



2025

SUSTAINABILITY REPORT



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CEO MESSAGE

2025 WAS A YEAR OF CONSOLIDATION FOR SITES. FOLLOWING A PERIOD OF ACCELERATED GROWTH, WE FOCUSED OUR EFFORTS ON STRENGTHENING OUR OPERATIONS, OPTIMIZING PROCESSES, AND LAYING MORE SOLID FOUNDATIONS FOR THE COMPANY'S LONG-TERM GROWTH AND SUSTAINABLE DEVELOPMENT.

This growth occurred within a challenging environment, characterized by currency volatility and varied political dynamics across the countries where we operate. However, Latin America continues to position itself as a key region for investment in digital infrastructure, supported by market fundamentals that favor the sector's development in the short, medium, and long term.

Our priority has been to **consolidate our existing operations, strengthen our organizational structure, and ensure execution efficiency.** This approach has enabled us to move forward with greater discipline, improve internal coordination, and reinforce our operational capabilities.

At the operational level, we continued to drive organic growth through the construction of new sites and the increase of co-locations, which remain a key driver of value creation. This growth responds to sustained demand for greater coverage, capacity, and technological deployment across the region.

From an environmental perspective, we continued measuring Scope 1 and Scope 2 emissions across all countries in which we operate, as well as conducting a **double materiality assessment, which has helped us further focus on the issues most relevant to our sustainability.** The results obtained allow us to state that, under the scenarios evaluated, our sustainability profile is robust. Nevertheless, we maintain a preventive approach and continuous monitoring.

In the social sphere, we strengthened our volunteer and community engagement initiatives across different countries, promoting team integration and making targeted contributions to the communities where we operate.

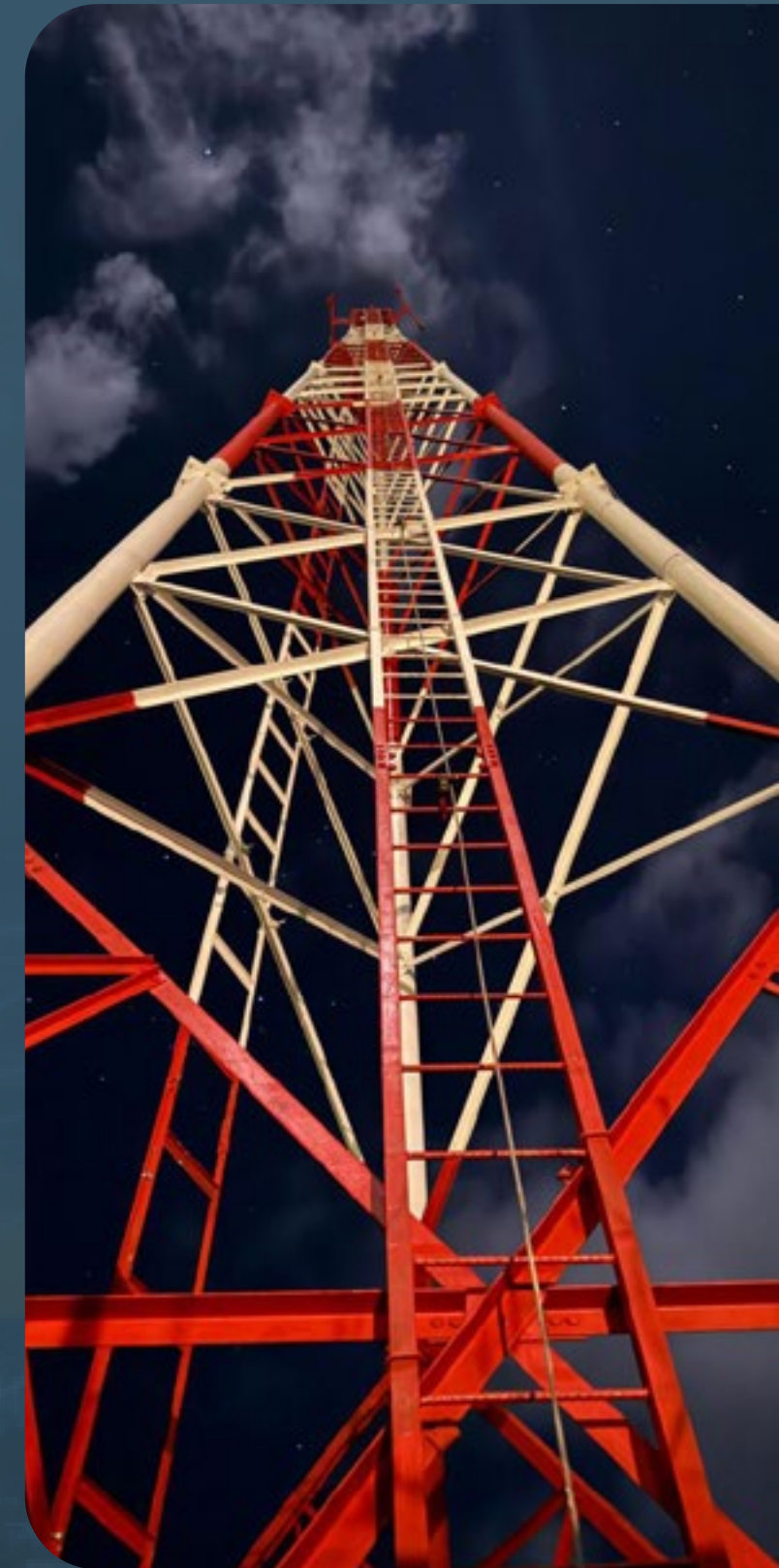
Regarding governance, we continued advancing the consolidation of our internal structure. We strengthened our processes, committees, and control mechanisms, as well as the alignment of our leadership team, enabling us to operate with greater strategic clarity, discipline, and efficiency.

One of our **main challenges ahead will be sustaining and accelerating organic growth** while maintaining the operational and financial strength we have built. This balance will be key to capitalizing on the opportunities presented by the market.

Finally, I would like to thank our employees, whose commitment and dedication make these results possible. Their work has been essential in consolidating SITES as a stronger company, prepared to face the challenges of the environment and continue driving connectivity across the region.

We will continue moving forward with a clear vision: to grow with discipline, strengthen our operations, and generate sustainable long-term value.

Gerardo Kuri Kaufmann
Chief Executive Officer
Sitios Latinoamérica, S.A.B. de C.V. (SITES)



WHO WE ARE AND WHAT WE DO?

SITES LATAM IN CONTEXT

*WE CONTRIBUTE TO THE SUSTAINABLE
DEVELOPMENT OF LATIN AMERICA
BY STRENGTHENING CONNECTIVITY
INFRASTRUCTURE.*

SOLUTIONS THAT CONNECT PEOPLE, DATA, AND TERRITORIES

We operate under the corporate name Sitios Latinoamérica, S.A.B. de C.V., as a Mexican company specialized in the design, construction, operation, commercialization, and maintenance of passive infrastructure for telecommunications services.

In 2022, we were established as a result of a corporate spin-off from América Móvil, with the purpose of positioning ourselves as a strategic partner for mobile operators in the region, enabling more efficient, resilient, and extensive network coverage. Through our operations, we promote connectivity as an enabler of economic and social development, integrating criteria of operational efficiency, responsible resource management, and a long-term vision into our business decisions.

OUR VALUES



EXCELLENCE

We strive to deliver comprehensive solutions with the highest quality standards. We focus on the continuous improvement of our processes and on generating consistent results that meet the expectations of our clients and partners.



EFFICIENCY

We carry out our activities with discipline, agility, and a results-oriented approach. We optimize resources, simplify processes, and promote responsible management to maximize the value generated.



HUMAN DEVELOPMENT

We recognize the value of each individual and the fundamental role of our stakeholders in the organization's growth. We trust in the personal and professional development potential of our employees and promote strict respect for Human Rights across all our operations.



INTEGRITY

We act with integrity, transparency, and consistency in all our decisions. We are convinced that ethical conduct and upright behavior are the foundation of strong relationships and sustainable performance over time.



SUSTAINABILITY

We integrate environmental, social, and governance criteria into the way we operate. We assume the responsibility of contributing to sustainable development and the well-being of the communities where we operate, ensuring long-term positive impact in our activities.



BUSINESS CREATIVITY

We foster innovation and strategic thinking as tools to address challenges and develop solutions that create value for society. We believe that responsible entrepreneurship is a driver of development in the countries where we operate.

OUR REGIONAL PRESENCE: REACH, SCALE, AND PROXIMITY

The development of each tower is carried out under an anchor tenant model, which ensures the asset's operational viability from the outset and supports sustainable growth, aligned with resource optimization and the increasing demand for coverage across Latin America.

▶ We are the second-largest passive infrastructure provider in Latin America.

▶ Our anchor tenant is América Móvil, a world-class telecommunications operator, which accounts for 85% of our revenues.

▶ We deliver strong financial results, with predictable, long-term cash flows primarily denominated in U.S. dollars supported by significant margins and solid growth potential.

▶ We offer broad opportunities to expand our tenant base, backed by favorable industry dynamics.

This year marked a turning point in the way we operate driving a transition toward a comprehensive business lifecycle approach, supported by operational committees, enhanced cross-functional coordination, and progress in the systematization of information.

2025 was a year of reorganization, operational strengthening, and institutional maturity for SITES LATAM.

While challenges remain in the adoption of new processes, talent development, and the consolidation of technological tools, the results achieved reflect a solid foundation for sustainable growth and long-term value creation.

Throughout the year, we made significant progress in stabilizing our key processes, such as lease management, accounting compliance, and cross-functional coordination across teams.

OUR FOOTPRINT IN THE REGION: REACH AND PROXIMITY

This map presents our regional presence, highlighting the number and proportion of towers in each country.



MATERIALITY AND STAKEHOLDERS: LO WHAT MATTERS MOST

When we integrate sustainability into our strategy, risk management, and decision-making, we strengthen our overall approach. We reinforced this perspective through the development of our Double Materiality Assessment, aligned with GRI, CSRD, ISSB, and IFRS S1/S2 standards.

This exercise enabled us to evaluate, in a structured and traceable manner, two complementary dimensions:



Impact Materiality:
How our operations influence the environment, communities, and stakeholders.



Financial Materiality:
How ESG factors may affect our economic performance, financial position, and our ability to generate value in the short, medium, and long term.

We link sustainability and corporate strategy under a single analytical framework.



A STRUCTURED AND WELL-GOVERNED PROCESS

The assessment was developed and structured into five phases: awareness, identification, prioritization, validation, and review.

During the awareness phase, we ensured institutional alignment and executive support, guaranteeing the legitimacy and governance of the process. Subsequently, in the identification phase, we conducted a corporate diagnostic that included:



Document analysis



Interviews with key areas



Sector benchmarking



Media coverage assessment



Macroeconomic analysis under a PESTEL approach

Strategic areas such as General Management, Finance, Audit Committee, Legal, Human Resources, Procurement, and Compliance, among others, participated in the process, ensuring a comprehensive view of the business.

In total, we identified 37 relevant topics, of which 8 were classified as potentially material following a technical analysis of impacts, risks, and opportunities.

Prioritization was carried out using consistent criteria of scale, scope, likelihood, and maturity, as well as variables associated with financial impact, ensuring methodological consistency and readiness for audit processes.

OUR STAKEHOLDERS

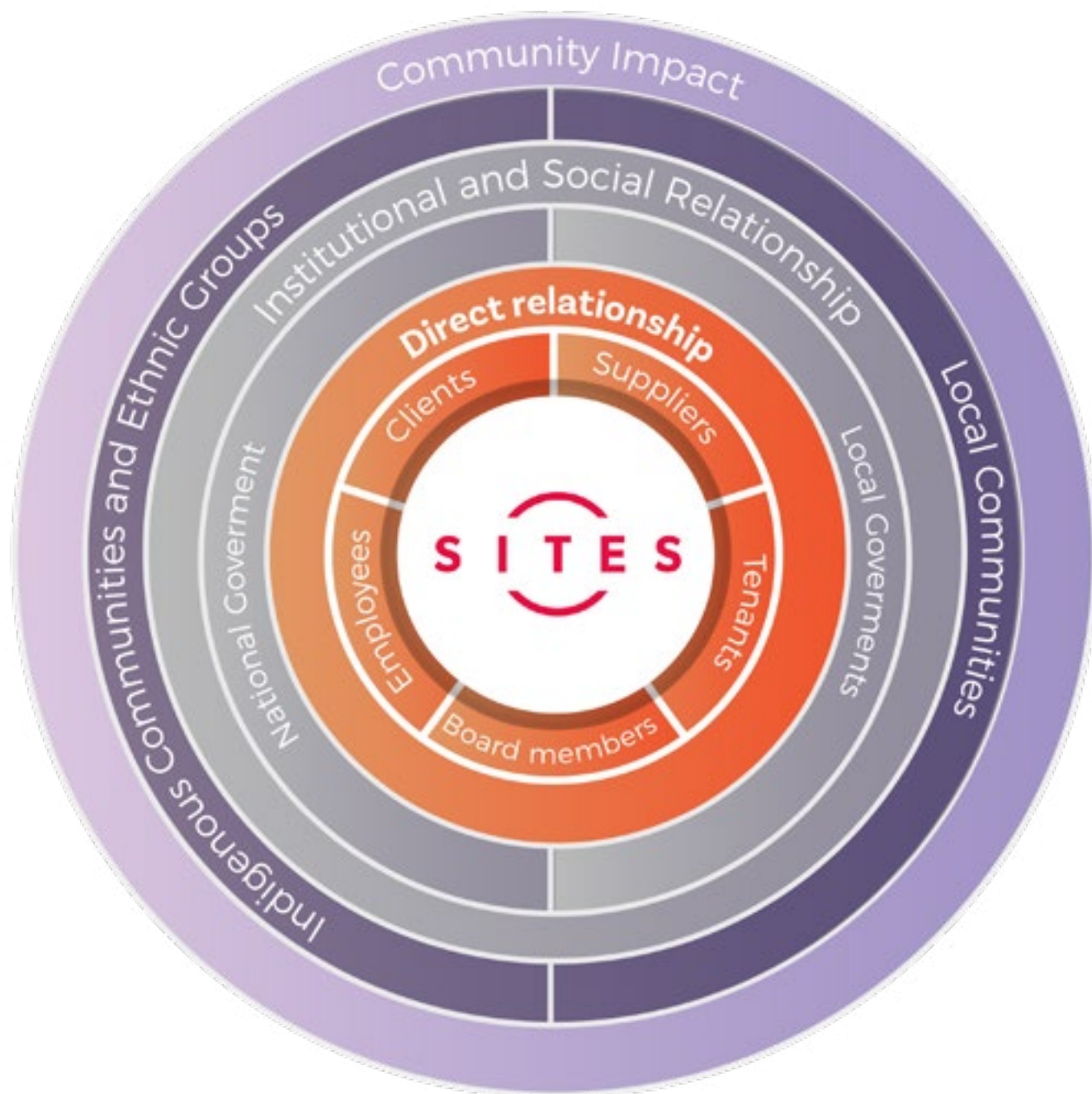
The assessment explicitly considered our main stakeholders, including investors, customers, employees, suppliers, authorities, local communities, and governing bodies.

We understand that sustainable value creation depends on maintaining strong and transparent relationships with these stakeholders. Therefore, we evaluated not only the financial impact of the topics, but also their level of influence on stakeholders, integrating both dimensions into a Double Materiality Matrix.



Stakeholders

Key actors in our sustainability management



KEY IMPACT TOPICS

From an impact perspective, we identified as priorities those issues that directly influence institutional trust, operational continuity, and our relationship with the environment. Among these, 8 material topics stand out:

MATERIAL TOPICS:

1. Natural hazards (Climate change)
2. Systemic risk management
3. Infrastructure maintenance
4. Materials sourcing and efficiency
5. Impact on local communities
6. Commercial diversification
7. Regulatory compliance
8. Whistleblowing channel

During the validation process, we incorporated the topic of **Impact on Local Communities**, recognizing its importance in preserving our social license to operate, preventing conflicts, and strengthening the acceptance of projects in key communities.

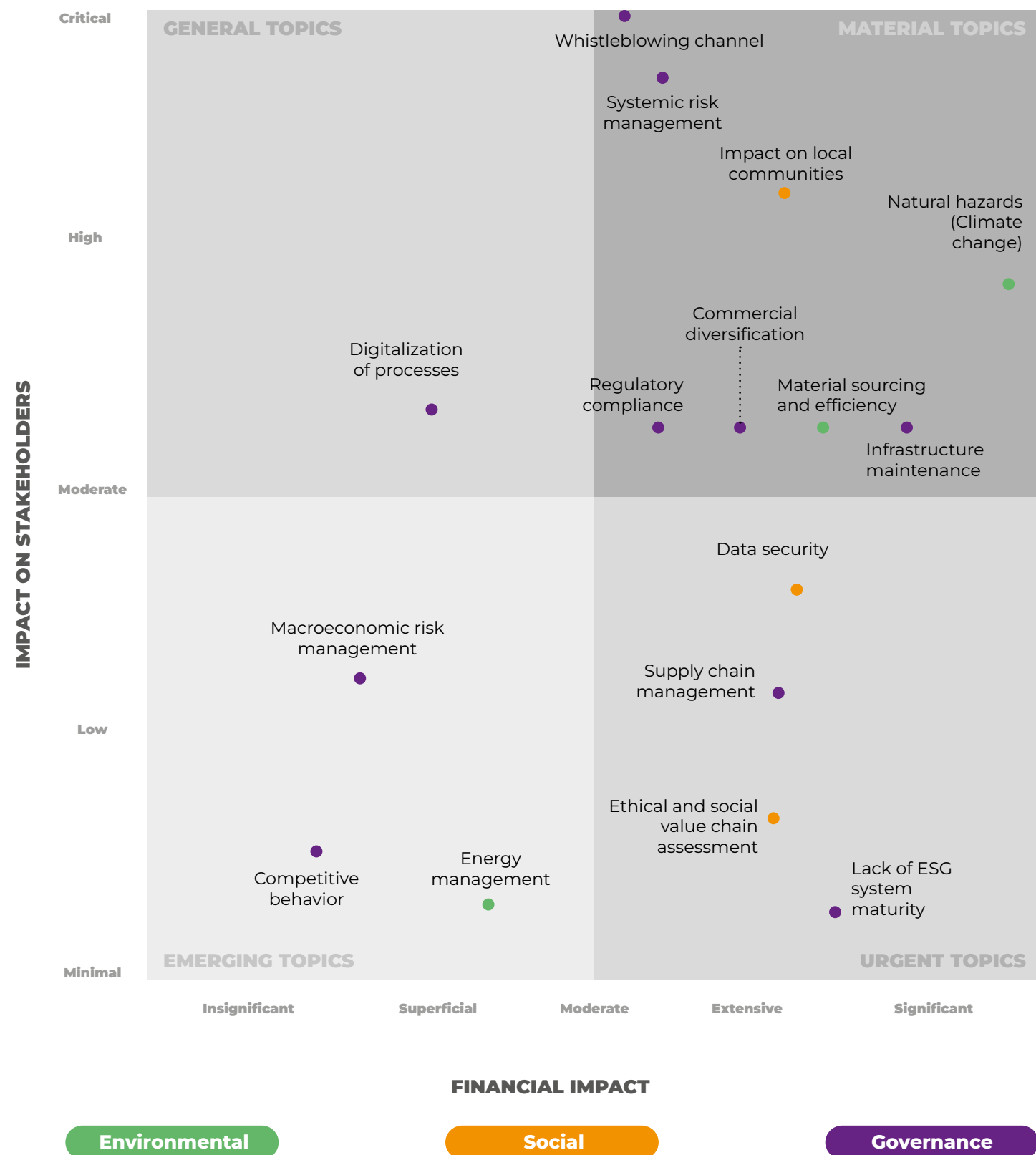
STRATEGIC VALUE OF THE ASSESSMENT

The Double Materiality Assessment enables us to:

- 
Strengthen the quality and consistency of ESG information
- 
Improve risk perception among investors and financial institutions
- 
Reduce volatility associated with unmanaged factors
- 
Integrate sustainability and risk management into our corporate strategy

Beyond regulatory compliance, this process establishes a framework for accountability that is auditable and aligned with international standards.

Double Materiality Assessment Matrix



VALUE CHAIN

This year, we strengthened our management mechanisms with suppliers and contractors, recognizing that our responsibility regarding Human Rights extends beyond our direct operations to our entire value chain.

We manage our relationships with suppliers and contractors in strict compliance with local legislation, promoting their adherence to our **Code of Ethics** as well as our internal policies and processes. Through these instruments, we aim to ensure that activities carried out within our operational environment align with principles of integrity, respect, and regulatory compliance.

Likewise, we seek to further strengthen training initiatives directed at our value chain.

Supplier training

Country	Date	# of Suppliers	Training	Topic	Duration
AUP	November 19–20	25	Online	AUP Foundations Training	6 hrs
BRAZIL	November 23 to December 12	5	In-person	Technical inspection of existing towers, including identification and assessment of structural pathologies.	120 hrs



This year, 40 suppliers were trained on topics related to our industry.



HOW DO WE CREATE VALUE RESPONSIBLY?

DRIVING BUSINESS THROUGH SUSTAINABILITY

OUR BUSINESS MODEL IS DESIGNED TO GENERATE STABLE AND RECURRING REVENUES OVER TIME, SUPPORTED BY LONG-TERM CONTRACTUAL RELATIONSHIPS WITH LEADING TELECOMMUNICATIONS OPERATORS IN THE REGION.

A LONG-TERM BUSINESS MODEL

Contracts are structured with extended terms, non-cancellable conditions, and automatic renewal mechanisms, that reduce exposure to short-term risks and enable more consistent financial planning. This approach strengthens portfolio stability, supports investment decision-making, and sustains long-term value creation.



CO-LOCATIONS AS A DRIVER OF EFFICIENCY AND PROFITABILITY

- Towers are designed from the outset to enable the **co-location of multiple operators**, optimizing the use of infrastructure and land. This model allows fixed costs to be shared among different tenants and maximizes the utilization of each site, without compromising service quality or operational standards.



RENTAL COST STRUCTURE BASED ON TECHNICAL CRITERIA

- The rental scheme is defined based on **objective and technical criteria**, taking into account the tower type, the property's location, and the space effectively leased by each operator. This structure enables a clear and consistent allocation of costs, aligned with the specific characteristics of each site.

Additionally, the model incorporates pass-through mechanisms associated with land leasing, allowing certain costs to be transparently transferred to the corresponding tenant. This approach contributes to maintaining the economic sustainability of operations and protecting portfolio profitability over time.



OPERATIONAL EXPERIENCE AND EXECUTION CAPABILITY IN LATIN AMERICA

- Our track record in deploying passive telecommunications infrastructure across Latin America has enabled us to develop **strong operational expertise**, adapted to diverse regulatory, geographic, and social contexts. This experience translates into standardized processes, efficient execution capabilities, and a deep understanding of the regional environment.

We have the capability to build **world-class facilities at competitive costs**, while maintaining high standards of quality, safety, and regulatory compliance. This combination of technical expertise and operational efficiency allows us to support our clients' growth and respond with agility to market needs.

OUR TOWERS

Our towers are **designed to support a wide range of wireless communication services**, allowing them to meet diverse needs within the telecommunications ecosystem. The main services hosted on our infrastructure include cellular voice and data transmission, specialized mobile radio systems, and fixed microwave links, all of which are critical for connectivity and the operational continuity of networks.

This technical versatility enables our towers to maintain their technological relevance over time, **adapting to the evolution of services and operators' requirements** without the need for significant structural modifications. In this way, our infrastructure is consolidated as a flexible asset, capable of supporting the sector's growth and transformation.

Most of our towers have the capacity to host, on average, three tenants, reflecting a design focused on maximizing site utilization and promoting efficient co-location schemes.

Ground-based towers are designed from the outset to accommodate up to three operators, considering both structural conditions and safety and operational requirements.

In the case of towers with a height of 45 meters or more, capacity increases, allowing for up to five tenants. This feature enhances the infrastructure's utilization potential and facilitates the addition of new operators as demand grows, without requiring additional developments or generating significant operational impacts.



This design and capacity approach enables the optimization of existing infrastructure, supports operational efficiency, and strengthens the generation of recurring revenues, while maintaining high technical and safety standards.

Number of towers

Country	2025 Report	Percentage of towers	Market Share
ARGENTINA	4,212	11%	27%
BRAZIL	12,225	33%	16%
CHILE	2,539	7%	19%
COSTA RICA	636	2%	14%
ECUADOR	2,694	7%	44%
EL SALVADOR	1,433	4%	37%
GUATEMALA	3,263	9%	37%
HONDURAS	1,511	4%	42%
NICARAGUA	974	3%	37%
PANAMA	544	1%	18%
PARAGUAY	785	2%	19%
PERU	4,450	12%	22%
PUERTO RICO	98	0.3%	0%
DOMINICAN REPUBLIC	1,518	4%	42%
URUGUAY	557	1%	23%
Total	37,439	100%	



TRUST-BASED RELATIONSHIPS WITH CLIENTS, PARTNERS, AND COMMUNITIES

In recent years, we have strengthened our organizational, administrative, and operational structure.

This consolidation process enables us to operate with greater strength and prepare for a new phase of sustainable growth in Latin America.

Our business model is built on long-term **relationships, multi-year client contracts, continuous technical management, and a presence across 15 countries** all of which require consistency, transparency, and responsiveness. Accordingly, we have strengthened our internal processes, improved the contractual traceability of our towers, and advanced in the systematization of key information, reducing operational risks and reinforcing legal certainty.

With our clients telecommunications operators we maintain relationships grounded in **technical reliability and a forward-looking vision**. The structural stability of our towers, the proactive management of physical risks associated with climate change, and continuous improvement in operational standards support service continuity and reinforce our value proposition.

At the territorial level, we recognize that each tower is embedded within a specific social context. Therefore, we develop **social and environmental risk mapping tools** that enable us to identify areas of higher exposure, anticipate scenarios, and guide investment and maintenance decisions, strengthening our ability to engage with communities, authorities, and local partners.

We have made progress in the gradual alignment of our value chain. Strategic suppliers are required to adhere to our Code of Ethics and our Human Rights Policy, and we are developing ESG evaluation mechanisms to strengthen traceability and mitigate reputational and operational risks.

Reliability is a strategic asset

Consolidating our internal structure and standardizing criteria across all countries allows us to project a stronger organization, prepared to grow with discipline and generate shared long-term value.



COMMITMENT TO THE UNITED NATIONS GLOBAL COMPACT

WE SUPPORT



Our adherence to the United Nations Global Compact reflects our decision to integrate international principles into our business management, translating into policies, processes, and internal bodies that strengthen our governance and our ability to anticipate risks.

In recent years, we have developed and institutionalized key instruments:

- **Corporate Code of Ethics with 100% employee adherence**
- **Human Rights Policy applicable across all our operations**
- **Environmental and Climate Change Policy**
- **Internal Sustainability Committee and Ethics and Compliance Committee.**

Additionally, we strengthened ESG training for our Board of Directors, incorporating specialized programs that enhance the level of strategic discussion. On a systematic basis, we include sustainability information in our annual and quarterly reports to the market, reinforcing transparency and accountability.



OUR COMMITMENT



DECENT WORK AND ECONOMIC GROWTH

Promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all.



INDUSTRY, INNOVATION, AND INFRASTRUCTURE

Build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation.



REDUCED INEQUALITIES

Reduce inequality within and among countries. We have implemented programs that promote workplace well-being: Human Development and Comprehensive Health.



CLIMATE ACTION

Take urgent action to combat climate change and its impacts. We have developed and implemented a Climate Change Strategy, supported by the objective of measuring all our Scope 1 and Scope 2 emissions.



STRATEGIC PARTNERSHIPS

Strengthen partnerships with stakeholders to promote the development of sustainable policies and mitigate the impacts of climate change.

We recognize that our sustainability maturity process continues to evolve. However, today we have a stronger structural foundation than in our early years as an independent company. This consolidation enables us to integrate sustainability into decision-making, strengthen operational discipline, and position ourselves for a phase of responsible growth.

Our commitment to the Global Compact serves as a guide to generate balanced economic, social, and environmental value, contributing to the development of digital infrastructure that drives connectivity and progress across Latin America.

CORPORATE GOVERNANCE AND INTEGRITY

OUR CORPORATE GOVERNANCE PRINCIPLE IS TO ENSURE CLARITY IN THE VALUES THAT GUIDE US.

OWNERSHIP STRUCTURE AND CORPORATE ORGANIZATION


The Company operates through subsidiaries across 15 countries, under a corporate structure designed for operational efficiency and clear decision-making.

This approach has enabled us to build trust-based relationships with our stakeholders, while ensuring compliance with legal and regulatory obligations across the countries where we operate.


STRATEGIC LEADERSHIP AND DECISION-MAKING

We have continued to make significant progress in **standardizing contracts, formats, and operational processes** across the different countries where we operate.

This standardization includes:



Standardized contractual frameworks



Aligned operational and construction processes



Uniform handover and acceptance formats



Harmonized internal regulations and codes of conduct

This process strengthens internal controls, reduces operational risks, and improves regional efficiency, consolidating a more integrated organizational structure.

Each country **has in-house legal counsel and the support of specialized local firms**, enabling us to address the requirements arising from our operations with technical expertise tailored to local regulations.

The adoption and strengthening of platforms such as SAP, along with specialized tools for tower management, maintenance, and construction, have contributed to improving information quality, operational traceability, and data-driven decision-making, laying the foundation for continuous improvement.

Board of Directors

The Board of Directors and its committees play a **central role in strategic oversight**. In particular, the Audit and Corporate Practices Committee (CAPS) has strengthened its oversight function by integrating profiles with extensive financial, operational, and corporate governance experience. Its composition includes **44% independent directors and 22% female participation**, contributing to more objective and diverse decision-making.

The Board also reflects a balanced combination of **experience and generational renewal**, with an average age of 53 and the inclusion of both highly experienced professionals and emerging talent, strengthening a long-term strategic vision with adaptability.

This leadership has been key in supporting the Company's stabilization and maturation process, ensuring that strategic decisions are made with a long-term perspective, sound risk management, and a robust accountability framework.

The Board of Directors is composed as follows:

Name	Position	Type	Tenure on the Committee	Age			
				Under 30 years	Between 30 and 50 years	Over 50 years	Over 50 years
Arturo Elias Ayub	Chairman	Proprietary	2022			✓	59
Carlos Slim Helu	Director	Proprietary	2022			✓	85
Gerardo Kuri Kaufmann	Director	Proprietary	2022		✓		43
Daniel Hajj Slim	Director	Proprietary	2022		✓		31
Mauricio Hajj Slim	Director	Proprietary	2022	✓			25
Miriam Guadalupe de la Vega Arizpe	Independent Director	Independent	2022			✓	65
† Jose Shedid Merhy	Independent Director	Independent	2022			✓	85
Juan Pablo del Valle Perochena	Independent Director	Independent	2023			✓	54
Maria Concepcion Calderon Perez de Bricio	Independent Director	Independent	2024		✓		49
Sergio Saenz Gutierrez	Secretary	Non-Member	2024			✓	56
Eduardo Bravo Sanchez	Deputy Secretary	Non-Member	2024		✓		31

Audit Committee

The **Audit and Corporate Practices Committee (CAPS)** has been consolidated as a key oversight body, composed entirely of **independent directors (100%)**, reinforcing objectivity and robustness in the supervision of corporate management.

Its composition includes **50% female participation** among voting members, including the Committee Chair, strengthening diversity of perspectives in decision-making.

The Committee has an **average age of 64**, with a strong concentration of highly experienced profiles, as 75% of its members are over 50 years old, complemented by mid-career profiles that bring a current perspective.

This combination of independence, experience, and diversity has strengthened control mechanisms, ensuring effective risk oversight.

The Audit and Corporate Practices Committee is composed as follows:

Name	Position	Type	Tenure on the Committee	Age			Age
				Under 30 years	Between 30 and 50 years	Over 50 years	
Miriam Guadalupe de la Vega Arizpe	Chair of CAPS – Independent Director	Independent	2022			✓	65
† Jose Shedid Merhy	Independent Director	Independent	2022			✓	85
Juan Pablo del Valle Perochena	Independent Director	Independent	2023			✓	54
Maria Concepcion Calderon Perez de Bricio	Independent Director	Independent	2024		✓		49
Sergio Saenz Gutierrez	Secretary	Non-Member	2024			✓	56
Eduardo Bravo Sanchez	Deputy Secretary	Non-Member	2024		✓		31

This year, we strengthened

our governance model by establishing a clear separation between operational, oversight, and control functions.

The existence of specialized committees, cross-cutting corporate policies, and formal reporting mechanisms ensures independence in decision-making and effective supervision of management.

We recognize that we operate in diverse regulatory environments due to our geographic presence. Therefore, we have chosen to establish minimum corporate standards that are consistently applied across all our subsidiaries, beyond local legal requirements.

Strengthening the internal control system has been one of the central priorities during the period. Internal Audit assessments reflect significant progress in the reasonableness and reliability of financial, operational, and reporting processes, with no material findings or significant fraud identified.

OUR EXECUTIVE LEADERSHIP

Our executive team combines operational, financial, and strategic experience, enabling it to effectively support SITES' transformation process. The incorporation of highly specialized profiles has strengthened financial management, operational discipline, and our ability to respond to complex and evolving environments.

This leadership has been instrumental in advancing toward a more integrated organization, with greater clarity in responsibilities and a shared vision of sustainable growth.



Integrity is a guiding principle in decision-making. We have a Code of Ethics applicable across all subsidiaries, complemented by an Ethics and Compliance Committee and a whistleblowing channel accessible to employees, suppliers, and third parties.

Communication of Anti-Corruption Policies and Procedures in 2025

 **6 members of the governing body**



100% of the members of the governing body received communication regarding anti-corruption policies and procedures.

 **All our employees**

receive information on our anti-corruption policies and procedures without exception.

As a leading **passive infrastructure company**, we are strongly committed to aligning our practices with international anti-money laundering and counter-terrorism financing standards.

In 2025, the Board of Directors and Corporate Practices Committee appointed a Corporate Compliance Officer, responsible for coordinating the proper implementation and oversight of compliance policies and guidelines across all our operations. To perform this role, the officer obtained the international certification granted by **ACAMS (Association of Certified Anti-Money Laundering Specialists)**, validating expertise in global standards for the prevention of financial crimes.

Currently, two SITES subsidiaries are regulated by competent authorities within their respective jurisdictions and have local Compliance Officers, ensuring the timely and systematic fulfillment of all applicable regulatory obligations.

As part of strengthening our organizational culture, in 2025 **Guatemala obtained the certification granted by GuateÍntegra**, an initiative that promotes transparent and responsible business practices.

Likewise, all subsidiaries are adopting or will begin adopting compliance measures such as due diligence procedures applicable to clients, suppliers, landlords, and employees, with the objective of mitigating risks and strengthening internal controls. We reaffirm our commitment to a zero-tolerance policy toward corruption, conflicts of interest, and any unlawful practices.

Formal mechanisms for the receipt and management of reports are permanently implemented, accompanied by oversight frameworks.

These mechanisms strengthen the organization's ability to identify risks in a timely manner and promote conduct aligned with ethical principles. These actions contribute to our reputational strength and to the development of trusted relationships across the 15 countries where SITES operates.

In coordination with the Compliance area, the Board of Directors appointed a **Corporate Regulatory Officer**, who, together with the subsidiaries, oversees and ensures compliance with the regulatory provisions applicable to the sector in each jurisdiction.

Both areas work in a coordinated and complementary manner, strengthening our internal control system and ensuring ethical, transparent operations aligned with the applicable legal frameworks in all the countries where we operate.

Governance is a dynamic process. The progress achieved in 2025 represents a consolidation milestone that enables us to face future regulatory, financial, and operational challenges with greater strength, while continuing to build long-term value on a foundation of transparency, control, and integrity.

Year after year, we implement formal mechanisms for the receipt of reports, together with oversight frameworks and regional coordination in compliance matters. This strengthens our ability to identify risks in a timely manner and promote behaviors aligned with ethical principles. Beyond regulatory compliance, these elements translate into greater reputational strength and sustained trust-based relationships with our stakeholders across the 15 countries where we operate.



REPORTS RECEIVED

	2024	2025
Reports received	11	10
Reports referred to the corresponding area	11	10

100% of the reports received were resolved.

REPORTING CHANNELS



Voicemail mailbox
<https://denuncias.siteslatam.com>



Email
cumplimiento@siteslatam.com



Equal Employment Opportunity and Non-Discrimination Reporting Channel
<https://denuncias.siteslatam.com>

OUR ENVIRONMENTAL MANAGEMENT

IN CONTEXT: OPERATING EFFICIENTLY
AND RESPONSIBLY TOWARD THE
ENVIRONMENT

*AS WE CONSOLIDATE OUR REGIONAL
OPERATIONS, WE CONTINUE STRENGTHENING
THE INTERNAL PROCESSES REQUIRED TO
MANAGE OUR POTENTIAL ENVIRONMENTAL
IMPACTS AND RISKS IN A MORE STRUCTURED
MANNER.*

We measure our emissions generation, assess physical and regulatory risks, and define concrete goals aligned with our reality as a communications infrastructure company. This work enables us to move forward with clarity, strengthen our internal capabilities, and prepare for an increasingly demanding climate and environmental landscape.

PREPARING FOR CHANGING CLIMATE SCENARIOS

Climate change poses a potential risk to operations in specific regions. We have developed physical and transition risk analyses that allow us to identify our towers' exposure to extreme climate events such as:



Hurricanes and tropical storms



Wildfires



Floods and landslides



Earthquakes and geological events

We have made progress in mapping our sites, identifying towers located in coastal areas, regions exposed to landslides, or areas with greater climate vulnerability. This analysis constitutes a key tool for anticipating impacts, strengthening operational decision-making, and assessing future investment, maintenance, and insurance needs.



While we have identified risks associated with future climate scenarios including **RCP 4.5** and **RCP 8.5** scenarios, with horizons to 2030 and 2050 these do not currently represent a high level of operational risk under any of the scenarios evaluated. Nevertheless, we continue to monitor their evolution as part of our preventive and long-term approach.

Preparing for changing climate scenarios is essential to ensuring service continuity, protecting our assets, and generating sustainable value over time.

This tool enables us to:



Anticipate potential impacts.



Prioritize maintenance and structural reinforcements.



Evaluate adjustments to insurance policies.



Assess future investment needs.

Our strategy goes beyond regulatory compliance. We seek to strengthen our response capacity to climate-related contingencies by integrating environmental criteria into the planning of our operations.

ENERGY

Energy efficiency is a central component of our environmental strategy. Based on our analysis of emissions intensity measured in tons of CO₂ equivalent per tower we have identified opportunities to maintain low levels of environmental impact while supporting the growth of our tower portfolio.

We have progressively integrated renewable energy solutions into our infrastructure. New towers are equipped with lighting systems powered by solar panels for aircraft obstruction lights, reducing conventional energy consumption and promoting the use of clean energy sources from the asset design stage onward.

We maintain consistent levels of renewable energy consumption across several countries where we operate and gradually assess the technical and economic feasibility of extending these solutions to existing towers as part of a long-term investment strategy.

We have set a target to achieve carbon neutrality for our Scope 1 and Scope 2 emissions by 2026. This commitment includes the offsetting of residual emissions, as well as the continuation of initiatives focused on operational and energy efficiency.

The integration of these objectives into our financial and budget planning will enable us to manage climate impacts responsibly and in alignment with international standards.

EFFICIENT MANAGEMENT OF ENERGY, RESOURCES, AND SCOPE 1 AND SCOPE 2 GHG EMISSIONS

TONS OF CO₂E – SCOPE 1 AND SCOPE 2

Regions (S1 + S2)	2023	2024	2025
AUP	24.83	26.40	32.44
Brazil	15.36	56.99	65.91
Caribbean	60.06	29.60	27.44
CENAM	123.21	104.22	107.53
Andean Region	33.99	48.40	68.14
Mexico	31.00	42.29	42.29
Total	288.46	307.91	343.75



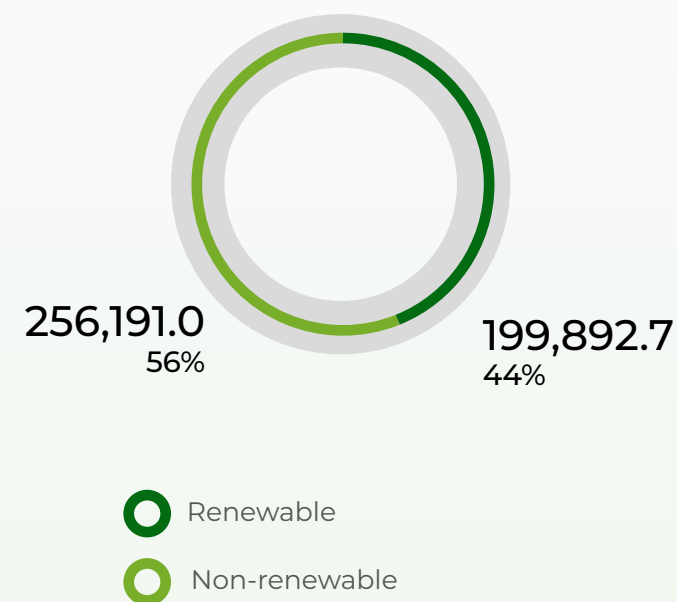
Total emissions in 2025:
343.75 tCO₂e

Scope 1 and Scope 2 CO ₂ e Emissions per tower				
Indicator	Unit	2023	2024	2025
Scope 1	tCO ₂ e	169.15	199.22	199.81
Scope 2	tCO ₂ e	119.31	108.69	143.94
Total Scope 1 and Scope 2	tCO ₂ e	288.46	307.91	343.75
Sites in operation	Torre	35,135	36,661	37,439
Intensity per tower	kgCO ₂ e	8.21	8.40	9.18

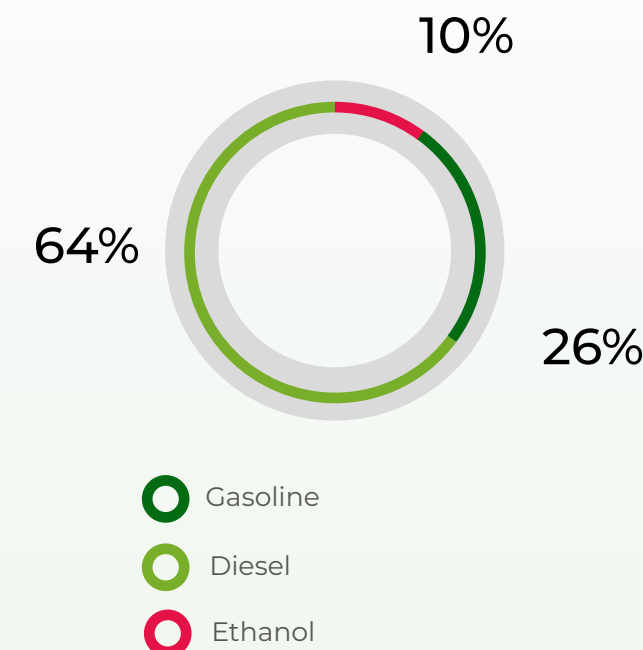
We systematically measure greenhouse gas emissions under Scope 1 and Scope 2, accounting for **office energy consumption** and fuel use in operational activities such as technical visits to towers.

While the direct impact of our operations is relatively low compared to other industries, we recognize the **importance of establishing a baseline that enables us to manage, reduce, and eventually offset the emissions generated**, reinforcing a culture of continuous improvement and environmental responsibility.

Electric Energy Consumption (kWh)



Fossil Fuel Consumption by Fuel Type – 2025



Fossil Fuel Consumption

Gasoline	
Total Gasoline (L)	23,192.6
Percentage 2025	26%

Diesel	
Total Diesel (L)	57,920.0
Percentage 2025	64%

Ethanol	
Total Ethanol (L)	8,711.0
Percentage 2025	10%

Total	
Total (L)	89,823.6
Percentage 2025	100%

*DEFRA factors and the most recently updated information from each country are being considered.

PROTECTING THE ECOSYSTEMS AROUND US

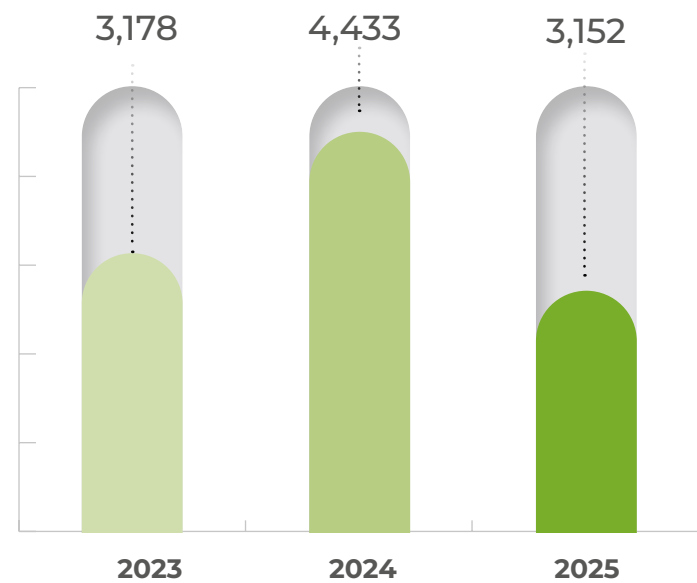
SITES is committed to protecting and conserving biodiversity across all regions where we operate. We recognize the critical importance of local flora and fauna for ecological balance and ecosystem health, and we understand that responsible infrastructure management must consider these elements from the planning stage through the execution of our operations.

WATER STEWARDSHIP

Given the nature of our operations, direct water consumption is limited and does not constitute a material topic for our organization.

Nevertheless, **we promote responsible water use practices** in our offices and operational activities, recognizing the importance of water management, especially in water-stressed regions, as part of a corporate culture focused on the responsible stewardship of natural resources.

Total Water Consumption (m³) Third-party water supply (municipal water)



Environmental impact assessments

In all countries where we develop projects, we conduct Environmental Impact Assessments in accordance with applicable local regulations. These assessments enable the classification of land designated for tower construction, with particular attention to protected areas or areas of high environmental value.

Additionally, in maintenance and operational activities, priority is given to extending the useful life of our towers and optimizing the use of materials, whenever technical and safety conditions allow.

While a significant portion of operational activities is carried out through specialized suppliers, we have begun incorporating environmental criteria into their policies and guidelines, promoting responsible practices in the construction, maintenance, and adaptation of towers.



Protection and relocation of flora and fauna

Each country is responsible for implementing specific environmental protection measures within its areas of operation. If a project requires intervention in areas where relevant species are present, formal procedures are activated for their identification, protection, or relocation, always with the support of biodiversity experts.



There are still opportunities for further strengthening in this area, and we have begun developing protocols and minimum expectations for suppliers, with the objective of advancing toward a more structured and consistent management approach across all the countries where we operate.



HUMAN CAPITAL AND SUSTAINABILITY

HUMAN RESOURCES AS A DRIVER OF
REGIONAL GROWTH

*WE APPROACH BUSINESS SUSTAINABILITY
THROUGH A COMPREHENSIVE VISION, WHERE
PEOPLE, PROCESSES, AND OPERATIONS WORK
TOGETHER TO SUPPORT LONG-TERM GROWTH
AND CONTINUITY.*

Under this approach, people play a key enabling role by strengthening the organization's execution, efficiency, and adaptability, particularly in a context of consolidation and regional expansion across Latin America.

As a young company, our Human Resources team fulfills a strategic role by supporting business development **through talent management, the standardization of practices, and the construction of a cohesive organizational culture**, aligned with the sustainability and social responsibility principles established under the GRI Standards.

REGIONAL WORKFORCE AND EMPLOYMENT

As of the end of 2025, we had more than **420 employees** distributed across the Latin American countries where we operate. Our workforce structure reflects a young organization, with a strong base of technical and operational talent and a high concentration of employees in key roles for execution and leadership.

TOTAL WORKFORCE

	2022	2023	2024	2025
Women	133	166	163	175
Men	190	248	260	247
Total	323	414	423	422



TALENT ATTRACTION AND RETENTION

The ability to attract, develop, and retain talent is a fundamental pillar for operational sustainability and business growth. In a diverse regional environment, with operations across multiple countries and diverse labor realities, human capital management requires a constant balance between the standardization of practices, adaptation to local contexts, and the progressive strengthening of organizational processes.

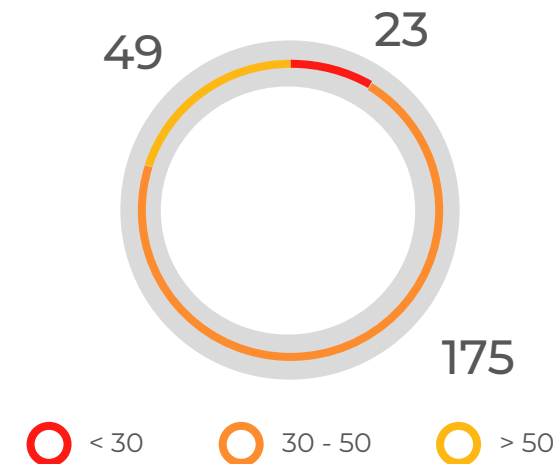
Hiring activity and turnover reflect both the organization's growth dynamics and the challenges associated with cultural and operational consolidation in each country. These factors make continuous efforts essential to align criteria, strengthen the sense of belonging, and consolidate a shared organizational culture in the short and medium term.

AGE DISTRIBUTION

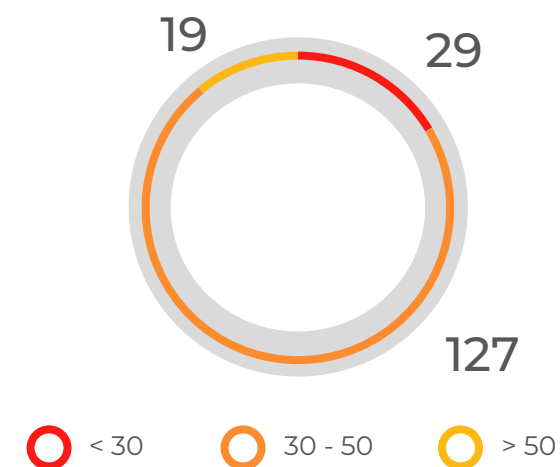
Hiring and workforce composition are primarily concentrated within the **30 to 50 age range**, reflecting a strategy focused on talent with experience and strong operational impact.

At the same time, the incorporation of young talent strengthens generational renewal, while the participation of employees over 50 contributes specialized knowledge. The growing representation of women in early and mid-career stages, particularly in countries with larger workforces, reflects progress in equity and strengthens the leadership pipeline and long-term succession planning.

Men



Women



LABOR RELATIONS AND COLLECTIVE BARGAINING

During 2025, collective bargaining agreements were applicable only in Brazil. In this country, most of the recorded terminations corresponded to employees covered by collective agreements, reflecting the relevance of unionized frameworks in that market. As of year-end, **30.21% of the total workforce was covered under unionized schemes, while 69.79% corresponded to non-unionized personnel.** We manage our labor relations in accordance with local regulatory frameworks, maintaining an approach focused on compliance, dialogue, and stability across the countries where we operate.

Regional Standardization and Talent Management

As part of our social sustainability strategy, in 2025 we launched the **“Progressive Standardization Strategy for Human Resources Processes”** at the regional level, while respecting local regulatory frameworks.



Consolidation of the regional **performance evaluation process**, implemented across all countries for the second consecutive year.



Standardization of **contracts, benefits, and compensation** schemes for key positions.



Definition of common guidelines **for talent management.**

These advances strengthen equity, transparency, and organizational cohesion, laying the foundation for sustainable growth across LATAM.

TRAINING AND TALENT DEVELOPMENT

Talent development is a strategic investment to ensure business continuity and operational safety. During 2025, we implemented training initiatives across different countries in the region as part of an approach aimed at strengthening the technical, operational, and leadership capabilities required for the safe and efficient execution of the business.

These initiatives were implemented in a targeted manner, addressing the specific needs of each operation and prioritizing contexts where competency strengthening was most critical.

At the regional level, the DOOR Accountability program contributed to reinforcing leadership practices, personal accountability, and alignment with organizational objectives, supporting the consolidation of a shared culture. Overall, these actions enabled gradual progress in talent development and laid the foundation for greater standardization and future expansion of training programs as regional operations continue to evolve.



Training by Employee Category in 2025

6,800 hours

SAFETY, HEALTH, AND WELL-BEING

Ensuring safe and healthy work environments is a structural priority for SITES, particularly considering the technical nature of a significant portion of our operations.

During 2025, we consolidated a **preventive approach to Safety, Health, and Well-being**, reinforcing regulatory compliance, mandatory training, and the continuous updating of internal protocols across all countries where we operate.

Complementarily, we promoted initiatives focused on **overall well-being and mental** health, incorporating psychosocial risk assessment management and preventive health programs aligned with the regulations in force in each country.

This approach is structured around two main areas:



Comprehensive Health – MIDO Program: Focused on health promotion and the prevention of chronic diseases.



Occupational Health and Safety: Mandatory training, risk prevention, and continuous updating of protocols.

In 2024, we reinforced our commitment to safety by establishing and actively training the **Civil Protection Brigade**, composed of **11 brigade members**. During 2025, these efforts continued through specialized training in first aid, firefighting, and special support groups at both basic and intermediate levels.

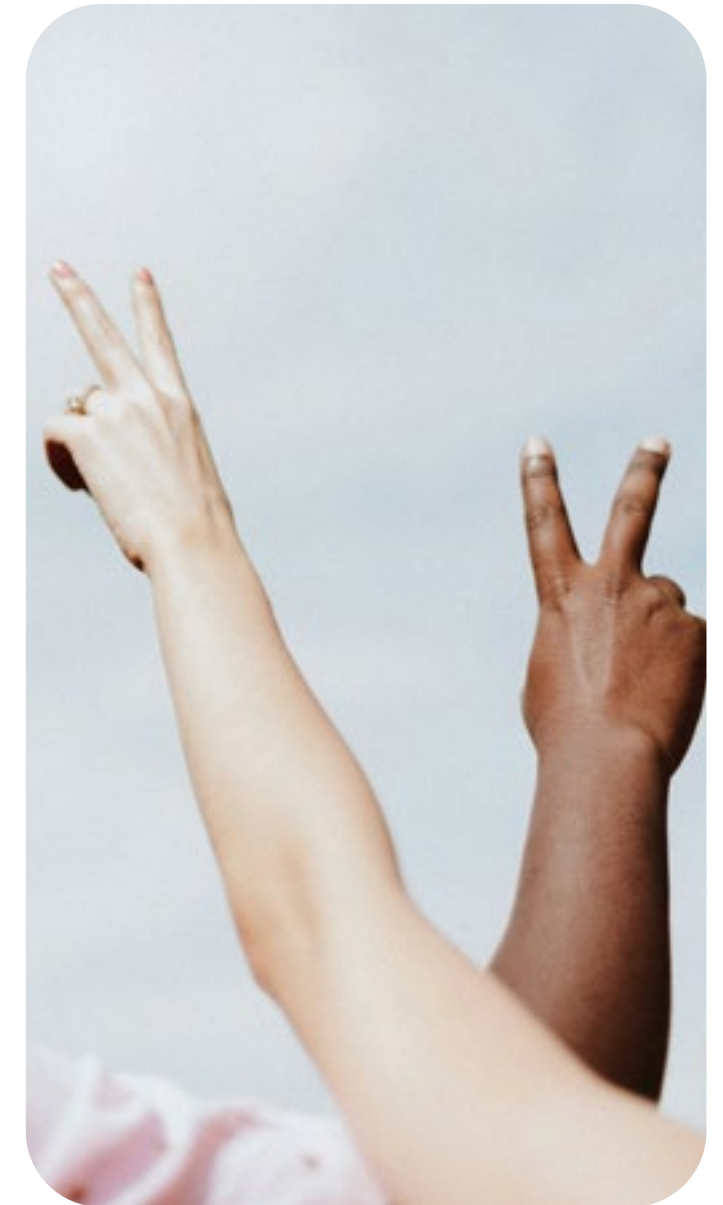
This team, comprehensively trained in evacuation procedures and risk prevention, strengthens our preventive culture, ensuring a safe environment for employees and visitors in accordance with applicable regulations.

DIVERSITY, EQUITY, AND HUMAN RIGHTS

We promote an organizational culture based on respect, equal opportunity, and non-discrimination, as part of our approach to social sustainability and responsible human capital management.

During 2025, we strengthened training, awareness, and prevention initiatives related to human rights, diversity, and equity, considering the regulatory frameworks of each country.

The organization has a diverse workforce, predominantly within productive age groups, with a strong female representation at operational levels. The strategic challenge for the coming years will be to foster female mobility and representation in leadership positions, ensuring sustainability, continuity, and diversity in decision-making.



59%
Men



41%
Women

22%
of the positions on the Board of Directors are held by women.

SOCIAL IMPACT AND COMMUNITIES

During 2025, our impact materialized through responsible operations, job creation, and the development of initial yet meaningful social initiatives, primarily driven by local teams and aligned with the social, cultural, and environmental realities of the communities where we operate. These initiatives were organized under three pillars of action Social, Health, and Environmental enabling the generation of tangible impacts and strengthening relationships with local communities.



SOCIAL



HEALTH

Social initiatives focused on supporting vulnerable **groups through solidarity** campaigns, volunteer activities, and community engagement efforts, including support for children, older adults, and communities affected by contingencies. These actions promoted employee participation and strengthened our connection with the communities where we operate.

Initiatives focused on **cause-related recycling** and well-being promotion were implemented to support pediatric medical treatments and encourage circular economy practices. These actions integrated social and environmental impact, strengthening awareness of collective well-being among employees and communities.



ENVIRONMENTAL



The environmental pillar focused on initial conservation and ecosystem restoration actions, including **reforestation activities, ecosystem recovery efforts,** and office recycling programs. These initiatives contributed to environmental protection and the promotion of responsible resource management, with the participation of employees and local communities.

Across all three pillars, these initiatives generated a **positive organizational impact**, reflected in greater employee engagement, a stronger sense of belonging, and the development of trust-based relationships with communities. These actions reinforce our social license to operate and lay the foundation for a more structured, measurable, and scalable social impact strategy as the business continues to evolve.

MOST RELEVANT SOCIAL CAMPAIGNS OF 2025

SUPPORT DURING EMERGENCIES

(MEXICO)

A solidarity campaign involving the donation of food supplies and essential items for families affected by floods in Veracruz, Hidalgo, and Puebla, providing immediate support during emergency situations and strengthening community response efforts.



REFORESTATION AND ENVIRONMENTAL RESTORATION ACTIVITIES

(MEXICO, ARGENTINA, AND ECUADOR)

Reforestation and ecosystem restoration initiatives carried out in environmentally significant areas, with the participation of employees and local communities, contributing to biodiversity conservation and the restoration of impacted areas.



CROQUETON 2025

(MEXICO)

Collection of 480 kilograms of pet food for Fundación Toby, benefiting approximately 140 rescued animals, combining employee participation with support for animal protection organizations.



PURPOSE-DRIVEN VOLUNTEERING

(BRAZIL)

Development of support initiatives aimed at children and adolescents in vulnerable situations, including the collection of priority items and food assistance during key seasons, with cross-functional participation from local teams and engagement among employees and communities.



TAPITAS CON PROPOSITO / TAPITAS QUE CURAN

(BRAZIL, MEXICO, AND ECUADOR)

Cause-related recycling campaigns that enabled resources to be directed toward pediatric medical treatments, while also promoting plastic waste reduction and environmental awareness among employees and communities.



SUPPORT FOR OLDER ADULTS

(GUATEMALA AND THE DOMINICAN REPUBLIC)

Volunteer initiatives carried out in care homes for older adults through in-kind donations, community engagement activities, and companionship efforts, strengthening human connection and intergenerational respect.



OFFICE RECYCLING PROGRAM

(CHILE)

Implementation of a responsible waste management scheme in corporate offices, promoting proper waste separation and the recycling of materials such as paper, plastic, glass, and cans.



LOOKING AHEAD:

HUMAN RESOURCES AS A DRIVER OF SUSTAINABILITY

Looking ahead, we will continue strengthening a **Regional Human Resources Model** focused on:

- **Greater process standardization**
- **Leadership and talent development**
- **Well-being and safety**
- **Measurement of comparable GRI indicators**

Our Human Resources team will continue to serve as a key enabler of sustainable growth, ensuring that business expansion is supported by prepared people, solid processes, and a shared regional culture.

We want to hear from you



Sitios Latinoamérica, S.A.B. de C.V. is a publicly traded corporation with corporate offices located at:
Av. Paseo de las Palmas 781, 2nd Floor
Lomas de Chapultepec, Miguel Hidalgo
C.P. 11000, Mexico City, Mexico

Our stakeholders may access this report and its complementary information through our website:
www.siteslatam.com

Additional information may be requested through the **Investor Relations** email address: investor.relations@siteslatam.com

ANNEXES

ABOUT THIS REPORT

We present our fourth Sustainability Report, prepared in accordance with the Global Reporting Initiative (GRI) Standards and aligned with the criteria of the Sustainability Accounting Standards Board (SASB).

In this edition, we incorporated additional strategic information such as our Double Materiality Assessment and addressed the main requests of our stakeholders, strengthening transparency and the quality of disclosed information.

As part of our commitment to reporting best practices, we share our progress, results, and challenges in economic, social, and environmental matters. This report summarizes information corresponding to the period from January 1 to December 31, 2025, and includes the operations of Sitios Latinoamérica, S.A.B. de C.V. and its subsidiaries across the region.

Unless otherwise expressly indicated, the figures presented in this document have been rounded to whole numbers. Values equal to or greater than 0.5 are rounded up to the nearest whole number, while values below 0.5 are rounded down.

ANNEX A: CONTRIBUTION TO THE PRINCIPLES OF THE UNITED NATIONS GLOBAL COMPACT

Through our adherence to the United Nations Global Compact, we commit to integrating its principles into our strategy, policies, and operations across all the countries where we operate.

Human rights

Principle 1 – Protection of human rights

We are committed to respecting and promoting internationally recognized human rights throughout our operations and business relationships.

Principle 2 – Non-complicity

We act to prevent any form of direct or indirect involvement in human rights violations by strengthening our internal controls and supplier guidelines.

Labor Standards

Principle 3 – Freedom of association and collective bargaining

We respect freedom of association and our employees' right to collective bargaining, in accordance with the applicable legal framework in each country where we operate, promoting labor relations based on dialogue and respect.

Principle 4 – Prevention of forced labor

We maintain a zero-tolerance policy toward forced labor, coercion, or any form of labor exploitation, strengthening internal controls and compliance criteria across our operations and value chain.

Principle 5 – Elimination of child labor

We reject child labor in all its forms and promote responsible hiring practices, as well as guidelines applicable to suppliers and contractors to prevent these types of risks.

Principle 6 – Equal opportunity and non-discrimination

We promote inclusive work environments based on equal opportunity, respect, and non-discrimination, fostering employment and professional development decisions grounded in merit, capabilities, and performance.

Environment

Principle 7 – Precautionary approach

We adopt a precautionary approach to environmental management, identifying and mitigating risks associated with our operations.

Principle 8 – Environmental responsibility

We promote practices focused on energy efficiency, responsible waste management, and biodiversity protection.

Principle 9 – Sustainable technologies

We support solutions and infrastructure that contribute to technological development under sustainability and resilience criteria.

Anti-Corruption

Principle 10 – Zero tolerance for corruption

We maintain a zero-tolerance policy toward corruption, bribery, and any improper practices, promoting a culture grounded in ethics and transparency.

ANNEX B: CORPORATE POLICIES

At SITES, we have an internal regulatory framework that guides our operations, strengthens compliance, and promotes an organizational culture based on integrity, transparency, and sustainability.

Code of Ethics

Establishes the principles of conduct that must guide the actions of employees, executives, and third parties, promoting integrity, honesty, and regulatory compliance.

Information Security Strategy

Defines guidelines for the protection of digital assets, information confidentiality, and the management of technological risks.

Environmental Policy

Establishes the principles for the responsible management of environmental impacts and the prevention of risks associated with our operations.

Climate Change Policy

Guides the identification, measurement, and management of climate-related risks, as well as the establishment of emissions reduction targets.

Anti-Corruption Policy

Reinforces our commitment to zero tolerance toward bribery, extortion, or any improper practices.

Human Rights Policy

Defines our commitment to respecting and promoting human rights across our operations and value chain.

Whistleblowing Portal

Confidential channel available to report potential breaches of the Code of Ethics or our internal policies.

Privacy and Personal Data Policy

Regulates the processing and protection of personal data in accordance with applicable regulations in each jurisdiction.

Conflict of Interest Policy

Establishes guidelines to prevent, identify, and manage situations that could compromise objectivity in decision-making.

ANNEX C: GRI CONTENT INDEX

Gri indicator	Disclosure title	Section and/or direct response
Universal Standards		
GRI 2: General Disclosures		
1.	The organization and its reporting practices	
Disclosure 2-1 Organizational details		
a.	Report its legal name;	Sitios Latinoamérica S.A.B. de C.V. (LASITE)
b.	Report its nature of ownership and legal form;	LASITE is a publicly listed company on the Mexican Stock Exchange
c.	Report the location of its headquarters;	Mexico City, Mexico
d.	Report its countries of operation.	15 countries: Argentina, Brazil, Chile, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Paraguay, Peru, Puerto Rico, the Dominican Republic, and Uruguay
Disclosure 2-2 Entities included in the organization's sustainability reporting		
a.	List all its entities included in its sustainability reporting;	Pages 12 y 13
b.	If the organization has audited consolidated financial statements or financial information filed on public record, specify the differences between the list of entities included in its financial reporting and the list included in its sustainability reporting;	There are no differences compared to what was published in the 2025 Annual Report, released on the Mexican Stock Exchange.
c.	If the organization consists of multiple entities, explain the approach used for consolidating the information, including:	Pages 12 and 13
Disclosure 2-3 Reporting period, frequency and contact point		
a.	Specify the reporting period for, and the frequency of, its sustainability reporting;	January 1, 2025, to December 31, 2025
b.	Specify the reporting period for its financial reporting and, if it does not align with the period for its sustainability reporting, explain the reason for this;	January 1, 2025, to December 31, 2025
c.	Report the publication date of the report or reported information;	April 30, 2025

Gri indicator	Disclosure title	Section and/or direct response
d.	Specify the contact point for questions about the report or reported information.	Page 53
Disclosure 2-4 Restatements of information		
a.	Report restatements of information made from previous reporting periods and explain:	As this is our fourth year of operations and our fourth Sustainability Report, 2025 was a year in which we achieved key objectives across each pillar. Accordingly, in this reporting cycle, we have disclosed the indicators to which we committed in our 2024 Report.
Disclosure 2-5 External assurance		
a.	Describe its policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved;	While this Report has not been externally verified, it was prepared with the assistance of an expert third party who supported us in measuring the reported indicators. These indicators were thoroughly reviewed by the third party and subsequently approved by our Sustainability Committee.
2. Activities and workers		
Disclosure 2-6 Activities, value chain and other business relationships		
a.	Report the sector(s) in which it is active;	Pages 9, 22, 23, 24
b.	Describe its value chain, including: the organization's activities, products, services, and markets served; the organization's supply chain; the entities downstream from the organization and their activities;	Page 19
c.	Indicate other relevant business relationships	Pages 23 to 25
d.	Describe significant changes compared to the previous reporting period.	There were none
Disclosure 2-7 Employees		
a.	Report the total number of employees, and a breakdown of this total by gender and by	Page 46
b.	Report the total number of permanent employees, and a breakdown by gender and by region;	Argentina (26M, 15W); Brazil (75M, 54W); Chile (15M, 9W); Colombia (0M, 0W); Costa Rica (2M, 1W); Ecuador (14M, 18W); El Salvador (11M, 6W); Guatemala (16M, 11W); Honduras (7M, 6W); Nicaragua (8M, 1W); Panama (4M, 6W); Paraguay (2M, 2W); Peru (12M, 5W); Puerto Rico (0M, 0W); Dominican Republic (9M, 10W); Uruguay (1M, 3W); Mexico (45M, 28W).

Gri indicator	Disclosure title	Section and/or direct response
c.	Describe the methodologies and assumptions used to compile the data, including whether the numbers are reported:	LASITE has a dedicated team at its corporate headquarters in Mexico responsible for consolidating information from all countries, analyzing it, and reporting it in a structured manner
d.	Report contextual information necessary to understand the data reported	N/A
Disclosure 2-8 Workers who are not employees		
a.	Report the total number of workers who are not employees and whose work is controlled by the organization and describe:	The individuals who perform construction and height work to maintain the towers at the company's sites are third parties with whom we have contractual relationships that are periodically renewed.
b.	Describe the methodologies and assumptions used to compile the data, including whether the number of workers who are not employees is reported:	N/A
c.	Describe significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods	N/A
3. Governance		
Disclosure 2-9 Governance structure and composition		
a.	Describe its governance structure, including committees of the highest governance body;	Pages 30 to 33
b.	List the committees of the highest governance body that are responsible for decisionmaking on and overseeing the management of the organization's impacts on the economy, environment, and people;	Page 32
c.	Describe the composition of the highest governance body and its committees (executive and non-executive members; independence, gender).	Page 31
Disclosure 2-10 Nomination and selection of the highest governance body		
a.	Describe the nomination and selection processes for the highest governance body and its committees;	Directors are appointed to serve a one-year term. Upon completion of this term, they may be reappointed.
b.	Describe the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration:	Directors are appointed during the Annual General Shareholders' Meeting. The shareholders assess the independence of the directors, subject to any objections from the National Banking and Securities Commission (CNBV).
Disclosure 2-11 Chair of the highest governance body		
a.	Report whether the chair of the highest governance body is also a senior executive in the organization;	No, the Chairman of the Board does not hold any executive position within the company.

Gri indicator	Disclosure title	Section and/or direct response
b.	If the chair is also a senior executive, explain their function within the organization's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated..	No, the Chairman of the Board does not hold any executive position within the company..
Disclosure 2-12 Role of the highest governance body in overseeing the management of impacts		
a.	Describe the role of the highest governance body and of senior executives in developing, approving, and updating the organization's purpose, value or mission statements, strategies, policies, and goals related to sustainable development;	Pages 30 to 34.
b.	Describe the role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people,	Pages 30 to 34.
Disclosure 2-13 Delegation of responsibility for managing impacts		
a.	Describe how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people,	An Executive Sustainability Committee was established to oversee matters related to environmental, social, and corporate governance issues.
Disclosure 2-14 Role of the highest governance body in sustainability reporting		
a.	Report whether the highest governance body is responsible for reviewing and approving the reported information, including the organization's material topics, and if so, describe the process for reviewing and approving the information;	The Executive Sustainability Committee reviews and approves the contents of the Sustainability Report.
b.	If the highest governance body is not responsible for reviewing and approving the reported information, including the organization's material topics, explain the reason for this.	The Board of Directors receives the Sustainability Report and, like any other stakeholder group, has the opportunity to ask questions.
Disclosure 2-15 Conflicts of interest		
a.	Describe the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated;	Page 33 and 34
Disclosure 2-17 Collective knowledge of the highest governance body		
a.	Report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development.	Page 33

Gri indicator	Disclosure title	Section and/or direct response
Disclosure 2-19 Collective knowledge of the highest governance body		
a.	Report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development.	In 2025, compensation paid to principal officers amounted to approximately MXN 4.1 million, including salaries and benefits. Board members received MXN 53,000 for attendance at Board meetings and MXN 26,000 for each Audit and Corporate Practices Committee session attended. The Issuer does not maintain pension or retirement plans for Board members or key executives.
Disclosure 2-22 Statement on sustainable development strategy		
a.	Report a statement from the highest governance body or most senior executive of the organization about the relevance of sustainable development to the organization and its strategy for contributing to sustainable development.	Pages 6 and 7
Disclosure 2-23 Compromisos y políticas		
a.	Describe its policy commitments for responsible business conduct,	Pages 26, 27 and from 32 to 35
b.	Describe its specific policy commitment to respect human rights, including:	Pages 26, 27, 49, 50
Disclosure 2-26 Mechanisms for seeking advice and raising concerns		
a.	Describe the mechanisms through which individuals can seek advice on the application of the organization's policies and practices for responsible business conduct, and raise concerns about the organization's business conduct	Pages 35, 56, 57
5. Stakeholder engagement		
Disclosure 2-29 Approach to stakeholder engagement		
a.	Describe its approach to engaging with stakeholders,	Pages 14 to 16
Disclosure 2-30 Collective bargaining agreements		
a.	Report the percentage of total employees covered by collective bargaining agreements;	Page 47
b.	For employees who are not covered by collective bargaining agreements, indicate whether the organization determines their working conditions and terms of employment based on the collective bargaining agreements that cover other employees, or based on the collective bargaining agreements of other organizations.	The company sustains strong relationships with all its employees and each of the unions representing them.

Gri indicator	Disclosure title	Section and/or direct response
GRI 3: Material Topics		
2. Disclosures on material topics		
Disclosure 3-1 Process to determine material topics		
a.	Describe the process it has followed to determine its material topics	Pages 14 to 18
b.	Specify the stakeholders and experts whose views have informed the process of determining its material topics.	Pages 14 to 18
Contenido 3-2 Lista de temas materiales		
a.	List its material topics;	Page 17
b.	Report changes to the list of material topics compared to the previous reporting period.	Page 18
Disclosure 3-3 Management of material topics		
a.	describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;	Page 37 to 43
b.	Report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;	It has no association with activities causing negative impacts.
c.	Describe its policies or commitments regarding the material topic;	Policies defined in 2024: Human Rights Policy, Climate Change Policy, and Environmental Policy.
d.	Describe actions taken to manage the topic and related impacts,	The Executive Sustainability Committee is responsible for managing progress and overseeing the indicators within each material topic.
Standards		
GRI 200: Economic performance		
GRI 203: Indirect Economic Impacts 2016		
203-1	Extent of development of significant infrastructure investments and services supported.	Page 9 to 13 and from 23 to 24
GRI 205: Anti-corruption 2016		
205-1	Operations evaluated for corruption-related risks	Page 33 to 35
205-2	Communication and training about anti-corruption policies and procedures	Page 33 to 35 and 57
205-3	Confirmed incidents of corruption and actions taken	Page 34 and 35

Gri indicator	Disclosure title	Section and/or direct response
GRI 206: Anti-competitive Behavior 2016		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	As of the end of December 2024, the company is not involved in any proceedings or investigations related to economic competition
GRI 300: Environmental GRI 302: Energy 2016		
302-1	Energy consumption within the organization	Page 40 and 41
GRI 303: Water and Effluents 2018		
303-1	Interactions with water as a shared resource	Page 42
303-5	Water consumption	Page 42
GRI 304: Biodiversity 2016		
304-2	Significant impacts of activities, products and services on biodiversity	Page 42 and 43
GRI 305: Emisiones 2016		
305-1	Direct (Scope 1) GHG emissions	Page 40
305-2	Energy indirect (Scope 2) GHG emissions	Page 40
305-5	Reduction of GHG emissions	Pages 39 and 40
GRI 306: Effluents and Waste 2016		
306-1	Waste generation and significant impacts related to these wastes	Due to the nature of the business, waste generation is minimal.
306-3	Generated waste.	Due to the nature of the business, waste generation is minimal.
GRI 400: Social GRI 401: Employment 2016		
401-2	Benefits provided to full-time employees that are not provided to temporary or parttime employees	Page 46
401-3	Parental leave	Page 46
GRI 403: Occupational Health and Safety 2019		
403-1	Occupational health and safety management system	Page 48
403-2	Hazard identification, risk assessment, and incident investigation	Page 48
403-3	Occupational Health Services	Page 48

Gri indicator	Disclosure title	Section and/or direct response
403-4	Worker participation, consultation, and communication on occupational health and safety	Page 48
403-5	Worker training on occupational health and safety	Page 48
403-6	Promotion of worker health	Page 48
403-9	Work-related injuries	There were none in 2025.
GRI 404: Training and Education 2016		
404-1	Average hours of training per year per employee	Page 48
GRI 405: Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	Page 47 to 49
GRI 406: Non-discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	There were none in 2025.
GRI 411: Rights of Indigenous Peoples 2016		
411-1	Incidents of violations involving rights of indigenous peoples	There were none in 2025.
GRI 413: Local Communities 2016		
413-1	Operations with local community engagement, impact assessments, and development programs	Page 50 to 52
GRI 415: Public Policy 2016		
415-1	Political contributions	LASITE does not make contributions to political parties or representatives.

ANNEX D: SASB TABLE OF CONTENTS

SASB Code	Topic	Metric	2025 Response	Report Page
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Industry Metrics – Infrastructure – Engineering and Construction Services (IF-EN)

Table 1. Sustainability Disclosure Topics and Metrics

IF-EN-160a.1		Number of incidents of non-compliance with environmental permits, standards, and regulations	0	Page 38
IF-EN-160a.2	Environmental Impacts of Project Development	Discussion of the processes used to assess and manage environmental risks associated with project design, siting, and construction	<p>During the tower construction process, different stages are carried out to ensure safe and efficient execution. The first consists of defining the site location in accordance with the coverage needs established by the operator.</p> <p>As part of the engineering studies, the technical conditions of the land and wind zoning are analyzed in order to mitigate risks associated with natural events such as hurricanes or earthquakes. The structural design must meet operational requirements and ensure a resilient and safe solution.</p> <p>At the same time, the permits and licenses required to begin construction are managed. Among these, the environmental impact license is a key requirement for site construction in compliance with applicable regulations.</p>	Page 21- 25
IF-EN-250a.1	Structural Integrity and Safety	Amount of rework costs related to defects and safety	As this is an outsourced activity, execution is managed through the corresponding supplier and therefore does not represent a significant direct economic impact on our operations.	Page 22
IF-EN-250a.2		Total amount of monetary losses as a result of legal proceedings associated with defect- and safety-related incidents	As this is an outsourced activity, execution is managed through the corresponding supplier and therefore does not represent a significant direct economic impact on our operations.	Page 22

SASB Code	Topic	Metric	2025 Response	Report Page
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IF-EN-410a.1	Lifecycle Impacts of Buildings and Infrastructure	Number of (1) commissioned projects certified to a third-party multi-attribute sustainability standard and (2) active projects seeking such certification	0	N/A
IF-EN-410a.2		Discussion of the process for incorporating energy and water considerations during the operational phase, including efficiency considerations in project planning and design	As this is an outsourced activity, execution is managed through the corresponding supplier. Likewise, the energy consumption associated with antenna operation is managed by the operator and therefore does not represent a direct impact on our operations.	Page 37- 43
IF-EN-410b.1		Amount of project backlog related to (1) hydrocarbons and (2) renewable energy	0	Page 37- 43
IF-EN-410b.2	Climate Impacts of Business Mix	Number of project cancellations and delays associated with hydrocarbons and related projects	0	Page 37- 43
IF-EN-410b.3		Amount of non-energy project backlog associated with climate change adaptation and mitigation	0	Page 37- 43

Tabla 2. Métricas de actividad

IF-EN-000.A		Number of active projects	1,065 sites were completed in 2025, and approximately 2,100 are currently in different stages of construction (carry over).	Page 12 y 13
IF-EN-000.B	Activity Metrics	Number of commissioned projects	1,200 commissioned sites	Page 12 y 13
IF-EN-000.C		Total backlog	135, which are included in the 2026 operational planning.	N/A

S I T E S

The image features the word "SITES" in a bold, white, sans-serif font, centered on a dark teal background. The letters "I", "T", and "E" are enclosed within a white circular outline, which is composed of two curved segments meeting at the top and bottom. The letter "S" appears on both the left and right sides of the circle, creating a symmetrical design.