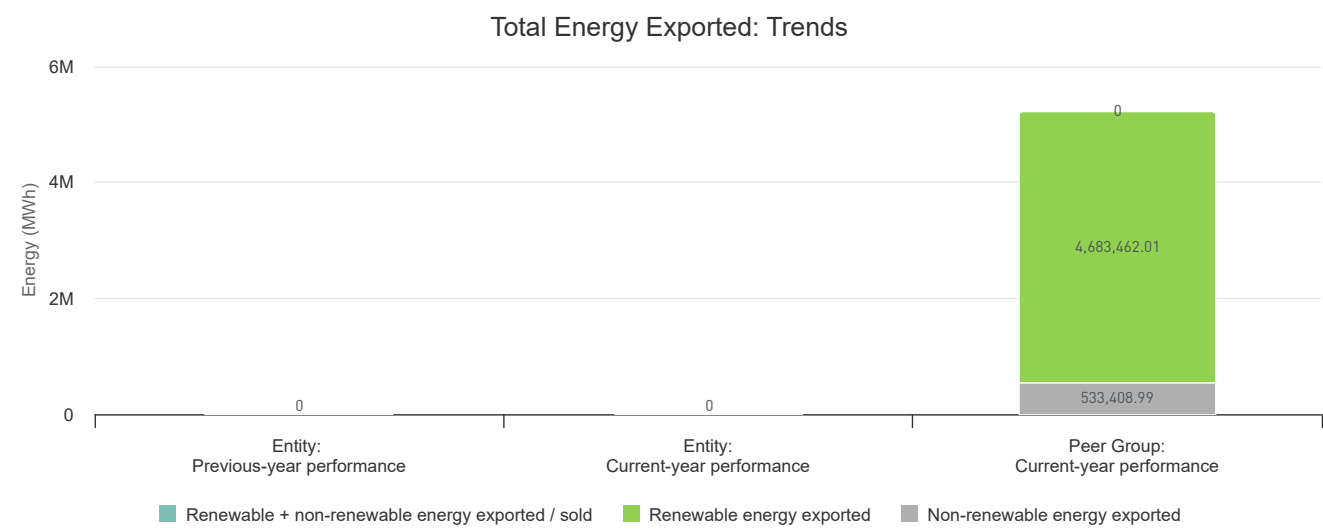
The intensity is calculated by dividing the total energy consumed by the entity by the output as provided in Output & Impact. The output metric is determined by the entity's sector.

*A comparison is made to the peer group only if all entities in the peer group share the same output metric.

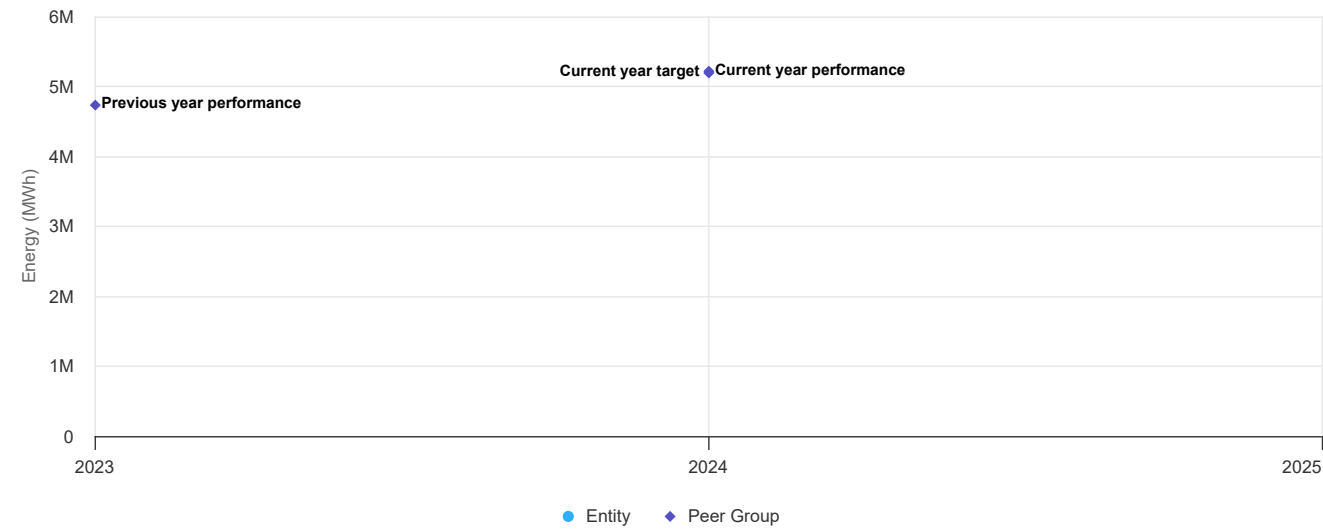
Energy

Energy exported

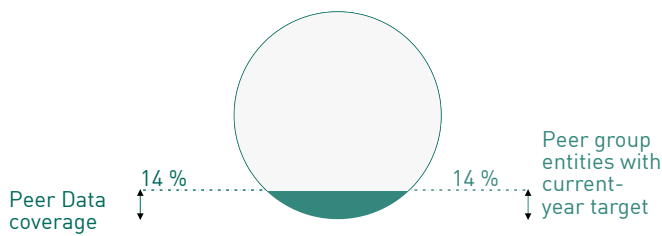
Absolute Performance and Targets



Total energy exported / sold

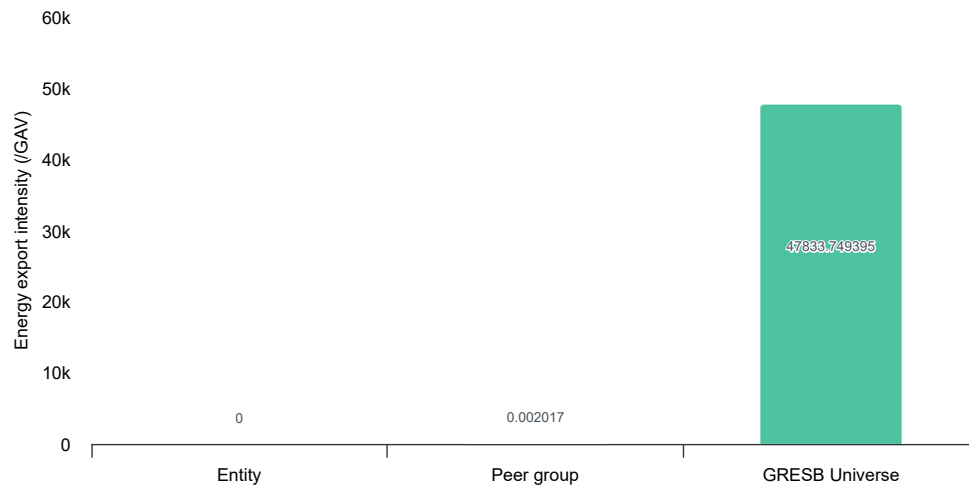


Peer Group Performance Targets



Intensity Performance

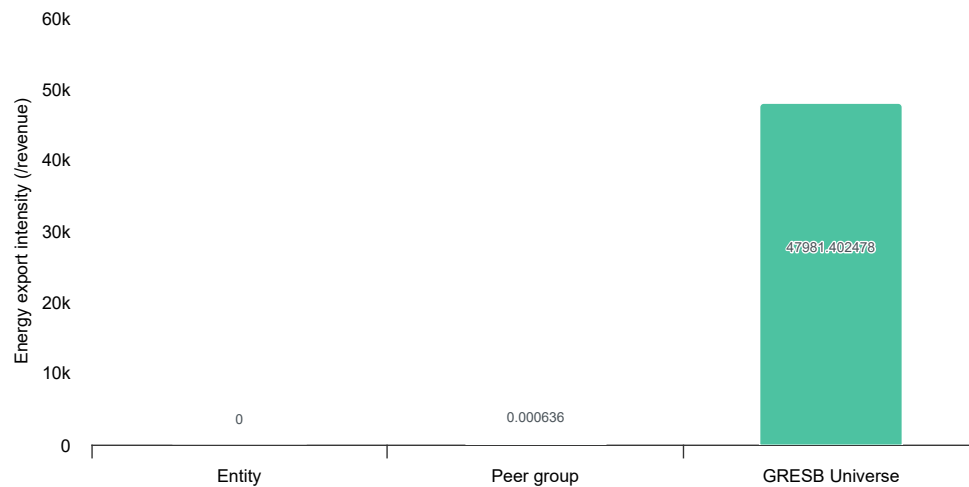
Intensity - Gross Asset Value

**Energy exported (MWh) / Gross Asset Value (US\$*)**

The intensity is calculated by dividing the total energy exported by the entity by the Gross Asset Value (GAV) as provided in the Entity & Reporting Characteristics.

*GAV has been converted to US dollars (\$) to allow for comparisons to the peer group and the wider GRESB universe.

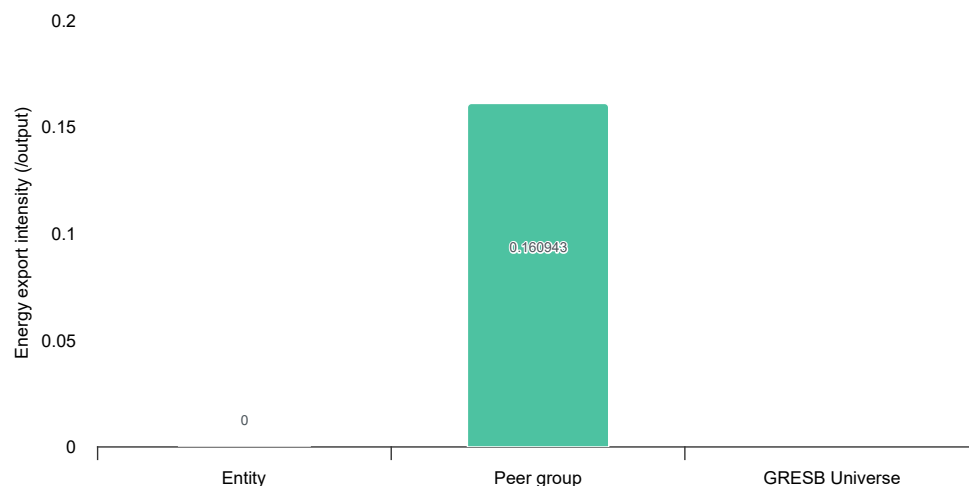
Intensity - Revenue

**Energy exported (MWh) / Revenue (US\$*)**

The intensity is calculated by dividing the total energy exported by the entity by revenue as provided in the Entity & Reporting Characteristics.

*Revenue has been converted to US dollars (\$) to allow for comparisons to the peer group and the wider GRESB universe.

Intensity - Output

**Energy exported (MWh) / Output Output metric: Energy generated**

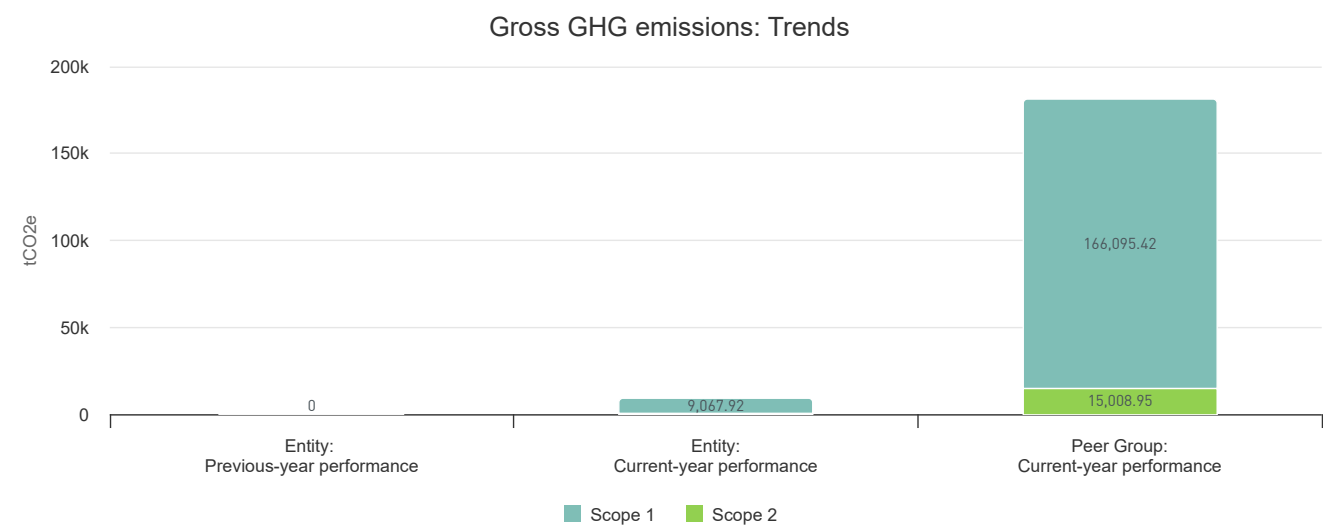
The intensity is calculated by dividing the total energy exported by the entity by the output as provided in Output & Impact. The output metric is determined by the entity's sector.

*A comparison is made to the peer group only if all entities in the peer group share the same output metric.

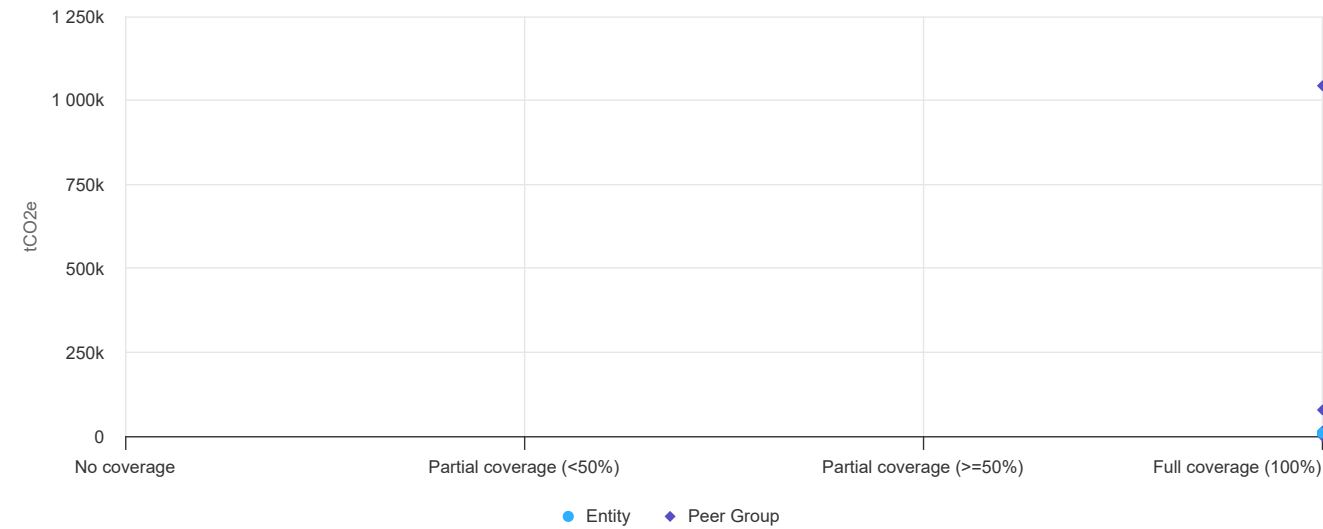
Greenhouse Gas Emissions

Gross GHG emissions (Scope 1 + 2)

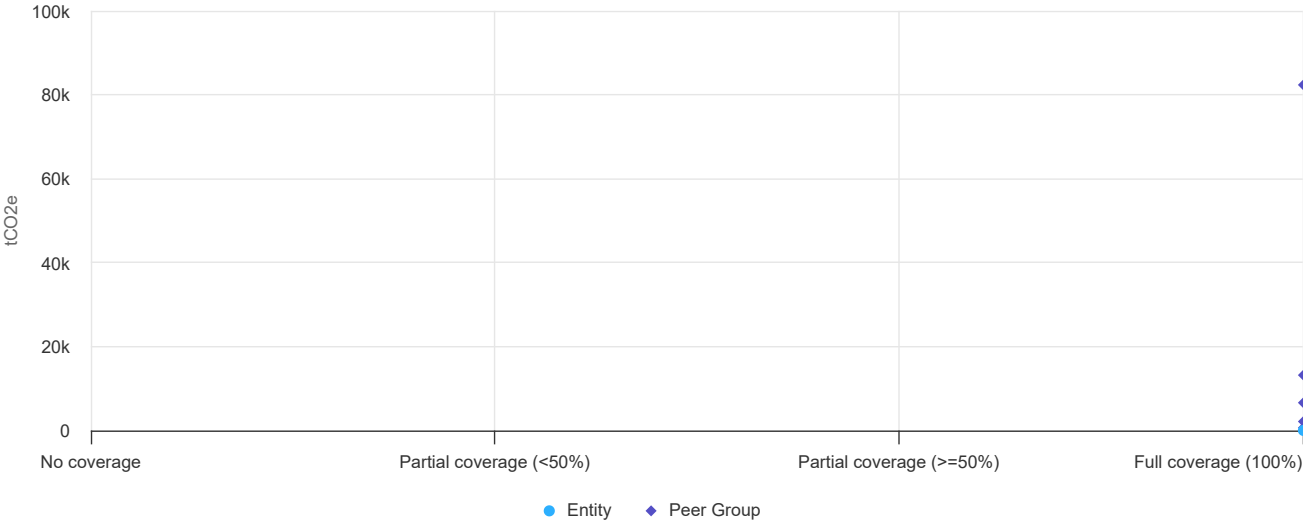
Absolute Performance and Targets



Scope 1 Emissions with Data Coverage



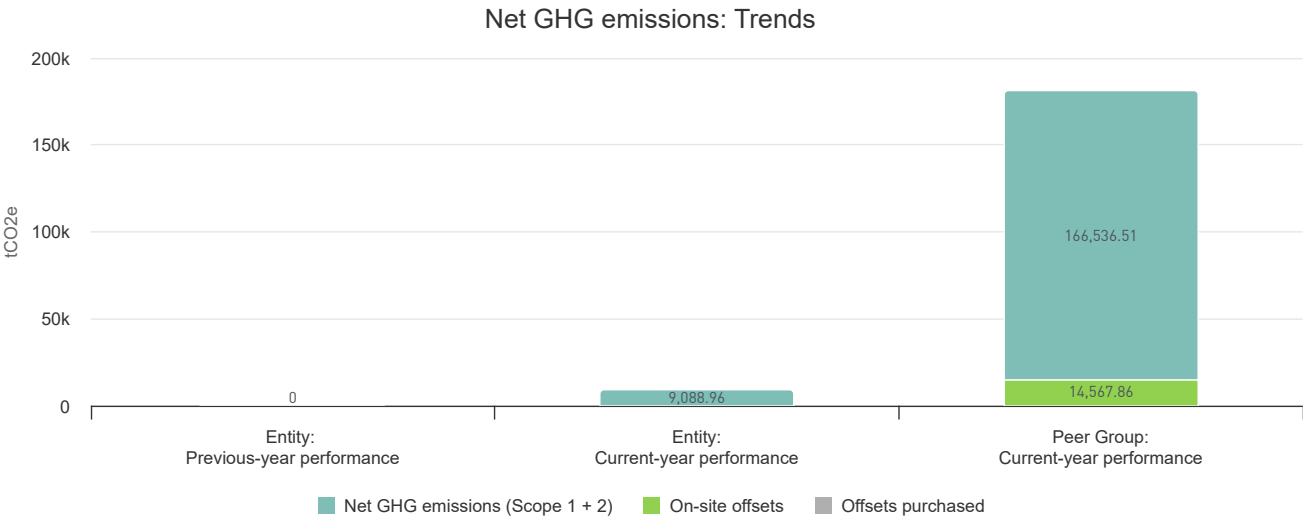
Scope 2 Emissions with Data Coverage



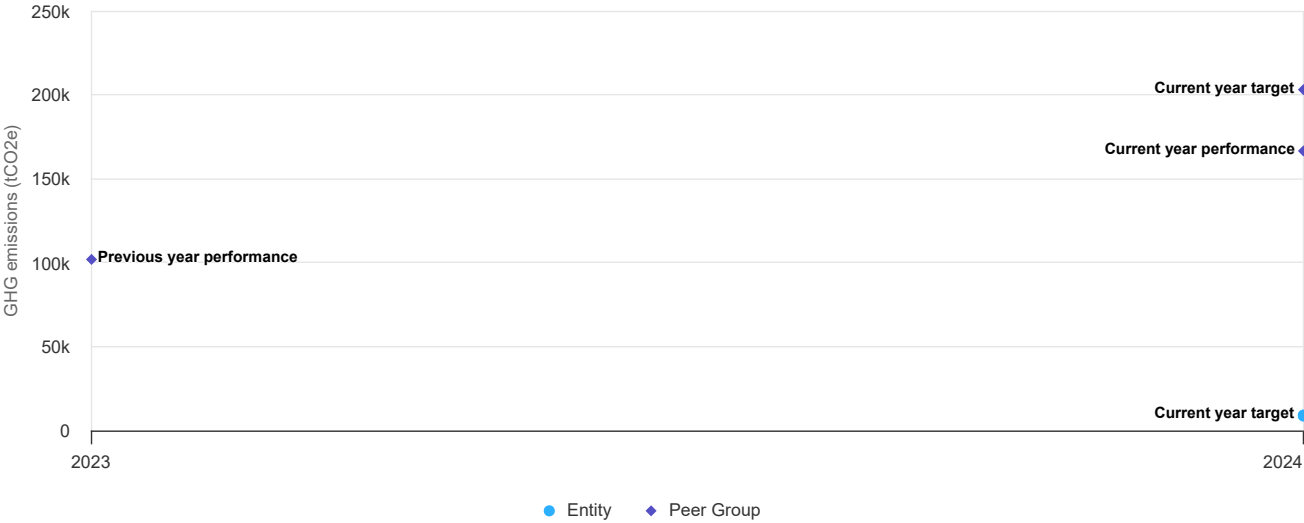
Greenhouse Gas Emissions

Net GHG emissions

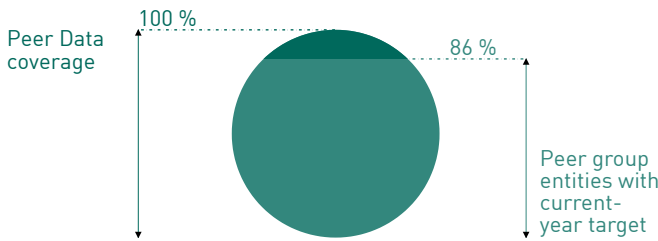
Absolute Performance and Targets



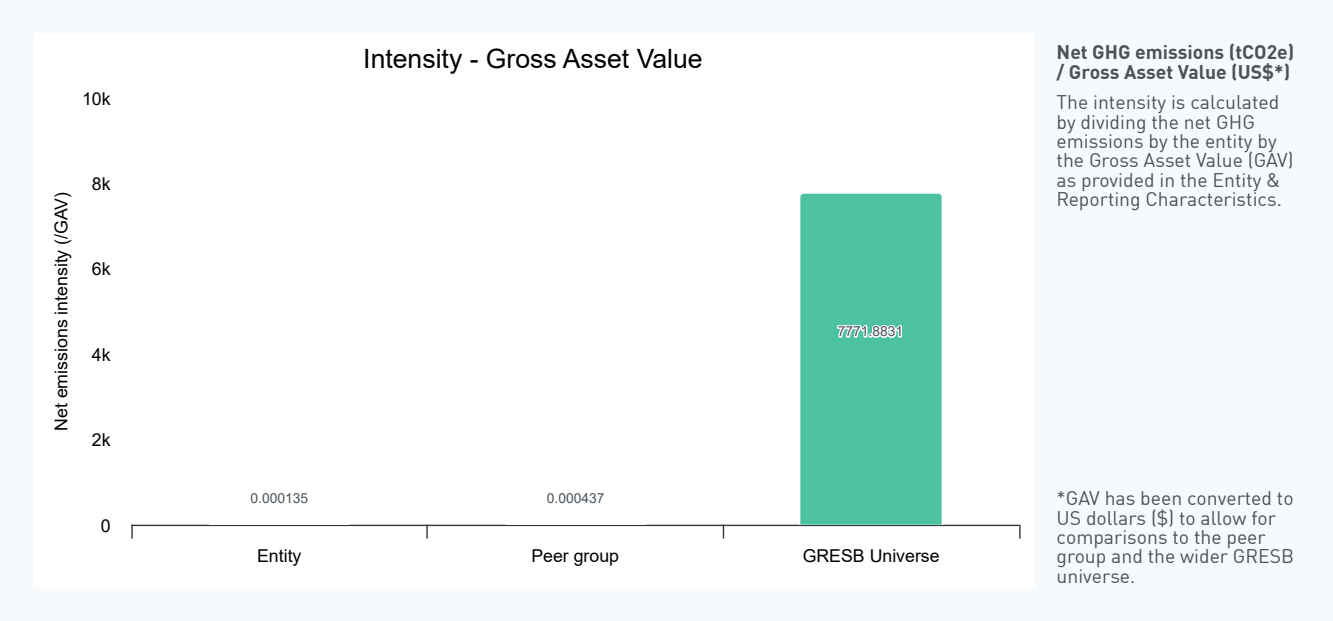
Net GHG emissions [Scope 1 + 2]

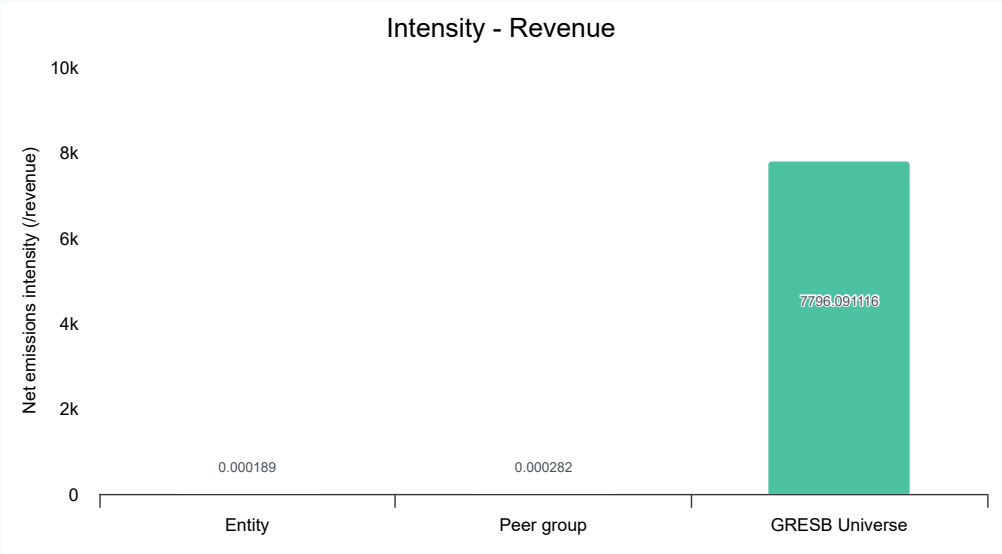


Peer Group Performance Targets



Intensity Performance

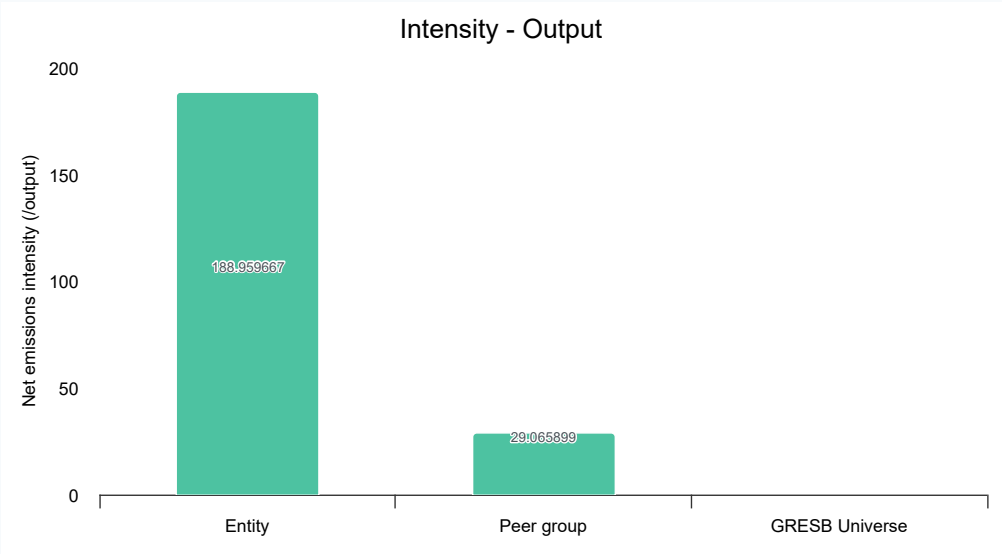




Net GHG emissions (tCO2e) / Revenue (US\$*)

The intensity is calculated by dividing the net GHG emissions by the entity by revenue as provided in the Entity & Reporting Characteristics.

*Revenue has been converted to US dollars (\$) to allow for comparisons to the peer group and the wider GRESB universe.



Net GHG emissions (tCO2e) / Output Output metric: Energy generated

The intensity is calculated by dividing the net GHG emissions by the entity by the output as provided in Output & Impact. The output metric is determined by the entity's sector.

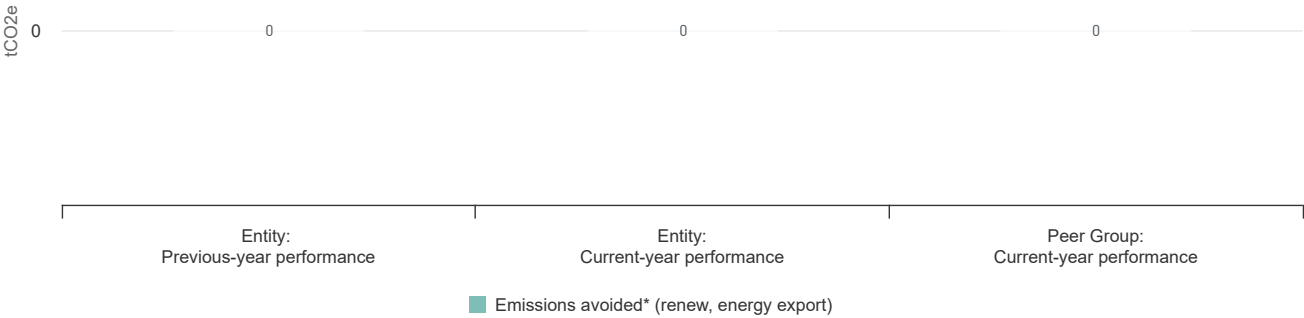
*A comparison is made to the peer group only if all entities in the peer group share the same output metric.

Greenhouse Gas Emissions

Emissions avoided* (renew, energy export)

Absolute Performance and Targets

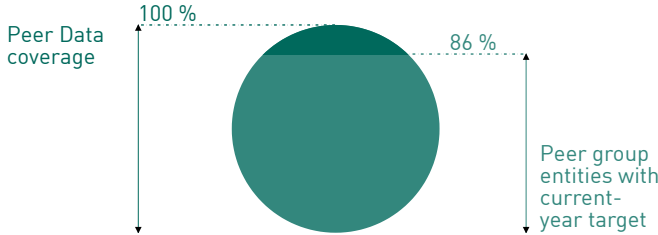
Emissions avoided* (renew, energy export): Trends



Emissions avoided* (renew, energy export)



Peer Group Performance Targets

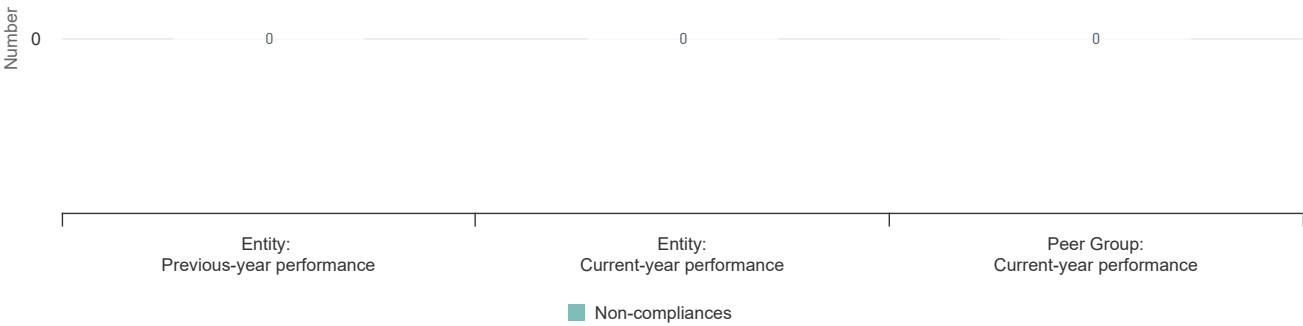


Air Pollution

Non-compliances

Absolute Performance and Targets

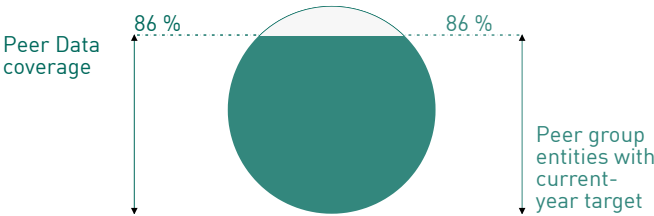
Non-compliances: Trends



Non-compliances



Peer Group Performance Targets

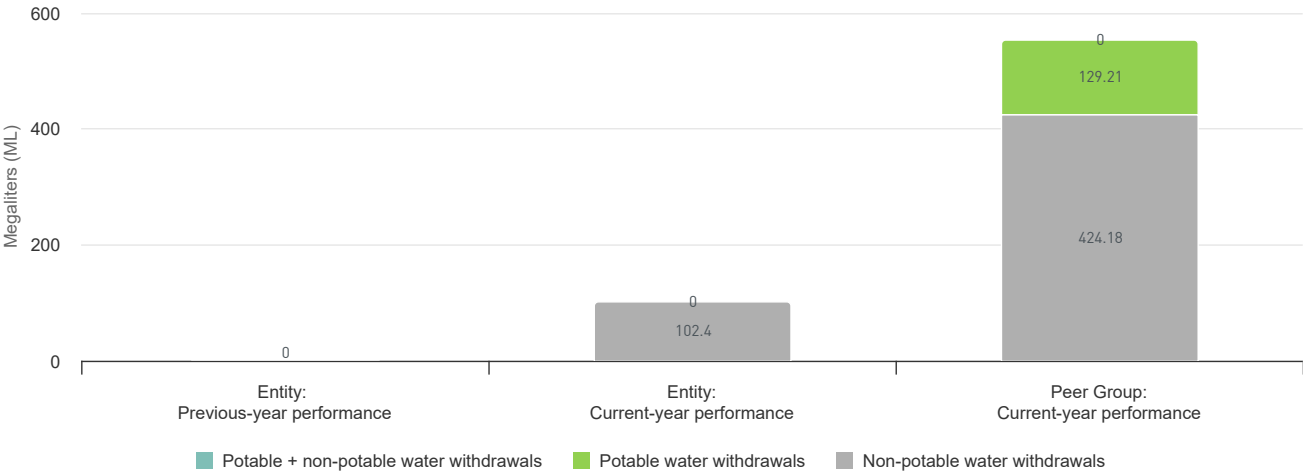


Water inflows/withdrawals

Water withdrawals

Absolute Performance and Targets

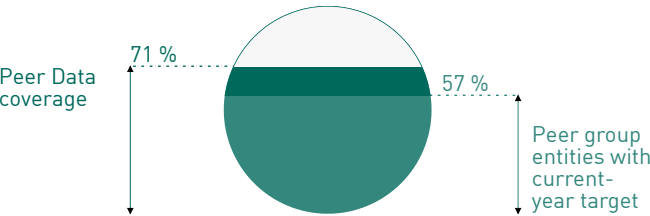
Total Water Withdrawals: Trends



Total water withdrawals

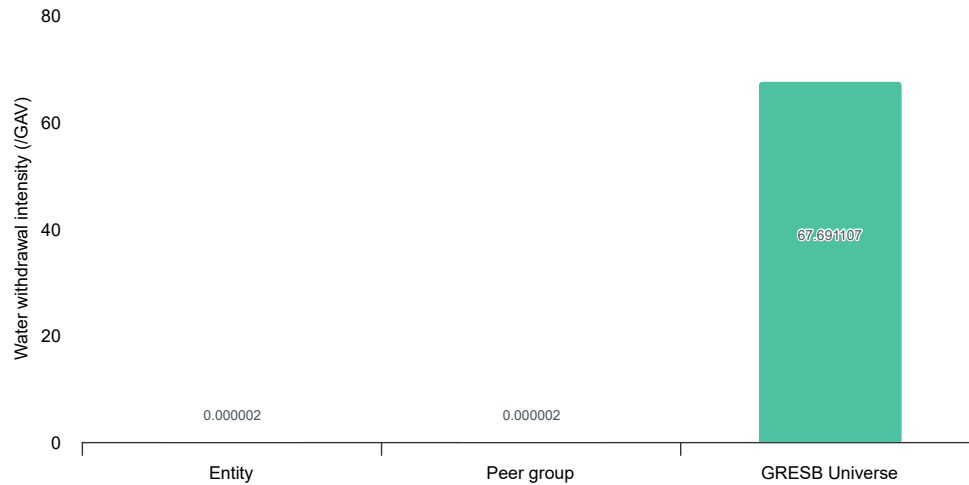


Peer Group Performance Targets



Intensity Performance

Intensity - Gross Asset Value

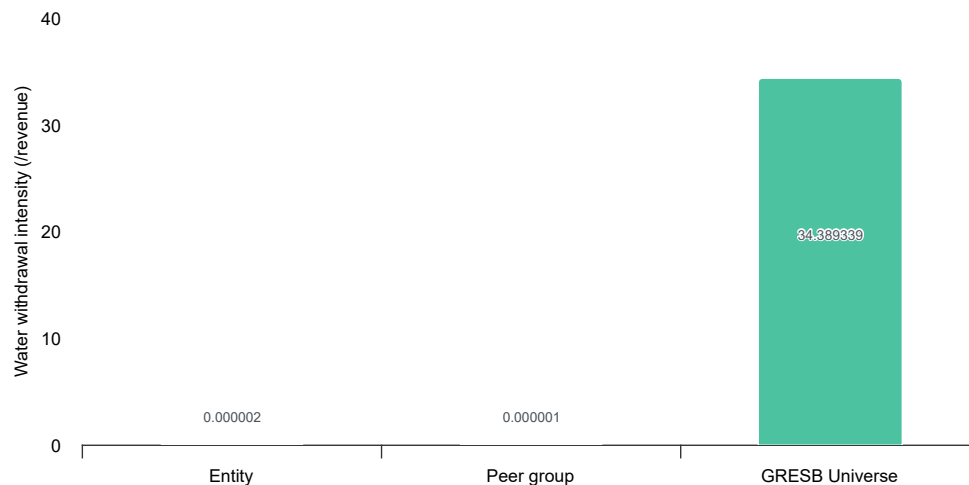


GRESB Universe • Series 1:
0.000028 Total withdrawals (ML) / Gross Asset Value (US\$*)

The intensity is calculated by dividing the total water withdrawals by the entity by the Gross Asset Value (GAV) as provided in the Entity & Reporting Characteristics.

*GAV has been converted to US dollars (\$) to allow for comparisons to the peer group and the wider GRESB universe.

Intensity - Revenue

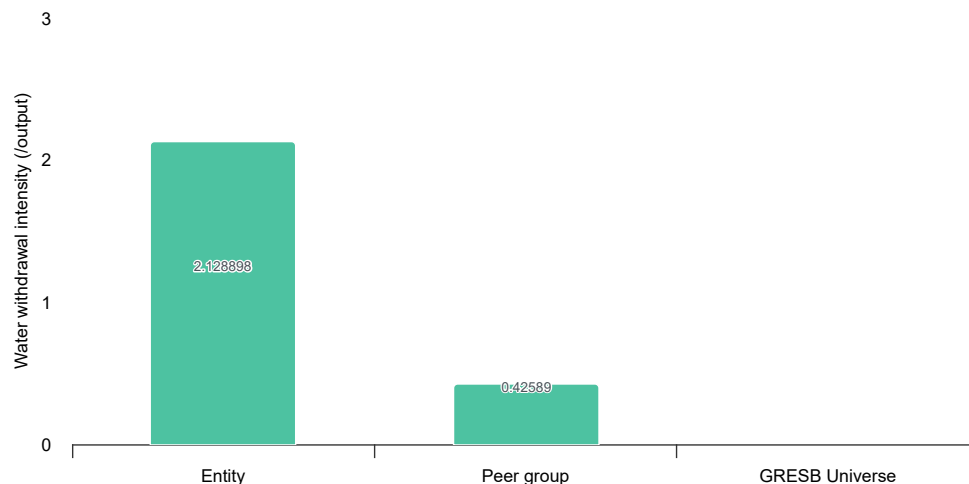


Total withdrawals (ML) / Revenue (US\$*)

The intensity is calculated by dividing the total water withdrawals by the entity by revenue as provided in the Entity & Reporting Characteristics.

*Revenue has been converted to US dollars (\$) to allow for comparisons to the peer group and the wider GRESB universe.

Intensity - Output



Total withdrawals (ML) / Output Output metric: Energy generated

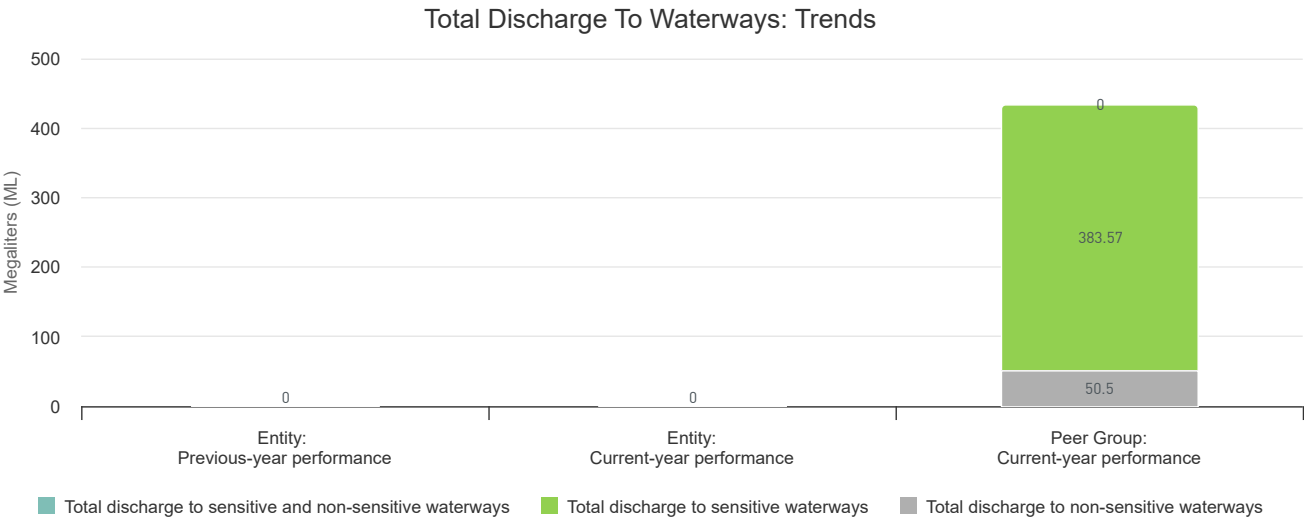
The intensity is calculated by dividing the total water withdrawals by the entity by the output as provided in Output & Impact. The output metric is determined by the entity's sector.

*A comparison is made to the peer group only if all entities in the peer group share the same output metric.

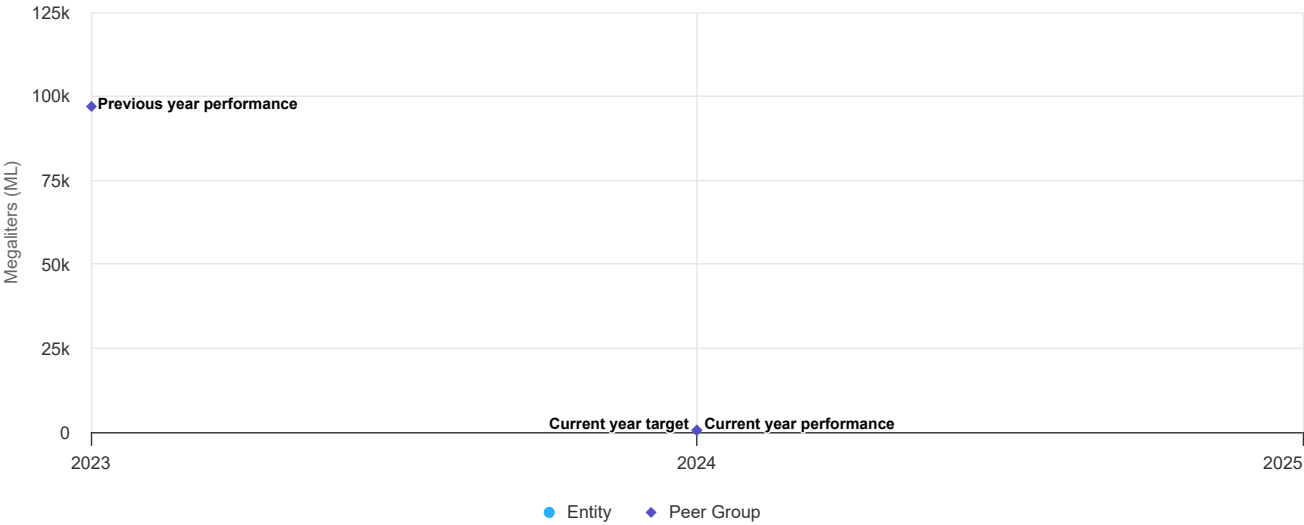
Water outflows/discharge

Total discharge to waterways

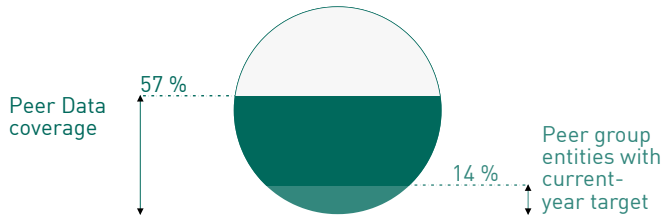
Absolute Performance and Targets



Total water discharged



Peer Group Performance Targets

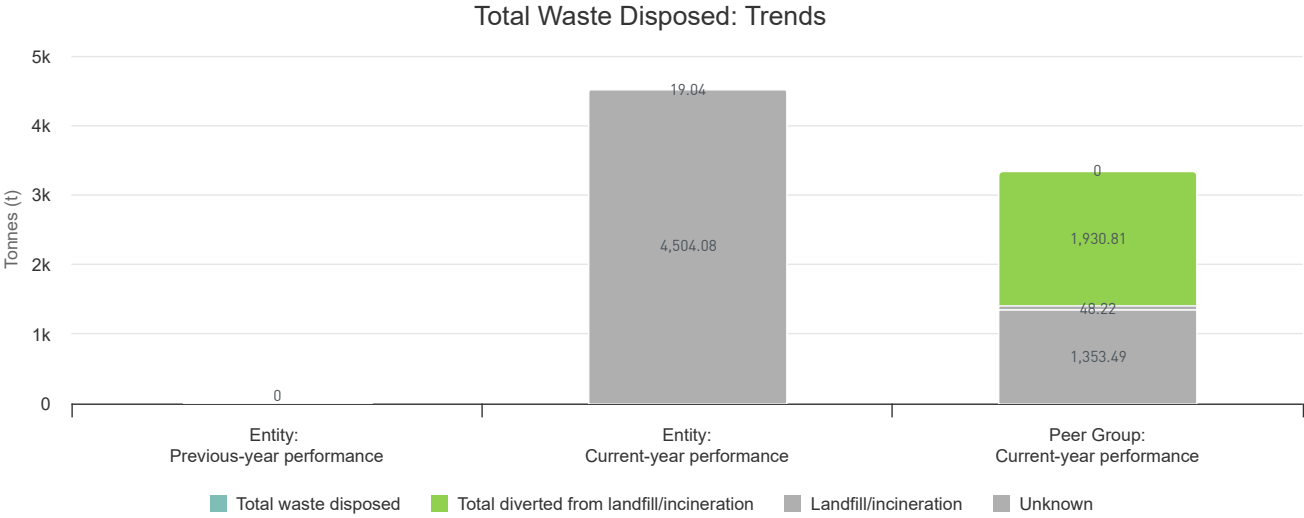


Intensity Performance

Waste

Total waste disposed

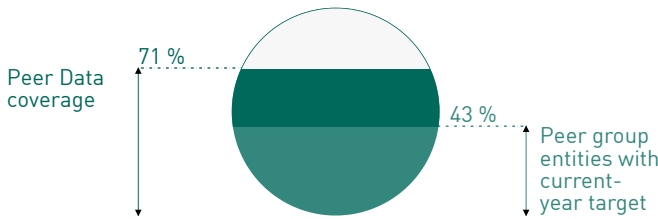
Absolute Performance and Targets



Total waste disposed

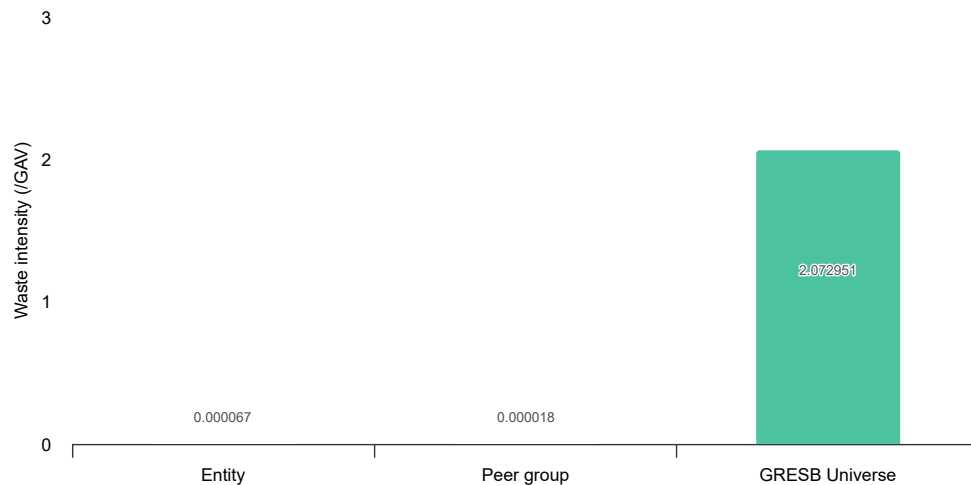


Peer Group Performance Targets



Intensity Performance

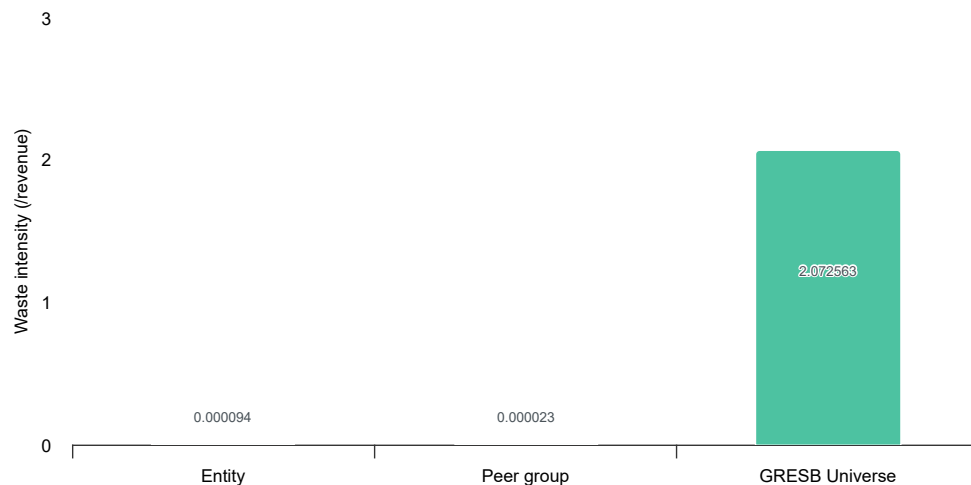
Intensity - Gross Asset Value

**Total waste (tonnes) / Gross Asset Value (US\$*)**

The intensity is calculated by dividing the total waste disposed by the entity by the Gross Asset Value (GAV) as provided in the Entity & Reporting Characteristics.

*GAV has been converted to US dollars (\$) to allow for comparisons to the peer group and the wider GRESB universe.

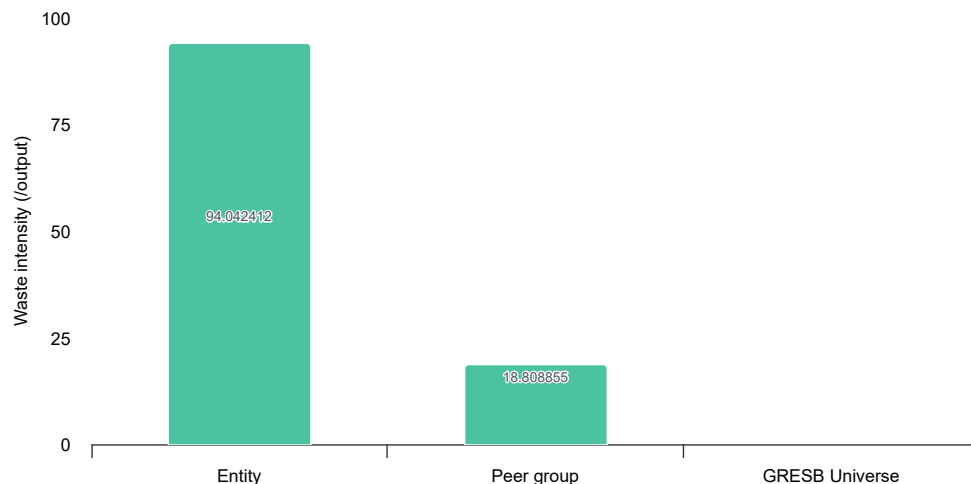
Intensity - Revenue

**Total waste (tonnes) / Revenue (US\$*)**

The intensity is calculated by dividing the total waste disposed by the entity by revenue as provided in the Entity & Reporting Characteristics.

*Revenue has been converted to US dollars (\$) to allow for comparisons to the peer group and the wider GRESB universe.

Intensity - Output

**Total waste (tonnes) / Output Output metric: Energy generated**

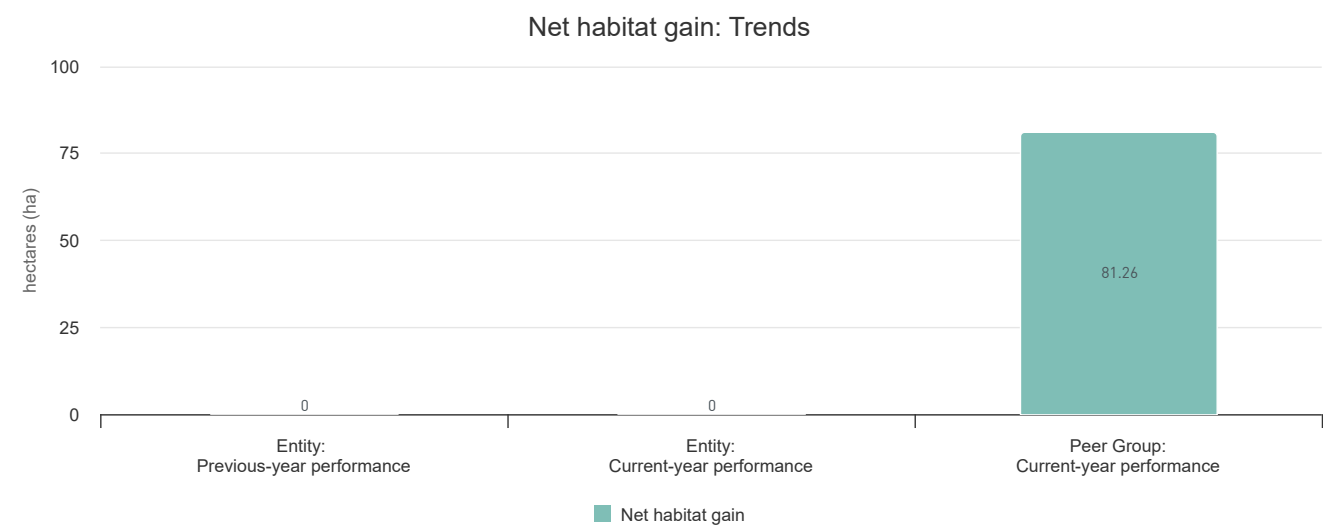
The intensity is calculated by dividing the total waste disposed by the entity by the output as provided in Output & Impact. The output metric is determined by the entity's sector.

*A comparison is made to the peer group only if all entities in the peer group share the same output metric.

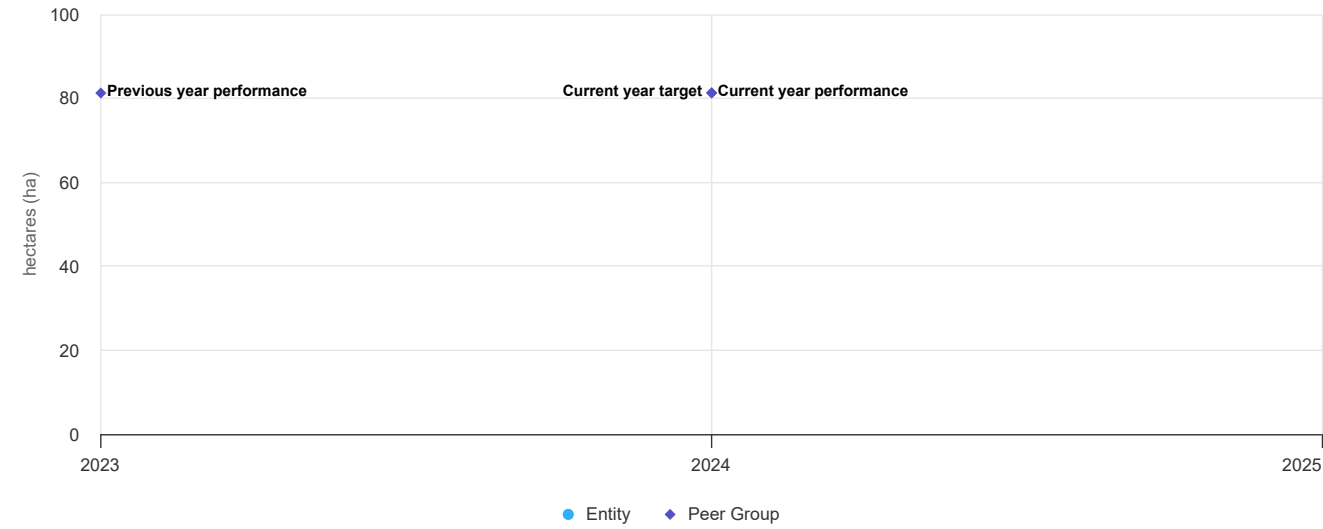
Biodiversity

Net habitat gain

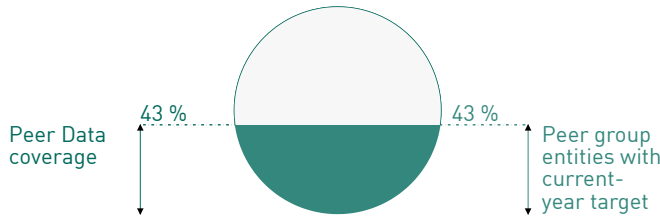
Absolute Performance and Targets



Net habitat gain



Peer Group Performance Targets



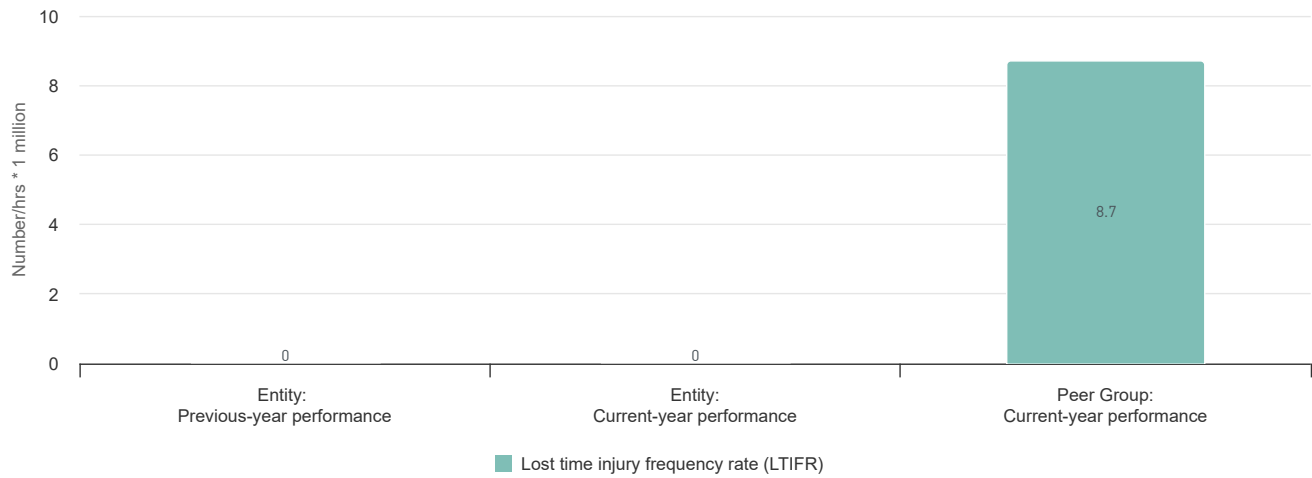
Intensity Performance

Health & Safety: Employees

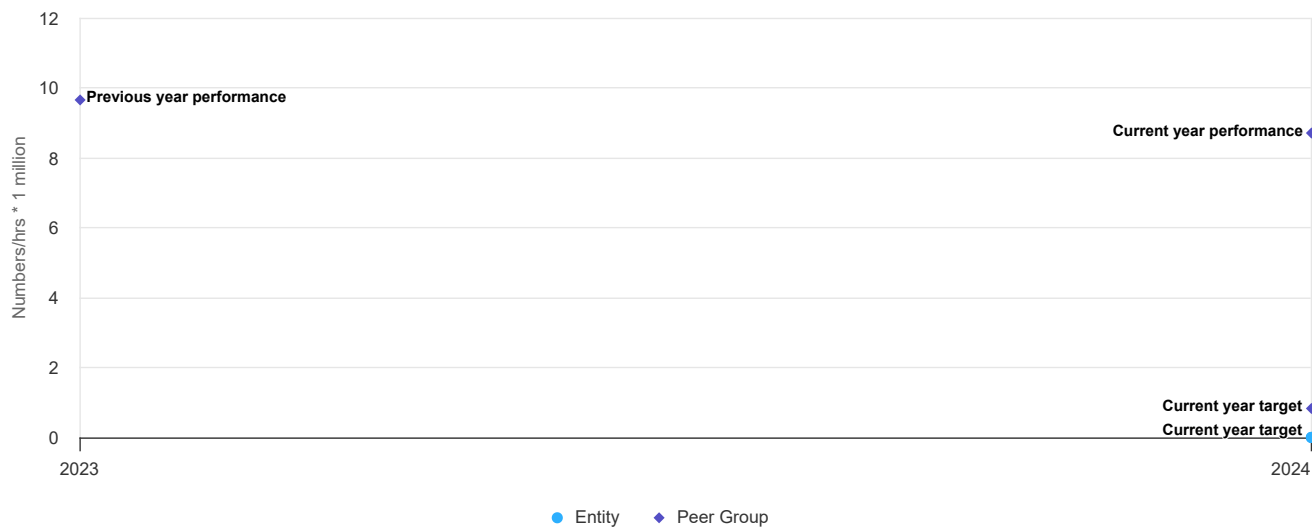
Lost time injury frequency rate (LTIFR)

Performance and Targets

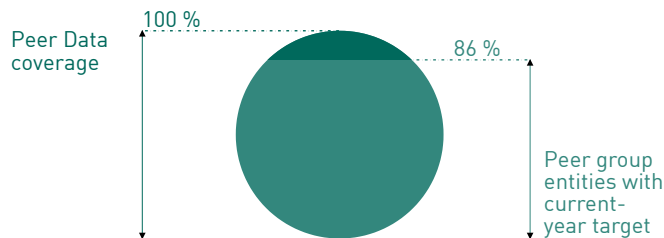
Lost time injury frequency rate (LTIFR): Trends



Lost time injury frequency rate (LTIFR)



Peer Group Performance Targets

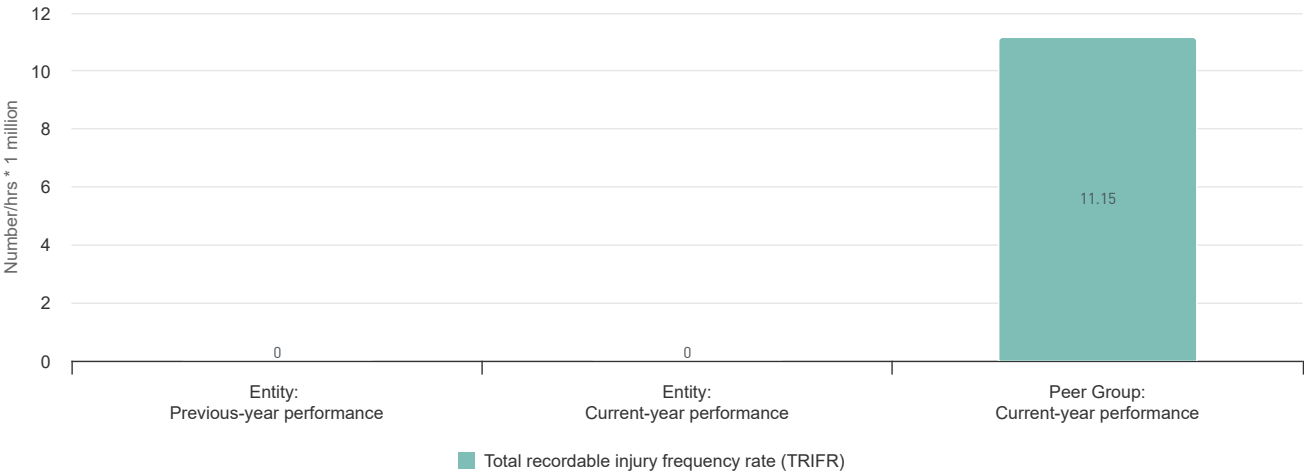


Health & Safety: Employees

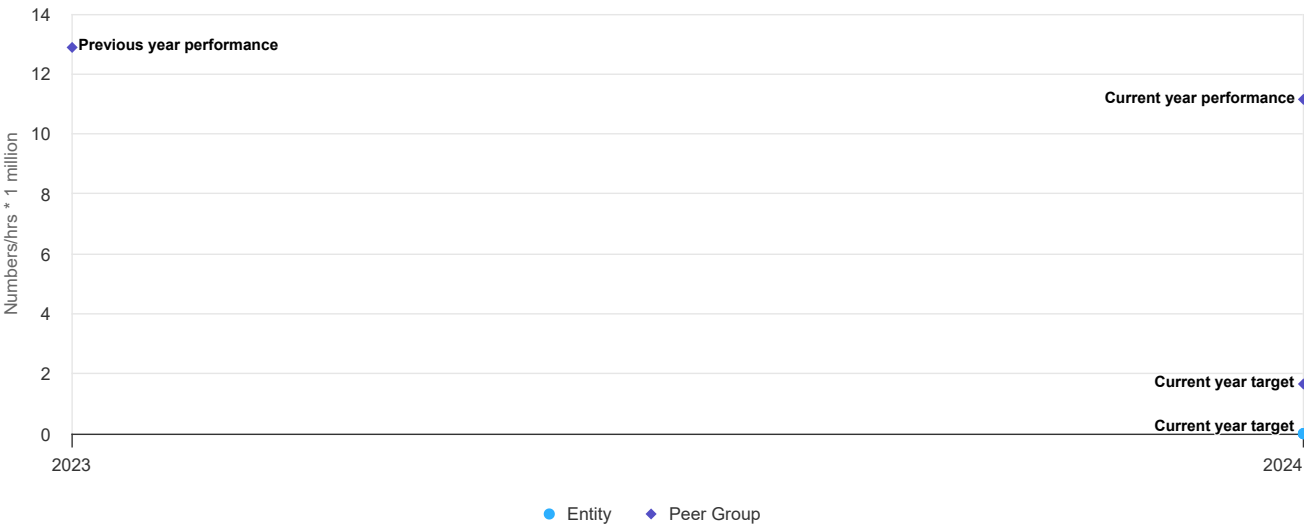
Total recordable injury frequency rate (TRIFR)

Performance and Targets

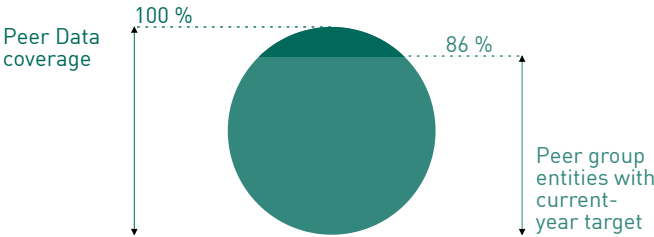
Total recordable injury frequency rate (TRIFR): Trends



Total recordable injury frequency rate (TRIFR)



Peer Group Performance Targets

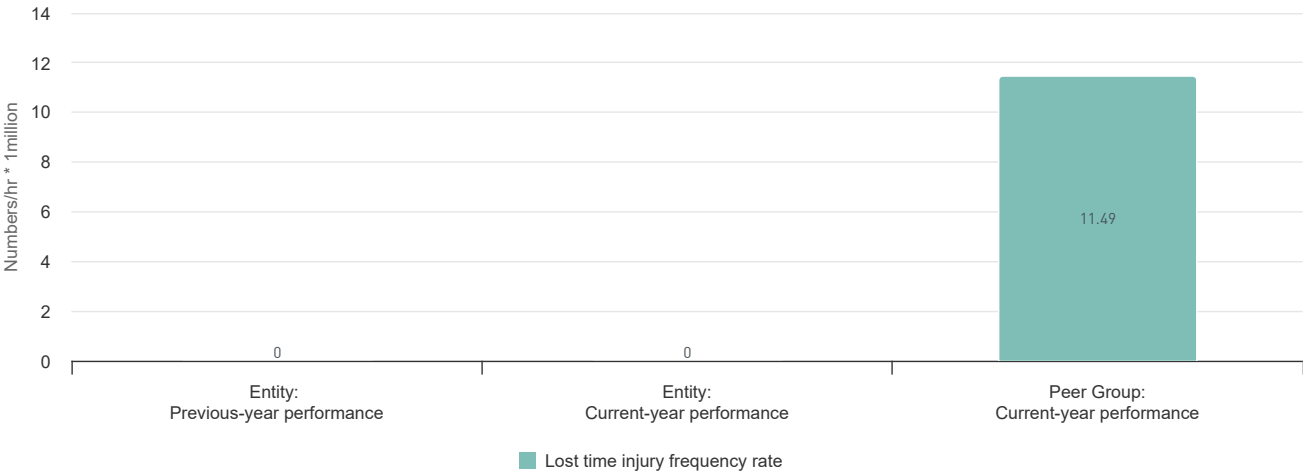


Health & Safety: Contractors

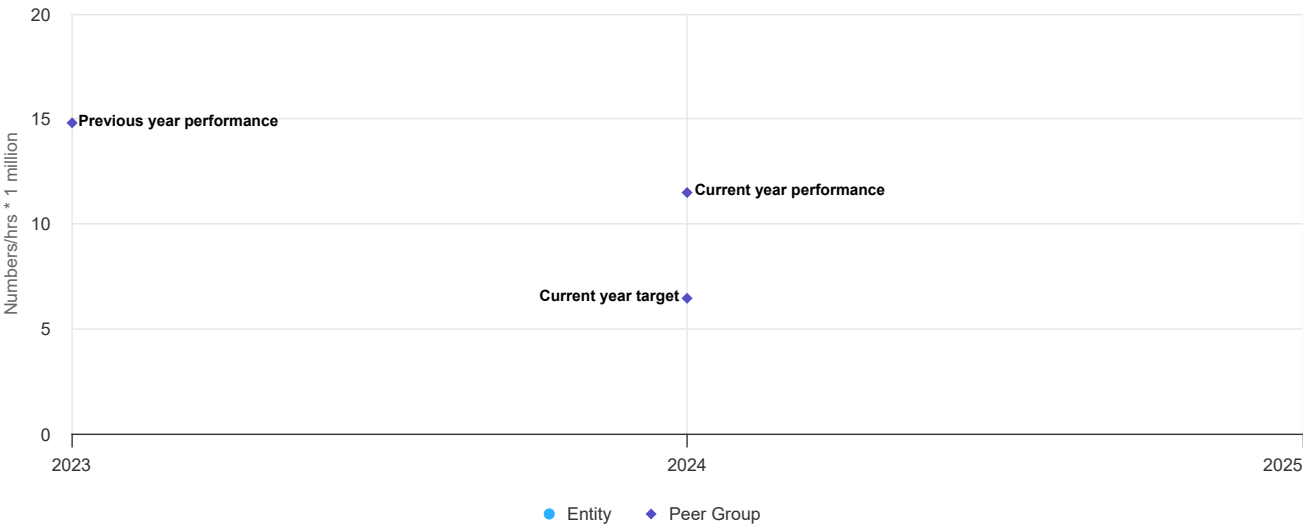
Lost time injury frequency rate

Performance and Targets

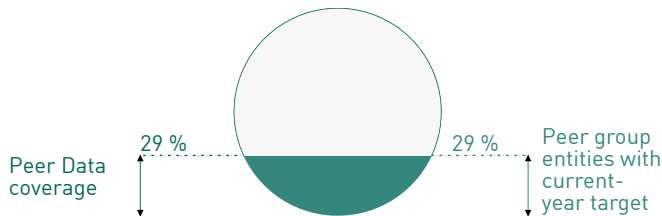
Lost time injury frequency rate: Trends



Lost time injury frequency rate



Peer Group Performance Targets

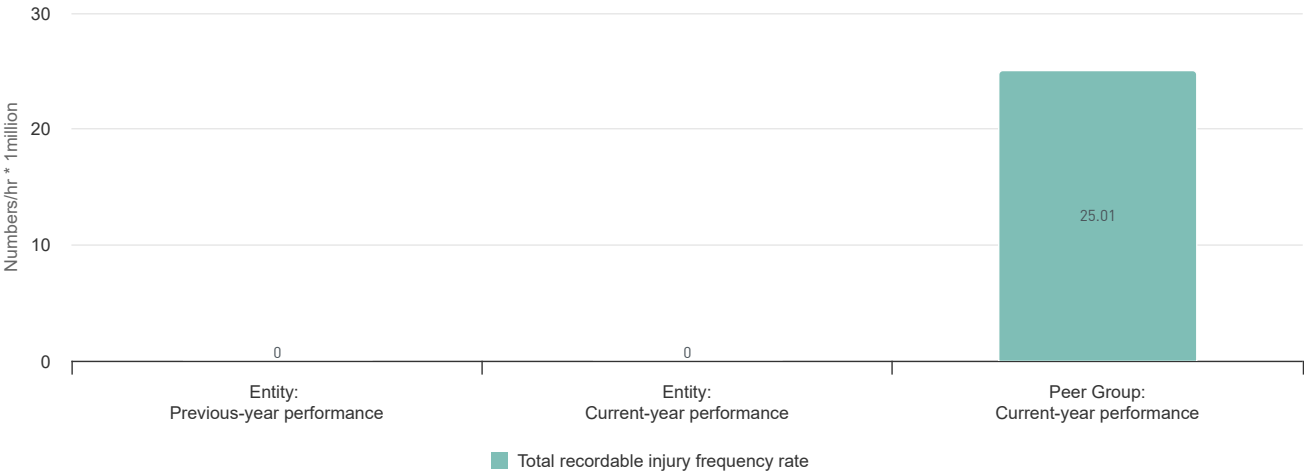


Health & Safety: Contractors

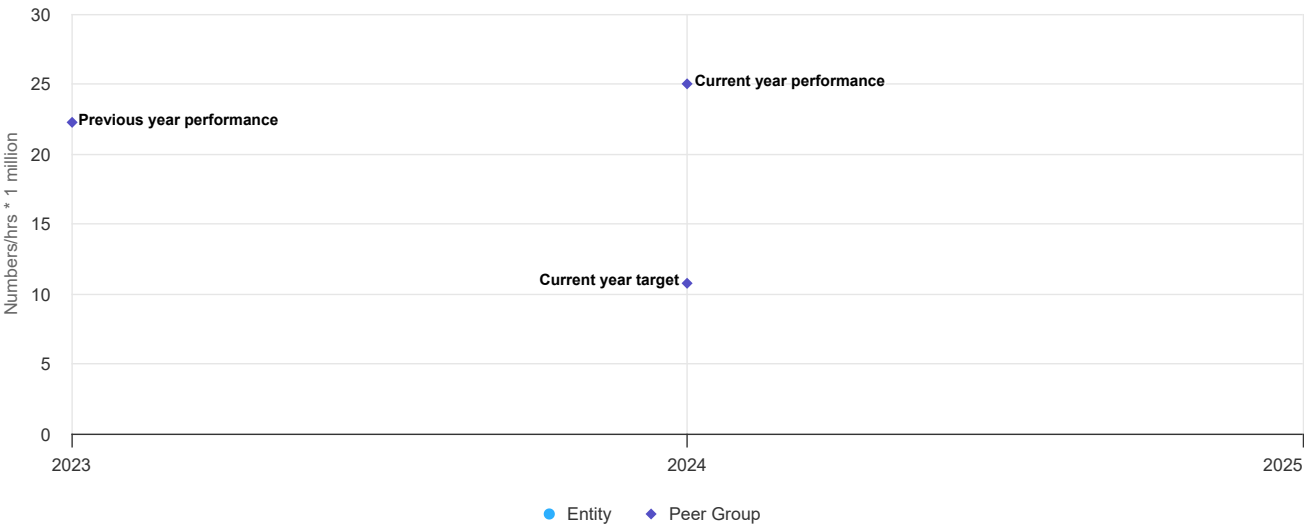
Total recordable injury frequency rate

Performance and Targets

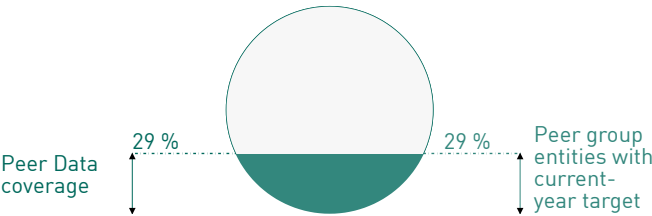
Total recordable injury frequency rate: Trends



Total recordable injury frequency rate



Peer Group Performance Targets

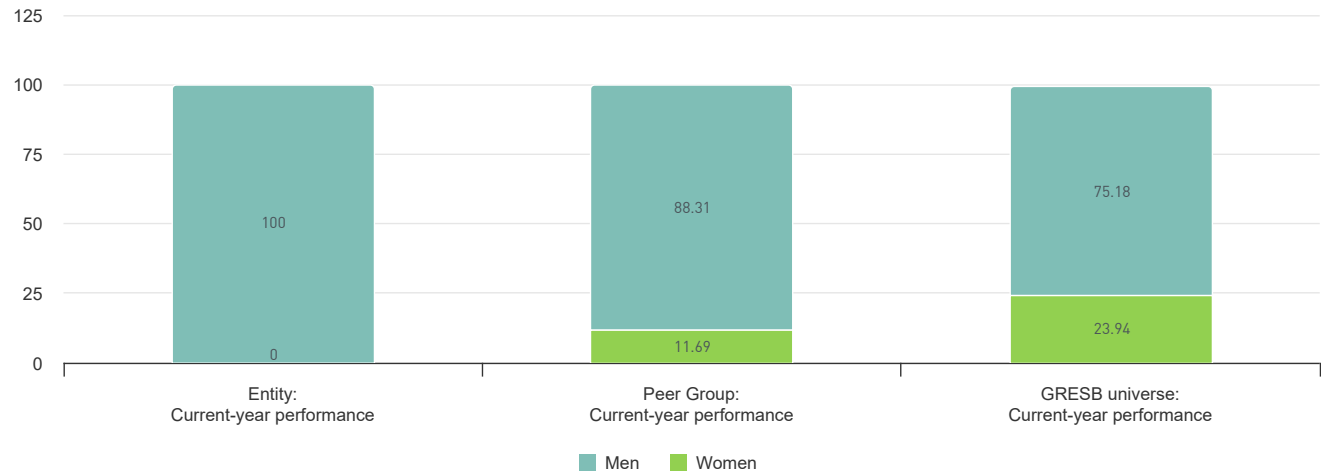


Diversity of governance bodies

Diversity Governance: Trends

Absolute Performance and Targets

Diversity Governance: Trends

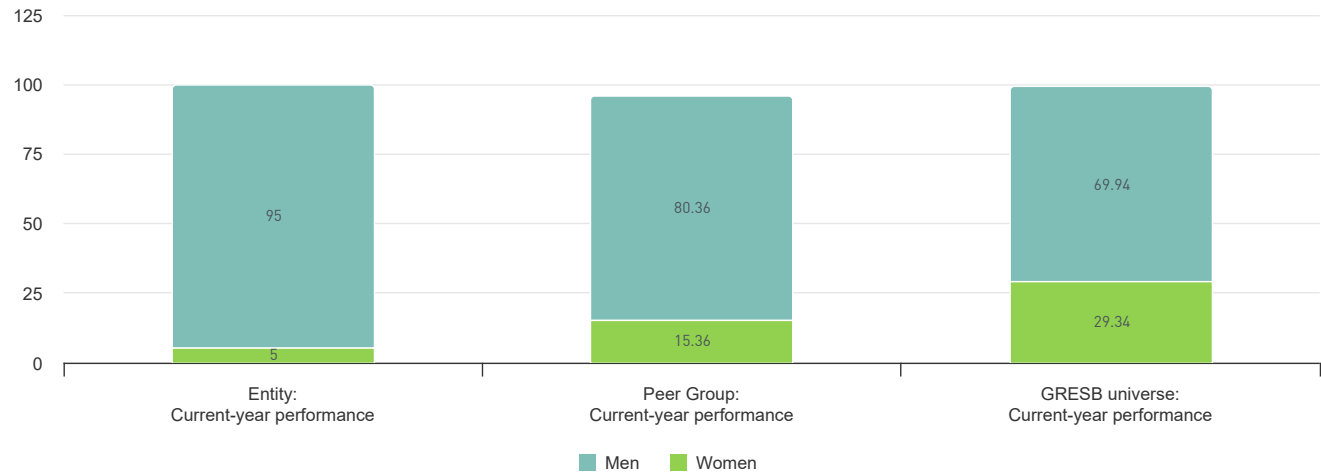


Diversity of all employees

Diversity All Employees: Trends

Absolute Performance and Targets

Diversity All Employees: Trends



Implementation

IM1 Not Scored

Implementation of environmental actions

Percentage of Benchmark Group

☒ Yes

71%

Environmental

Issue Addressed

Biodiversity and habitat

Category

Policy / management approach

Description

AEI Hidrocarburos oversees that the measures established in the Environmental Impact Assessment are carried out. This program includes measures for monitoring, protection and protection of local ecosystems influenced by oil and gas extraction operations. Periodic evaluations are carried out to ensure the minimization of environmental impact and the promotion of biodiversity in operational and surrounding areas.

Incentive

Both

Impact

Biodiversity actions have resulted in a notable improvement in the conservation of species. Thanks to the implementation of management programs, we have sought to reduce the negative effects of oil activities in the area of influence. This contributes not only to compliance with Mexican environmental regulations, but also to strengthening relations with local communities and improving the long-term sustainability of operations.

Monetary Impact

NA

Status

Implementation phase

Context

AEI Hidrocarburos oversees that Hokchi’s operations are carried out under strict environmental regulations established by Mexican law. As part of its commitment to the environment, the organization is required to comply with the Manifestación de Impacto Ambiental (MIA), which requires the implementation of environmental protection and restoration programs. Hokchi’s biodiversity and habitat program is a key component of ensuring that its operations are not only economically viable, but also environmentally responsible.

☐ No

29%

Additional context

[Not provided]

IM2 Not Scored

Implementation of social actions

Percentage of Benchmark Group

☒ Yes

71%

Social

Issue Addressed

Community development

Category

Policy / management approach

Description

The Social Management program is designed to ensure effective compliance with the Social Impact Assessment (SIA), as required by Mexican regulations. This program seeks to proactively engage with local communities and other stakeholders to identify, prevent, and mitigate potential social impacts from oil and gas extraction operations at the Hokchi oil field in the Gulf of Mexico. Activities include ongoing community dialogues, local development programs, and constant monitoring of social well-being in the areas of direct and indirect influence of the project.

Incentive

Both

Impact

Social management actions have resulted in a number of tangible benefits for local communities. These include job creation, strengthening of local infrastructure, training and education programs, and improvements in basic services. In addition, the program has facilitated an environment of transparency and trust between Hokchi Energy and the communities, reducing conflicts and fostering sustainable development, which has maintained the social license to operate.

Monetary Impact

NA

Status

Implementation phase

Context

AEI Hidrocarburos oversees the Hokchi oil field, a major oil and gas field in the Gulf of Mexico. Given the magnitude of the operations and their potential environmental and social impact, the company is required to comply with Mexican Social Impact Assessment regulations. This legal framework requires all companies engaged in extractive activities to conduct detailed assessments of how their operations affect local communities and to implement measures to mitigate those impacts. Hokchi's Social Management program not only complies with these regulations, but seeks to go beyond them, promoting equitable and sustainable development in collaboration with communities and other relevant stakeholders.

☐ No

29%

Additional context

[Not provided]

IM3 Not Scored

Implementation of governance actions

Percentage of Benchmark Group

☒ Yes

71%^

Governance

Issue Addressed

Audit committee structure/independence

Category

Policy / management approach

Description

The annual evaluation of AEI Hidrocarburos' board members seeks to ensure the continued alignment of strategic direction. This process involves the review of individual and collective performance based on predetermined metrics, including effectiveness in decision making, leadership in sustainability and compliance with financial and operational objectives.

Incentive

Voluntary

Impact

The annual evaluation improves corporate governance and transparency, strengthening confidence among investors and strategic partners. Through this mechanism, areas for improvement are identified and executive accountability is promoted, ensuring that the board can proactively respond to market challenges and adapt to regulatory and environmental changes.

Monetary Impact

NA

Status

Implementation phase

Context

AEI Hydrocarbons recognizes the importance of effective oversight and evaluation of its leadership. The annual board evaluation is part of an effort to adhere to best practices in the oil industry and ensure viability and accountability in all operations. This program is a key pillar in the company's governance and sustainability strategy, reflecting its commitment to operational excellence and business ethics.

☐ No



Additional context

[Not provided]

Output and Impact

011 Not Scored

Output and impact

Metrics	Activity Metric	Units	Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
			2022	2023	2023	
Capacity	N/A	N/A	N/A	N/A	N/A	N/A
Output	Revenue	USD	N/A	48.1	N/A	N/A
Impact value	Currency	USD	N/A	N/A	N/A	N/A

☐ Mandatory cells

Output and impact intensities

Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
		2022	2023	2023	
Output intensity (/GAV)	USD/USD	N/A	0	N/A	N/A
Output intensity (/revenue)	USD/USD	N/A	0	N/A	N/A
Impact intensity (/GAV)	USD/USD	N/A	N/A	N/A	N/A
Impact intensity (/revenue)	USD/USD	N/A	N/A	N/A	N/A
Impact intensity (/output)	USD/USD	N/A	N/A	N/A	N/A

Does the entity’s data reported above cover all, and only, the facilities (as reported in RC3) and activities (RC4) for the entire reporting year (EC4)? (for reporting purposes only)

Percentage of Benchmark Group

☒ Yes

100%

☐ No

0%

Additional context

[Not provided]

Energy

EN1 Points: 12.69/12.69

Reporting on energy performance

Percentage of Benchmark Group

Yes

100%

Has the entity imported or purchased energy?

Yes

100%

Energy imported/purchased

Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
		2022	2023	2023	2024
Biofuels	MWh	N/A	0	0	0
Renewable hydrogen	MWh	N/A	0	0	0
Waste (non-biomass)	MWh	N/A	0	0	0
Renewable electricity	MWh	N/A	0	0	0
Renewable steam, heating and cooling	MWh	N/A	0	0	0
Coal	MWh	N/A	0	0	0
Diesel	MWh	N/A	1,463.68	1,463.68	1,390.48
LPG, butane or propane	MWh	N/A	0	0	0
Motor gasoline	MWh	N/A	0	0	0
Natural gas	MWh	N/A	3,230.8	3,230.8	3,069.28
Non-renewable hydrogen	MWh	N/A	0	0	0
NA	MWh	N/A	N/A	N/A	N/A
Non-renewable electricity	MWh	N/A	48.08	48.08	45.6
Non-renewable steam, heating and cooling	MWh	N/A	0	0	0
Total energy imported / purchased	MWh	N/A	4,742.56	4,742.56	4,505.36
% Renewable energy imported / purchased	%	N/A	0	0	0
Benchmark group average (Total energy imported / purchased)	MWh	498,742.6667	510,272.9594	4,747.52	N/A
Benchmark group average (% Renewable energy imported / purchased)	%	21.9667	12.6301	37.5	N/A

Mandatory cells

No

0%

Has the entity generated energy onsite?

☐ Yes

43%

☒ No

57%

Has the entity exported or sold energy?

☐ Yes

14%

☒ No

86%

Energy consumed

Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
		2022	2023	2023	2024
Renewable energy consumed	MWh	N/A	0	0	0
Non-renewable energy consumed	MWh	N/A	4,742.56	4,742.56	4,505.36
Total energy consumed	MWh	N/A	4,742.56	4,742.56	4,505.36
% Renewable energy consumed	%	N/A	0	0	0
Benchmark group average (Total energy consumed)	MWh	426,427.3333	426,616.5308	455,577.6757	N/A
Benchmark group average (% Renewable energy consumed)	%	22.0256	12.6175	37.5	N/A

Scored cells for all other sectors

Energy intensities

Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
		2022	2023	2023	
Energy consumption intensity (/GAV)	MWh/USD	N/A	0.0001	N/A	N/A
Energy consumption intensity (/revenue)	MWh/USD	N/A	0.0001	N/A	N/A
Energy consumption intensity (/output)	MWh/USD	N/A	98.5979	N/A	N/A
Energy export intensity (/GAV)	MWh/USD	N/A	0	N/A	N/A
Energy export intensity (/revenue)	MWh/USD	N/A	0	N/A	N/A
Energy export intensity (/output)	MWh/USD	N/A	0	N/A	N/A

Has the data reported above been reviewed by an independent third party?

☐ Yes

57%

☒ No

43%

Does the entity’s data reported above cover all, and only, the facilities (as reported in RC3) and activities (RC4) for the entire reporting year (EC4)? (for reporting purposes only)

☒ Yes

100%


☐ No

0%

☐ No

0%

Additional context

 Energy is one of the environmental aspects that AEI Hidrocarburos monitors at Hokchi on an ongoing basis to ensure efficient and sustainable resource management. The data presented in the evaluation correspond to 8% of the consortium contract to which AEI Hydrocarbons belongs.

Greenhouse Gas Emissions

GH1 Points: 12.69/12.69

Reporting on greenhouse gas emissions

Percentage of Benchmark Group

☒ Yes

100%

Total greenhouse gas emissions

Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year performance data coverage [%]	Third-party review	Scheme Name	Reporting-year target	Future-year target
		2022	2023	2023	2023	2023	2023	2024
Emissions from combustion of fuels	tCO ₂ e	N/A	0	N/A	N/A	N/A	0	0
Process emissions	tCO ₂ e	N/A	8,897.12	N/A	N/A	N/A	8,897.12	8,452.26
Fugitive emissions	tCO ₂ e	N/A	170.8	N/A	N/A	N/A	170.8	162.23
Total scope 1	tCO ₂ e	N/A	9,067.92	Full coverage (100%)	N/A	N/A	9,067.92	8,614.49
Scope 2	tCO ₂ e	N/A	21.04	Full coverage (100%)	N/A	N/A	21.04	20
Total Scope 1 + 2	tCO ₂ e	N/A	9,088.96	N/A	N/A	N/A	9,088.96	8,634.49
Scope 3	tCO ₂ e	N/A	0	No coverage	N/A	N/A	0	0
Total Scope 1, 2 + 3	tCO ₂ e	N/A	9,088.96	N/A	N/A	N/A	9,088.96	8,634.49
On-site offsets	tCO ₂ e	N/A	0	N/A	N/A	N/A	0	0
Offsets purchased	tCO ₂ e	N/A	0	N/A	N/A	N/A	0	0
Net GHG emissions (Scope 1 + 2)	tCO ₂ e	N/A	9,088.96	N/A	N/A	N/A	9,088.96	8,634.49
Net GHG emissions (Scope 1, 2 + 3)	tCO ₂ e	N/A	9,088.96	N/A	N/A	N/A	9,088.96	8,634.49
Emissions avoided* (renew, energy export)	tCO ₂ e	N/A	0	N/A	N/A	N/A	0	0
Benchmark group average (Total Scope 1 + 2)	tCO ₂ e	103,902.9	181,104.3657	N/A	N/A	N/A	382,576.6533	N/A
Benchmark group average (Net GHG emissions (Scope 1 + 2))	tCO ₂ e	101,913.4	166,536.5086	N/A	N/A	N/A	203,058.16	N/A

Mandatory cells Scored cells for all other sectors Scored cells for Renewable Power sectors

Can the entity report on scope 3 greenhouse gas emissions?

☐ Yes

71%

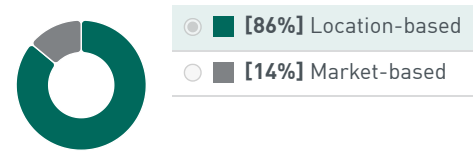
☐ No

29%

Greenhouse gas emissions intensities

Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
		2022	2023	2023	
Gross emissions intensity (/GAV)	tCO ₂ e/USD	N/A	0.0001	N/A	N/A
Gross emissions intensity (/revenue)	tCO ₂ e/USD	N/A	0.0002	N/A	N/A
Gross emissions intensity (/output)	tCO ₂ e/USD	N/A	188.9597	N/A	N/A
Net emissions intensity (/GAV)	tCO ₂ e/USD	N/A	0.0001	N/A	N/A
Net emissions intensity (/revenue)	tCO ₂ e/USD	N/A	0.0002	N/A	N/A
Net emissions intensity (/output)	tCO ₂ e/USD	N/A	188.9597	N/A	N/A

Indicate which of the following approaches was used to calculate the scope 2 emissions reported above:



Does the entity have a GHG emissions reduction target aligned with Net Zero?

☐ Yes

57%

Target baseline year: 2023

Target end year: 2025

Select the scope of the Net Zero target:

☐ Scope 1+2 (location-based)

29%

☐ Scope 1+2 (market-based)

0%

☒ Scope 1+2 (location-based) + Scope 3

29%

☐ Scope 1+2 (market-based) + Scope 3

0%

Is the target aligned with a Net Zero target-setting framework?

☐ Yes

29%

☒ No

29%

Is the target science-based?


☐ [14%] Yes

☒ [43%] No

☐ [43%] No answer provided

Is the target validated by a third party?

☐ Yes

14%

☒ No

43%

Does the Net Zero target include an interim target?

☐ Yes

43%

☒ No

14%

Is the target publicly communicated?

☐ Yes

14%

☒ No

43%

Explain the methodology used to establish the target and communicate the entity's plans/intentions to achieve it (e.g. energy efficiency, renewable energy generation and/or procurement, carbon offsets, anticipated budgets associated with decarbonizing assets, etc.) (maximum 500 words)

Emissions associated with Hokchi, an asset supervised by AEI Hydrocarbons, has established in 2023 the behavior in the reduction of crude oil and gas production in the field. This reduction will also imply a lower emission of greenhouse gases as a result of the production adjustment. In order to meet the objective, the company will continue to comply with best practice guidelines that include energy and operational efficiency.

☐ No

43%

☐ No

0%

Additional context

AEI Hidrocarburos currently supervises that Hokchi is carrying out emission source monitoring activities. There are areas of opportunity that are being worked on with the objective of consolidating and optimizing emissions data collection. The data presented in the evaluation correspond to 8% of the consortium contract to which AEI Hydrocarbons belongs.

Air Pollution

AP1 Points: 12.69/12.69

Reporting on air pollution

Percentage of Benchmark Group

☒ Yes

86%

Air pollution

Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
		2022	2023	2023	2024
SO _x	kg	N/A	N/A	N/A	N/A
NO _x	kg	N/A	N/A	N/A	N/A
PM2.5	kg	N/A	N/A	N/A	N/A
PM10	kg	N/A	N/A	N/A	N/A
Ozone (O ₃)	kg	N/A	N/A	N/A	N/A
Lead (Pb)	kg	N/A	N/A	N/A	N/A
Mercury (Hg)	kg	N/A	N/A	N/A	N/A
Ozone-depleting substances (ODS)	kg	N/A	N/A	N/A	N/A
Non-compliances	Number	N/A	0	0	0
Benchmark group average (Non-compliances)	Number	0	0	0	N/A

Mandatory cells Scored cells for all other sectors

Has the data reported above been reviewed by an independent third party?

☐ Yes

57%

☒ No

29%

Does the entity's data reported above cover all, and only, the facilities (as reported in RC3) and activities (RC4) for the entire reporting year (EC4)? (for reporting purposes only)

☒ Yes

86%


☐ No

0%

☐ No

14%

Additional context

 Methane and carbon dioxide emissions are reported and the asset is improving its monitoring to expand its reporting to other types of gases. Currently, no fines or non-compliances with national standards have been received. The data presented in the evaluation correspond to 8% of the consortium contract to which AEI Hidrocarburos belongs.

Water

WT1 Points: 0/0

Reporting on water inflows/withdrawals

Percentage of Benchmark Group

☒ Yes

71%

Water inflows/withdrawals

Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
		2022	2023	2023	2024
Groundwater	Megaliters (ML)	N/A	0	0	0
Rainwater	Megaliters (ML)	N/A	0	0	0
Seawater / brackish water	Megaliters (ML)	N/A	95.04	95.04	90.32
Surface water	Megaliters (ML)	N/A	0	0	0
Produced water	Megaliters (ML)	N/A	0	0	0
Third-party non-potable water	Megaliters (ML)	N/A	7.36	7.36	7.04
Third-party potable water	Megaliters (ML)	N/A	0	0	0
Total water withdrawals	Megaliters (ML)	N/A	102.4	102.4	97.36
% Potable water	%	N/A	0	0	0
Total HWS withdrawals	Megaliters (ML)	N/A	0	0	0
Benchmark group average (Third-party potable water)	Megaliters (ML)	122.4325	129.2102	260	N/A
Benchmark group average (Total water withdrawals)	Megaliters (ML)	606.575	553.3874	72.85	N/A

Mandatory cells Scored cells for all other sectors

Water withdrawal intensities

Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
		2022	2023	2023	
Water withdrawal intensity (/GAV)	Megaliters/USD	N/A	0	N/A	N/A
Water withdrawal intensity (/revenue)	Megaliters/USD	N/A	0	N/A	N/A
Water withdrawal intensity (/output)	Megaliters/USD	N/A	2.1289	N/A	N/A

Has the entity’s water withdrawal data been reviewed by an independent third party?

☐ Yes

43%

☒ No

29%

Does the entity’s data reported above cover all, and only, the facilities (as reported in RC3) and activities (RC4) for the entire reporting year (EC4)? (for reporting purposes only)

☒ Yes

71%


☐ No

0%

☐ No

29%

Additional context

 AEI Hidrocarburos monitors Hokchi’s water consumption, which comes from the sea. This water is used for cooling the equipment and its chemical composition is not altered during the process, resulting in a lower environmental impact. The data presented in the evaluation correspond to 8% of the consortium contract to which AEI Hydrocarbons belongs.

WT2 Points: 0/0

Reporting on water outflows/discharges

Percentage of Benchmark Group

☐ Yes

57%

☒ No

43%

Additional context

[Not provided]

Waste

WS1 Points: 6.35/6.35

Reporting on waste generation and disposal

Percentage of Benchmark Group

Yes

71%

Generation/import

Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
		2022	2023	2023	2024
Hazardous	Tonnes (t)	N/A	4,277.76	4,277.76	4,063.92
Non-hazardous	Tonnes (t)	N/A	5.68	5.68	5.36

Mandatory cells

Disposal/export

Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
		2022	2023	2023	2024
Re-use	Tonnes (t)	N/A	5.44	5.44	5.12
Recycling	Tonnes (t)	N/A	0	0	0
Composting	Tonnes (t)	N/A	0.8	0.8	0.8
Waste-to-energy	Tonnes (t)	N/A	12.8	12.8	12.16
Incineration	Tonnes (t)	N/A	0	0	0
Landfill	Tonnes (t)	N/A	0.32	0.32	0.32
Unknown	Tonnes (t)	N/A	4,504.08	4,504.08	4,297.28
Total waste disposed	Tonnes (t)	N/A	4,523.44	4,523.44	4,297.28
Total diverted from landfill/incineration	%	N/A	0.4209	0.421	0.42
Benchmark group average (Total waste disposed)	Tonnes (t)	2,534.66	3,332.52	3,970.8133	N/A
Benchmark group average (Total diverted from landfill/incineration)	%	42.3563	40.4416	35.1681	N/A

Mandatory cells Scored cells for all other sectors

Waste intensities

Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
		2022	2023	2023	
Waste intensity (/GAV)	Tonnes/USD	N/A	0.0001	N/A	N/A

Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
		2022	2023	2023	
Waste intensity (/revenue)	Tonnes/USD	N/A	0.0001	N/A	N/A
Waste intensity (/output)	Tonnes/USD	N/A	94.0424	N/A	N/A

Has the data reported above been reviewed by an independent third party?

☐ Yes

29%

☒ No

43%

Does the entity’s data reported above cover all, and only, the facilities (as reported in RC3) and activities (RC4) for the entire reporting year (EC4)? (for reporting purposes only)

☒ Yes

71%

☐ No

0%

☐ No

29%

Additional context

AEI Hidrocarburos has identified that the asset has maintained constant monitoring and management of the waste generated. The result of these actions are the waste recovery measures, which have reduced the environmental impact and reflect the commitment to sustainability and regulatory compliance. The data presented in the evaluation correspond to 8% of the consortium contract to which AEI Hidrocarburos belongs.

Biodiversity & Habitat

BI1 Points: 0/0

Reporting on biodiversity and habitat	Percentage of Benchmark Group
<input type="radio"/> Yes	43% <div></div>
<input checked="" type="radio"/> No	57% <div></div>

Additional context

[Not provided]

Health & Safety

HS1 Points: 6.35/6.35

Reporting on health and safety performance: employees

Percentage of Benchmark Group

☒ Yes

100%

Employees

Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
		2022	2023	2023	2024
Fatalities	Number	N/A	0	0	0
Lost time injuries	Number	N/A	0	0	0
Total recordable injuries	Number	N/A	0	0	0
Near miss incidents	Number	N/A	14	14	1.12
Hours worked	Number	N/A	134,400	134,400	127,680

Mandatory cells

Employee intensities

Metrics	Units	Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
		2022	2023	2023	2024
Lost time injury frequency rate (LTIFR)	Number/hrs * 1 million	N/A	0	0	0
Total recordable injury frequency rate (TRIFR)	Number/hrs * 1 million	N/A	0	0	0
Benchmark group average (Lost time injury frequency rate (LTIFR))	Number/hrs * 1 million	9.6504	8.7044	0.8283	N/A
Benchmark group average (Total recordable injury frequency rate (TRIFR))	Number/hrs * 1 million	12.8843	11.1514	1.6567	N/A

Scored cells for all other sectors

Has the data reported above been reviewed by an independent third party?

☐ Yes

29%

☒ No

71%

Does the entity's data reported above cover all, and only, the facilities (as reported in RC3) and activities (RC4) for the entire reporting year (EC4)? (for reporting purposes only)

☒ Yes

100%

☐ No

0%

No

0%

Additional context

 The data presented in the evaluation correspond to 8% of the consortium contract to which AEI Hidrocarburos belongs.

HS2 Points: 0/0

Reporting on health and safety performance: contractors

Percentage of Benchmark Group

Yes

29%

No

71%

Additional context

[Not provided]

HS3 Points: 0/0

Reporting on health and safety performance: users

Percentage of Benchmark Group

Yes

57%

No

43%

Additional context

[Not provided]

HS4 Points: 6.35/6.35

Reporting on health and safety performance: community

Percentage of Benchmark Group

Yes

71%

Community

		Previous-year performance	Reporting-year performance	Reporting-year target	Future-year target
Metrics	Units	2022	2023	2023	2024
Fatalities	Number	N/A	0	0	0
Total recordable injuries	Number	N/A	0	0	0

Has the data reported above been reviewed by an independent third party?

☐ Yes

14%

☒ No

57%

Does the entity's data reported above cover all, and only, the facilities (as reported in RC3) and activities (RC4) for the entire reporting year (EC4)? (for reporting purposes only)

☒ Yes

71%


☐ No

0%

☐ No

29%

Additional context

 AEI Hidrocarburos did not receive any notification during 2023 of any physical harm to members of the community at the asset's facilities. The controls currently in place allow for preventive management of undesirable events. The data presented in the evaluation correspond to 8% of the consortium contract to which AEI Hidrocarburos belongs.

Employees


EM1 Points: 0/0**Reporting on employee engagement**

Percentage of Benchmark Group

☒ Yes100%  ^**Does the entity provide training and development for employees?**☒ Yes100%  ^

Percentage of employees who received professional training in the reporting year: 100%

Percentage of employees who received ESG-related training in the reporting year: 100%

☐ No0% **Has the entity undertaken employee satisfaction surveys within the last three years?**☒ Yes100%  ^**The survey is undertaken (multiple answers possible):**☒ Internally86% 

Percentage of employees covered: 100%

Survey response rate: 100%

☐ By an independent third party14% **Does the survey include quantitative metrics?**☒ Yes43%  ^**Metrics include:**☒ Net Promoter Score14% 

Score: 47%

☒ Overall satisfaction score43% ☐ Other0% ☐ No57% ☐ No0% **Does the entity's data reported above cover all, and only, the facilities (as reported in RC3) and activities (RC4) for the entire reporting year (EC4)? (for reporting purposes only)**☒ Yes57% 


☐ No

43%

☐ No

0%

Additional context

 AEI Hidrocarburos' personnel have professional training that allows them to develop the necessary competencies within the organization for the performance of their functions.

EM2 Points: 0/0

Reporting on inclusion and diversity	Percentage of Benchmark Group
<input checked="" type="radio"/> Yes	100% <div></div> ^
<div><input checked="" type="checkbox"/> Diversity of the entity's governance bodies</div>	
Select all diversity metrics (multiple answers possible)	
<input type="checkbox"/> Age group distribution	57% <div></div>
<input type="checkbox"/> Board tenure	57% <div></div>
<input type="checkbox"/> Gender pay gap	43% <div></div>
<div><input checked="" type="checkbox"/> Gender ratio</div> <div>Women: 0%</div> <div>Men: 100%</div>	100% <div></div>
<input type="checkbox"/> International background	43% <div></div>
<input type="checkbox"/> Racial diversity	14% <div></div>
<input type="checkbox"/> Socioeconomic background	0% <div></div>
<div><input checked="" type="checkbox"/> Diversity of the entity's employees</div>	
Select all diversity metrics (multiple answers possible)	
<input type="checkbox"/> Age group distribution	86% <div></div>
<input type="checkbox"/> Gender pay gap	43% <div></div>

<input checked="" type="checkbox"/> Gender ratio	100%	<div><div></div></div>
Women: 5%		
Men: 95%		
<input type="checkbox"/> International background	43%	<div><div></div></div>
<input type="checkbox"/> Racial diversity	29%	<div><div></div></div>
<input type="checkbox"/> Socioeconomic background	0%	<div><div></div></div>

Does the entity's data reported above cover all, and only, the facilities (as reported in RC3) and activities (RC4) for the entire reporting year (EC4)? (for reporting purposes only)

<input checked="" type="radio"/> Yes	86%	<div><div></div></div>
<input type="radio"/> No	14%	<div><div></div></div>
<input type="radio"/> No	0%	<div><div></div></div>

Additional context


[Not provided]

Customer

CU1 Points: 0/0

Customer satisfaction monitoring	Percentage of Benchmark Group
<input type="radio"/> Yes	29% <div></div>
<input checked="" type="radio"/> No	71% <div></div>

Additional context

 No satisfaction surveys are currently conducted, since the only Hokchi client (an asset supervised by AEI Hidrocarburos) is the state-owned company PEMEX. Formal communication mechanisms are in place to effectively manage their expectations and needs.

Certifications & Awards

CA1 Points: 0/2.88

Infrastructure certifications

Percentage of Benchmark Group


☐ Yes

29%

☒ No

71%

Additional context

 The Mexican Stock Exchange distinguished our partner's first fund (vehicle in which AINDA, made the Hokchi investment) as the first ESG fund, which was validated with the letter "A" for ESG on the label: AINDACK18A. As is a fund labeled ESG, we must comply with requirements and KPIs that are based on the ESG performance of the invested asset among others, as follow: When the Administrator makes investments in the Promoted Companies and/or projects (SPVs), it must be established that the SPVs will ensure the following ESG commitments, which the Administrator must report on their compliance in the Annual Sustainability/Integrated Report. Full transparency regarding the voting of ESG Aspects in their respective boards of directors and committees, which the Administrator should have documented evidence of. A risk mitigation plan and ESG opportunity capture detected during the investment analysis and monitoring process. Promotion of transparency of ESG aspects in projects and investments, through the Administrator's or the Promoted Companies' websites and/or alternative means. Monitoring commitments for the integration of ESG factors within investments. V. Annually create a carbon footprint measurement report for scopes 1 and 2, and optionally scope 3, for those investments that are part of the portfolio, provided that: (i) at the time the calculation is intended to be made, more than 1 (one) year has elapsed since the investment was made, and (ii) the Administrator has the decision-making power to carry out the calculation for the relevant investment. This calculation must be included in the Annual Sustainability.

CA2 Not Scored

Awards for ESG-related actions, performance, or achievements

Percentage of Benchmark Group

☒ Yes

43%

Information about third-party awards

Award name	Date of award	Organization Issuing award	Basis for award
Boutique Investment Manager of the year	2023	Environmental Finance	https://www.environmental-finance.com/content/awards/sustainable-investment-awards-2023/winners/boutique-investment-manager-of-the-year-americas-ainda.html
Private Equity and Venture Capital Awards	2023	Weath and Finance International	https://www.wealthandfinance-news.com/winners/ainda-energia-e-infraestructura/

☐ No

57%

Additional context

[Not provided]

GRESB Partners

Global Partners



Premier Partners



Partners

