Ciudad de México, a 30 de septiembre de 2026.

RED DE CARRETERAS DE OCCIDENTE, S.A.P.I. DE C.V.

COMUNICADO DE CONTRATACIÓN DE SERVICIOS DE AUDITORÍA EXTERNA DE ESTADOS FINANCIEROS BÁSICOS DEL EJERCICIO 2026

GONZALO ALCALDE RODRÍGUEZ, en mi carácter de Director General de Red de Carreteras de Occidente, S.A.P.I. de C.V. (la "Sociedad"), de conformidad con el Artículo 17 y con el Artículo 24 de las Disposiciones de Carácter General Aplicables a las Entidades y Emisoras Supervisadas por la Comisión Nacional Bancaria y de Valores que Contraten Servicios de Auditoría Externa de Estados Financieros Básicos (la "**Circular Única de Auditores Externos**"), informo, para todos los efectos legales a que haya lugar que:

a) En su sesión de fecha 17 de septiembre de 2026, el Consejo de Administración de la Sociedad aprobó la ratificación del contrato con KPMG Cárdenas Dosal, S.C. ("KPMG" o el "Despacho") para prestar a la Sociedad servicios de auditoría externa de estados financieros básicos del ejercicio 2026, por un monto de $5´237,505.00 (cinco millones doscientos treinta y siete mil quinientos cinco pesos 00/100 M.N.) +IVA.

b) Se adjunta al presente comunicado:

   1. Certificación del Secretario del Consejo de Administración de la Sociedad relativa al acuerdo por el cual el Consejo de Administración aprueba la ratificación del Despacho para llevar a cabo la prestación de los servicios de auditoría externa de estados financieros básicos del ejercicio 2026.

   2. Copia del contrato de prestación de servicios de auditoría externa de estados financieros básicos del ejercicio 2026.



Gonzalo Alcalde Rodríguez
Director General
Red de Carreteras de Occidente, S.A.P.I. de C.V.

CERTIFICACIÓN

JUAN SEBASTIÁN LOZANO GARCÍA TERUEL, en mi carácter de Secretario, no miembro, del Consejo de Administración de Red de Carreteras de Occidente, S.A.P.I. de C.V. (la "Sociedad"), certifico para todos los efectos legales a que haya lugar que en su sesión de fecha 17 de septiembre de 2026, el Consejo de Administración de la Sociedad adoptó, entre otras, las siguientes resoluciones:

I. *"En este acto se hace constar la celebración del Contrato con KPMG Cárdenas Dosal, S.C. ("KPMG" o el "Despacho") para prestar a la Sociedad servicios de auditoría externa de estados financieros básicos del ejercicio 2025, por un monto de $5'237,505.00 (cinco millones doscientos treinta y siete mil quinientos cinco pesos 00/100 M.N.) +IVA"*

II. *"Los Miembros del Consejo de Administración de la Sociedad aprueban en este acto la celebración del Contrato mencionado anteriormente, con base en los documentos presentados por el Auditor Externo Independiente, con lo que se acreditó que el Despacho, el Auditor Externo Independiente y las personas del equipo de auditoría externa, a la fecha del Contrato, cumplen con los criterios de independencia y capacidad profesional requeridos por el Capítulo II de las Disposiciones de Carácter General Aplicables a las Entidades y Emisoras Supervisadas por la Comisión Nacional Bancaria y de Valores que Contraten Servicios de Auditoría Externa de Estados Financieros Básicos ("CUAE"); asimismo, se acreditó que el Despacho cumple con tener establecido un sistema de control de calidad para la prestación del servicio, de conformidad con dichas disposiciones."*

Ciudad de México, a 30 de septiembre de 2026.

Juan Sebastián Lozano García Teruel
Secretario (no miembro) del Consejo de Administración
Red de Carreteras de Occidente, S.A.P.I. de C.V.

Red de Carreteras de Occidente, S.A.P.I. de C.V.

Av. Américas #1500 Piso 19
Col. Country Club 44610,
Guadalajara, Jal.

Attention: Ing. Jorge Parra Palacios, *Chief Financial Officer*

This letter (Engagement Letter) confirms our understanding of our engagement to provide professional services to Red de Carreteras de Occidente, S.A.P.I. de C.V.

Objectives and Limitations of Services

Audit Services

You have requested that we audit Red de Carreteras de Occidente, S.A.P.I. de C.V. and subsidiaries's consolidated financial statements as set forth in Appendix I.

We have the responsibility to conduct and will conduct the audit of the consolidated financial statements in accordance with International Standards on Auditing, with the objective of expressing an opinion as to whether the presentation of the consolidated financial statements conforms with International Financial Reporting Standards as issued by the International Accounting Standards Board.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. In conducting the audit, we will perform tests of the accounting records and such other procedures, as we consider necessary in the circumstances, based on our judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to error or fraud, to provide a reasonable basis for our opinion on the consolidated financial statements. We also will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management and evaluate the overall consolidated financial statement presentation.

Our audit of the consolidated financial statements will be planned and performed to obtain reasonable, but not absolute, assurance about whether the consolidated financial statements are free from material misstatement, whether due to fraud or error. Absolute assurance is not attainable because of the nature of audit evidence and the characteristics of fraud. Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements, fraud, and noncompliance with laws and regulations may exist and not be detected by an audit of financial statements even though the audit is properly planned and performed in accordance with *International Standards on Auditing*. Also, an audit is not designed to detect matters that are immaterial to the consolidated financial statements.

Subject to the remainder of this paragraph, we will issue a written report upon completion of our audit of Red de Carreteras de Occidente, S.A.P.I. de C.V. and subsidiaries consolidated financial statements addressed to the board of directors of Red de Carreteras de Occidente, S.A.P.I. de C.V. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion(s), add emphasis-of-matter or other-matter paragraphs or withdraw from the engagement. If, during the performance of our audit procedures, such circumstances arise, we will communicate to the audit committee or *when appropriate, those charged with governance* our reasons for modification orwithdrawal.

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Our written report, in accordance with International Auditing Standards and will include a section communicating the key audit matters, which are those matters that, in our professional judgment, will have been of most significance in the audit of the financial statements of the current period.

We will also perform certain limited procedures to the other information as required by the International Standards of Auditing. However, we will not express an opinion or provide any assurance on the information. “Other information” is defined in professional standards to be the financial or non-financial information (other than the financial statements and the auditor’s report thereon) included in the annual report. Our report relating to the financial statements will include our consideration of other information.

Management is responsible for the other information and agrees, when possible, to provide us with the final versions of the document(s) comprising the annual report prior to the date of our auditors’ report on the financial statements. If that timing is not possible, management agrees to provide us with the final versions of the document(s) comprising the annual report prior to the Red de Carreteras de Occidente, S.A.P.I. de C.V. issuance so that we can complete our responsibilities required under professional standards.

Internal Control over Financial Reporting

In making our risk assessments as part of planning and performing our audit of the consolidated financial statements, we will consider Red de Carreteras de Occidente, S.A.P.I. de C.V. internal control relevant to the preparation and fair presentation of the consolidated financial statements in order to determine the nature, timing, and extent of our audit procedures for the purpose of expressing an opinion on the consolidated financial statements but not for the purpose of expressing an opinion on the effectiveness of Red de Carreteras de Occidente, S.A.P.I. de C.V. internal control.

The objective of our audit of the consolidated financial statements is not to report on Red de Carreteras de Occidente, S.A.P.I. de C.V. internal control and we are not obligated to search for significant deficiencies as part of our audit of the consolidated financial statements. A significant deficiency is a deficiency or combination of deficiencies in internal control that, in the auditor’s professional judgement, is of sufficient importance to merit attention by those charged with governance.

Registration Statements and Other Offering Documents

Should Red de Carreteras de Occidente, S.A.P.I. de C.V. wish to include or incorporate by reference these consolidated financial statements and our report thereon in a registration statement or offering document, we would consider consenting to the use of our report and the terms thereof at that time. Prior to issuing any consent or comfort letter, we will be required to perform procedures as required by the International Auditing Standards (or applicable professional standards). Management agrees to provide us with adequate notice of the preparation of such documents. The specific terms of our future services with respect to future filings or other offering documents will be determined at the time the services are performed.

For avoidance of doubt, the audit report and other documents and materials issued under the terms of this Engagement Letter shall not be referred to or used in connection with any offering of securities of any kind in any jurisdiction. The specific terms of our future services with respect to future filings or other offering documents will be determined at the time the services are to be performed.

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Our Responsibility to Communicate with the Audit Committee or when appropriate, those charged with governance

While the objective of our audit of the consolidated financial statements is not to report on Red de Carreteras de Occidente, S.A.P.I. de C.V. internal control and we are not obligated to search for significant deficiencies as part of our audit of the consolidated financial statements, we will communicate, in writing, significant deficiencies to the audit committee or when appropriate, those charged with governance to the extent they come to our attention.

We will report to the audit committee or when appropriate, those charged with governance, in writing, the following matters:

- Material, corrected misstatements that were brought to the attention of management as a result of audit procedures.

- Uncorrected misstatements accumulated by us during the audit and the effect that they, individually or in the aggregate, may have on our opinion in the auditor's report, and the effect of uncorrected misstatements related to prior periods.

- Significant difficulties, if any, encountered during our audit or review procedures.

- Significant matters arising during the audit that were discussed, or subject to correspondence, with management

- The matters referred to in Article 35 of the General Provisions that apply to the Entities and Issuers Supervised by the National Banking and Securities Commission That Engage External Auditors To Audit Their Financial Statements (External Auditor Circular or CUAE, based on its acronym in Spanish).

- A statement that KPMG has complied with relevant ethical requirements regarding independence; and

  - All relationships and other matters between the firm, network firms, and the entity that, in our professional judgment, may reasonably be thought to bear on independence. This shall include total fees charged during the period covered by the financial statements for audit and non-audit services provided by the firm and network firms to the entity and components controlled by the entity. These fees shall be allocated to categories that are appropriate to assist those charged with governance in assessing the effect of services on the independence of the auditor; and

  - The related safeguards that have been applied to eliminate identified threats to independence or reduce them to an acceptable level.

- Other matters required to be communicated by International Standards on Auditing.

We will also read minutes, if any, of relevant committee meetings for consistency with our understanding of the communications made to the audit committee or when appropriate, those charged with governance and determine that the audit committee or when appropriate, those charged with governance has received copies of all material written communications between ourselves and management. We will also determine that the audit committee or when appropriate, those charged with governance has been informed of i) the initial selection of, or the reasons for any change in, significant accounting policies or their application during the period under audit, ii) the extent to which the financial statements are affected by significant transactions that are outside the normal course of business, and iii) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

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To the extent that they come to our attention, we will inform the appropriate level of management about any instances of noncompliance or suspected noncompliance with laws and regulations, unless they are clearly inconsequential, material errors in the consolidated financial statements and any instances of fraud. Further, to the extent they come to our attention, we also will communicate directly to the audit committee or when appropriate, those charged with governance any instances of noncompliance or suspected noncompliance with laws and regulations, unless they are clearly inconsequential, material errors in the consolidated financial statements, and any instances of fraud that involve management or employees who have significant roles in internal control or that, in our judgment, cause a material misstatement of the consolidated financial statements.

Management Responsibilities

The management and when appropriate, those charged with governance of Red de Carreteras de Occidente, S.A.P.I. de C.V. acknowledges and understands that they have responsibility for the preparation and fair presentation, in accordance with International Financial Reporting Standards as issued by the International Accounting Standards Board, of the consolidated financial statements and all representations contained therein. Management also is responsible for identifying and ensuring that Red de Carreteras de Occidente, S.A.P.I. de C.V. complies with laws and regulations applicable to its activities, and for informing us of any known instances of noncompliance or suspected noncompliance with laws and regulations. Management also is responsible for preventing and detecting fraud, including the design and implementation of programs and controls to prevent and detect fraud, for adopting sound accounting policies, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the consolidated financial statements and to provide reasonable assurance against the possibility of misstatements that are material to the consolidated financial statements whether due to error or fraud. Management is also responsible for informing us, of which it has knowledge, of significant deficiencies in the design or operation of such controls. The audit of the consolidated financial statements does not relieve management or those charged with governance of their responsibilities.

Management [and when appropriate, those charged with governance of Red de Carreteras de Occidente, S.A.P.I. de C.V. also acknowledges and understands that it is their responsibility to provide us with: i) access to all information of which management is aware that is relevant to the preparation and fair presentation of the consolidated financial statements such as records, documentation, and other matters; ii) additional information that we may request from management for purposes of the audit and review; and iii unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence and of whom we determine it is necessary to make inquiries. As required by *International Standards on Auditing*, we will make specific inquiries of management and when appropriate, those charged with governance about the representations embodied in the consolidated financial statements and the effectiveness of internal control, and obtain a representation letter(s) from management about these matters. The responses to our inquiries, the written representations, and the results of audit tests, among other things, comprise the evidential matter we will rely upon in forming an opinion on the consolidated financial statements.

Management is responsible for adjusting the consolidated financial statements to correct material misstatements and for affirming to us in the representation letter(s) that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the consolidated financial statements being reported upon, taken as a whole. Because of the importance of management's representations to the effective performance of our services, Red de Carreteras de Occidente, S.A.P.I. de C.V. will release KPMG Cardenas Dosal, S.C. (KPMG) and its personnel from any claims, liabilities, costs, and expenses relating to our services under this Engagement Letter attributable to any misrepresentations in the representation letter(s) referred to above. In any case, the maximum liability of KPMG Firms to the Red de Carreteras de Occidente, S.A.P.I. de C.V., generated by any circumstance relating to the services provided under this Engagement Letter, will be limited to the amount of the fees paid for these services. The provisions of this paragraph shall apply regardless of

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the form of action, damage, claim, liability, cost, expense, or loss asserted, whether in contract, statute, tort (including but not limited to negligence) or otherwise.

Since the Red de Carreteras de Occidente, S.A.P.I. de C.V. keeps certain key information, it is management's responsibility to have the necessary controls in place to comply with the Red de Carreteras de Occidente, S.A.P.I. de C.V. obligation related to the safekeeping of financial and non-financial information. Consequently, management accepts its responsibility for keeping such information for the period established by Mexican law.

Other Matters

All disputes between the parties (whether based in civil liability under contract, extra-contractual civil liability, law, regulation, or other source of liability and regardless of whether pending in court or in an arbitral forum) shall be governed by and construed in accordance with the substantive and procedural laws of Mexico, including without limitation, its statutes of limitations, without regard to the conflict of laws provisions of Mexico or any other jurisdiction and any disputes, claims or legal actions, between the parties, or arising out of or relating in any way to the Engagement Letter or the services provided thereunder, including without limitation services provided by other KPMG Firms (whether based in the sources of liability set forth above, and regardless of whether pending in court or in an arbitral forum) shall be brought and maintained exclusively in the competent tribunals of Mexico City, unless the parties to the Engagement Letter consent in writing to another location. In the event that any term or provision of this Engagement Letter shall be held to be invalid, void or unenforceable, then the remainder of the Engagement Letter shall not be affected, and each such term and provision shall be valid and enforceable to the fullest extent permitted by law.

Either party may terminate this Engagement Letter at any time by giving written notice not less than thirty (30) calendar days before the effective date of termination to the other party. In addition, either party may terminate this Engagement Letter on shorter notice if (i) laws, rules, regulations or professional standards applicable to a party preclude it from continuing to perform or receive the services thereunder, (ii) the physical safety or security of a party's personnel is threatened, or (iii) a party breaches its obligations under this Engagement Letter and the breach is not cured by the breaching party within ten (10) days of receipt of notice in this regard by the non-breaching party. Either party may exercise its termination rights hereunder without penalty on account of exercising them. In the event of termination for any reason, Red de Carreteras de Occidente, S.A.P.I. de C.V. agrees to pay KPMG for fees and expenses accrued up to the time termination occurs.

This Engagement Letter shall serve as Red de Carreteras de Occidente, S.A.P.I. de C.V. authorization for the use of e-mail and other electronic methods to transmit and receive information, including confidential information, between KPMG and Red de Carreteras de Occidente, S.A.P.I. de C.V. and between KPMG and outside specialists or other entities engaged by either KPMG or Red de Carreteras de Occidente, S.A.P.I. de C.V. Red de Carreteras de Occidente, S.A.P.I. de C.V. acknowledges that e-mail travels over the public Internet, which is not a secure means of communication and, thus, confidentiality of the transmitted information could be compromised through no fault of KPMG. KPMG will employ commercially reasonable efforts and take appropriate precautions to protect the privacy and confidentiality of transmitted information.

Except as permitted by law or as set forth in this paragraph, neither party shall acquire hereunder any right to use the name or logo of the other party or any part thereof, and any such use shall require the express written consent of the owner party. Red de Carreteras de Occidente, S.A.P.I. de C.V. agrees that KPMG may list Red de Carreteras de Occidente, S.A.P.I. de C.V. as a client in KPMG's internal and external marketing materials, including KPMG websites and social media, indicating the general services rendered (e.g., "Red de Carreteras de Occidente, S.A.P.I. de C.V. is an Audit client of KPMG Cardenas Dosal, S.C."). Further, for purposes of the services described in this Engagement Letter only, Red de Carreteras de Occidente, S.A.P.I. de C.V. hereby grants to KPMG a limited, revocable, non-exclusive, non-transferable, paid up and royalty-free license, without right of sublicense, to use all

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logos, trademarks and service marks of Red de Carreteras de Occidente, S.A.P.I. de C.V. solely for presentations or reports to Red de Carreteras de Occidente, S.A.P.I. de C.V. or for internal KPMG presentations and intranet sites.

Red de Carreteras de Occidente, S.A.P.I. de C.V. is not (i) organized or resident in jurisdictions sanctioned by the United States (currently, Cuba, Iran, North Korea, Syria or the Crimea Region of the Ukraine); (ii) listed in any economic, financial, or trade sanctions related list of designated parties maintained by the Office of Foreign Assets Control of the U.S. Department of the Treasury, the U.S. Department of State, U.S. Department of Commerce, or by the United Nations Security Council, the European Union or any European Union member state; or (iii) owned 50% or more or controlled by parties described in (i) or (ii). Further, Red de Carreteras de Occidente, S.A.P.I. de C.V. is not engaging KPMG to provide services directly or indirectly to the jurisdictions in (i) or to any party in (ii) or (iii).

KPMG in Mexico is a limited liability partnership comprising both Certified Public Accountants and certain collaborators who are not certified as Public Accountants. Such principals may participate in the engagements to provide the services described in this Engagement Letter.

KPMG, as an accounting firm, has an obligation to comply with applicable professional standards. Certain professional standards, including ethical requirements in Mexico, prohibit the disclosure of Red de Carreteras de Occidente, S.A.P.I. de C.V confidential information without Red de Carreteras de Occidente, S.A.P.I. de C.V.'s consent, except in limited circumstances. KPMG represents to Red de Carreteras de Occidente, S.A.P.I. de C.V. that KPMG will treat Red de Carreteras de Occidente, S.A.P.I. de C.V.'s confidential information in accordance with applicable professional standards.

KPMG may work with and use the services of other members of the international KPMG network of independent firms and entities controlled by, or under common control with, one or more KPMG member firms (together with KPMG, the "KPMG Firms") to provide services to Red de Carreteras de Occidente, S.A.P.I. de C.V. The KPMG Firms, together with the entities comprising KPMG International, shall be referred to herein as the "KPMG Parties." In connection with the performance of services under this Engagement Letter, the KPMG Firms may, in their discretion, utilize the services of third party service providers within or outside of Mexico to complete the services under this Engagement Letter. KPMG Parties and such third parties may have access to your confidential information from offshore locations. In the event that affiliates of Red de Carreteras de Occidente, S.A.P.I. de C.V located outside of Mexico (the "Foreign Affiliates") separately engage KPMG Firms to perform audit related services, we may share Red de Carreteras de Occidente, S.A.P.I. de C.V's and/or its affiliates' confidential information with such KPMG Firms for purposes of their services for such Foreign Affiliates In addition, KPMG uses third party service providers within and outside of Mexico to provide, at its direction, back-office administrative and clerical, or analytical services to KPMG and these third party service providers may in the performance of such services have access to your confidential information. In particular, KPMG's audit technologies, software productivity tools and certain technology infrastructure and, necessarily, your confidential information, may be hosted in cloud environments operated by KPMG Parties or such third party service providers. In addition, KPMG Parties may have access to certain of your information in respect to engagement acceptance and other professional responsibilities such as maintaining independence and performing conflict checks. KPMG represents that it has technical, legal and/or other safeguards, measures and controls in place to protect your confidential information from unauthorized disclosure or use.

To the extent permitted by applicable law, Red de Carreteras de Occidente, S.A.P.I. de C.V. also understand and agree that the KPMG Parties, with the assistance of third parties as outlined above, may use all Red de Carreteras de Occidente, S.A.P.I. de C.V. information for other purposes consistent with our professional standards, such as improving the delivery or quality of audit and other services or technology to Red de Carreteras de Occidente, S.A.P.I. de C.V. and to other clients, thought leadership projects, to allow Red de Carreteras de Occidente, S.A.P.I. de C.V. and other clients to evaluate various business transactions and opportunities, and for use in presentations to Red

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de Carreteras de Occidente, S.A.P.I. de C.V , other clients and non-clients. When your information is used outside of the KPMG Parties or such third parties assisting them as outlined above, Red de Carreteras de Occidente, S.A.P.I. de C.V. will not be identified as the source of the information.

It may be necessary or convenient for Red de Carreteras de Occidente, S.A.P.I. de C.V. to use KPMG-owned or -licensed software, software agents, scripts, technologies, tools or applications (collectively "KPMG Technology") designed to extract data from Red de Carreteras de Occidente,S.A.P.I. de C.V. electronic books and records systems or other systems (collectively, "Systems"), in connection with the audit. Red de Carreteras de Occidente, S.A.P.I. de C.V. understands and agrees that it is solely responsible for following appropriate change management policies, processes and controls relating to use of such technology (including without limitation appropriate backup of Red de Carreteras de Occidente, S.A.P.I. de C.V. information and Systems) (collectively, "Change Management Processes") before such KPMG Technology is utilized to extract data from the Systems. In the event Red de Carreteras de Occidente, S.A.P.I. de C.V. fails to use such Change Management Processes or if such Change Management Processes prove to be inadequate, Red de Carreteras de Occidente, S.A.P.I. de C.V. acknowledges that the Systems and/or KPMG Technology may not function as intended. In consideration of the foregoing, KPMG hereby grants Red de Carreteras de Occidente, S.A.P.I. de C.V. the right to use KPMG Technology solely to facilitate Red de Carreteras de Occidente, S.A.P.I. de C.V. necessary or convenient provision of information to KPMG in connection with the audit, and this grant does not extend to any other purposes or use by third parties outside of your organization without our prior written approval, provided that third party contractors of Red de Carreteras de Occidente, S.A.P.I. de C.V. having a need to know in order to perform their services to Red de Carreteras de Occidente, S.A.P.I. de C.V. are permitted to use KPMG Technology to the extent necessary for such parties to perform such services, so long as Red de Carreteras de Occidente, S.A.P.I. de C.V. has technical, legal and/or other safeguards, measures and controls in place to protect such KPMG Technology and the KPMG confidential information therein from unauthorized disclosure or use. Other than as expressly permitted hereby, Red de Carreteras de Occidente, S.A.P.I. de C.V. agrees to keep KPMG Technology confidential, using no less than a reasonable standard of care to protect it from unauthorized disclosure or use, and to notify KPMG of any legal compulsions to disclose it, in accordance with the provisions governing legal demand of confidential information which appear in this engagement letter with respect to which the KPMG Technology is being used, *mutatis mutandis*. If the KPMG Technology is subject to any third party license terms and conditions before being provided to Red de Carreteras de Occidente, S.A.P.I. de C.V., Red de Carreteras de Occidente, S.A.P.I. de C.V. may be required to accept such terms and conditions before using the KPMG Technology, in which case KPMG will provide such license terms and conditions to Red de Carreteras de Occidente, S.A.P.I. de C.V. in writing before Red de Carreteras de Occidente, S.A.P.I. de C.V. elects to use the KPMG Technology.

To facilitate the provision of the Services or for internal quality, training, and operational purposes, KPMG may, in its discretion, record and/or document meetings, work sessions, oral presentations, or other communications and interactions (whether conducted in person, via telephone, or through video conference and digital collaboration platforms) with the Client and its personnel. The Client hereby acknowledges and provides express consent to such recordings. The Client further agrees that any such recordings may be used by KPMG as permitted herein, will form part of KPMG's records, and will be retained, preserved, and disposed of in accordance with KPMG's applicable professional standards, legal obligations, and internal record retention policies.

Such recordings will be treated as Client Confidential Information and will be protected in accordance with applicable data privacy laws. KPMG will make available for the participants of such recordings, the privacy notices for the protection of their personal data, according to the privacy laws.

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Except as otherwise provided for in this Engagement Letter, neither party may assign, transfer or delegate any of its rights, obligations, claims or proceeds from claims arising under or relating to this Engagement Letter (including by operation of law, in which case the assigning party will, to the extent legally permissible, give as much advance written notice as is reasonably practicable thereof) without the prior written consent of the other party, such consent not to be unreasonably withheld. Any assignment in violation hereof shall be null and void.

Red de Carreteras de Occidente, S.A.P.I. de C.V. agrees to provide prompt notification if Red de Carreteras de Occidente, S.A.P.I. de C.V. or any of its affiliates or subsidiaries whose financial statements are being audited by KPMG, currently are, become subject to, or were previously but are no longer subject to, the laws of a foreign jurisdiction that require regulation of any securities issued by Red de Carreteras de Occidente, S.A.P.I. de C.V. or such affiliate or subsidiary. Such situations could include but are not limited to the listing or selling of securities on a foreign securities market or exchange or the submission of filings to a foreign securities regulator.
The audit documentation for this engagement is the property of KPMG. If KPMG receives a subpoena; other validly issued administrative, judicial, government or investigative regulatory demand or request; or other legal process requiring it to disclose Red de Carreteras de Occidente, S.A.P.I. de C.V. confidential information ("Legal Demand"), KPMG shall, unless prohibited by law or such Legal Demand, provide written notice within two (2) business days to Red de Carreteras de Occidente, S.A.P.I. de C.V. of such Legal Demand in order to permit it to seek a protective order. So long as KPMG gives notice as provided herein, KPMG shall be entitled to comply with such Legal Demand to the extent required by law, subject to any protective order or the like that may have been entered in the matter. In the event KPMG is requested or authorized by Red de Carreteras de Occidente, S.A.P.I. de C.V., or is required by law, rule, regulation or Legal Demand in a proceeding or investigation to which KPMG is not a named party or respondent, to produce KPMG's documents or personnel as witnesses or for interviews, or otherwise to make information relating to the service under the Engagement Letter available to a third party, or Red de Carreteras de Occidente, S.A.P.I. de C.V., Red de Carreteras de Occidente, S.A.P.I. de C.V. shall reimburse KPMG for its professional time, at its then-current standard hourly rates, and expenses, including reasonable attorneys' fees and expenses, incurred in producing documents or personnel or providing information pursuant to such requests, authorizations or requirements.

We may also be requested to make certain audit documentation available to local and foreign regulators pursuant to authority provided by law or regulation. If so requested, access to such audit documentation will be provided. Furthermore, local and foreign regulators may obtain copies of selected audit documentation. Such regulators may intend, or decide, to distribute the copies or information contained therein to others, including other government agencies.

Others

Without our prior written approval, Red de Carreteras de Occidente, S.A.P.I. de C.V. will neither solicit for employment, nor hire any current or former partner or any professional employee of KPMG or any of its affiliated member firms, in a financial reporting oversight role if such partner or professional employee previously participated in the audit of the consolidated financial statements Red de Carreteras de Occidente, S.A.P.I. de C.V., and subsidiaries until the applicable "cooling off" period has expired. That period would commence with the latest date on which the individual participated in the annual audit and would expire upon the filing by Red de Carreteras de Occidente, S.A.P.I. de C.V. and subsidiaries of its annual report for the succeeding fiscal year.

KPMG must provide the Red de Carreteras de Occidente, S.A.P.I. de C.V. all information and documents it needs so that it may prove to the National Banking and Securities Commission (the Commission) that it has met the obligations established in the External Auditor Circular (CUAE, based on its acronym in Spanish). This will be done by KPMG, as long as it is not prohibited by the professional standards required for the service.

Angela Martínez

If Red de Carreteras de Occidente, S.A.P.I. de C.V. decides to replace KPMG with another audit firm, KPMG, as predecessor auditor, as defined in the NIA, must provide the successor auditor access to all working documents of the external audit for the most recent period audited by KPMG, within thirty business days of the successor audit firm asking for said documents.

If it is KPMG that decides to cease rendering the external audit service, it must notify to the Commission with ten business days of doing so, together with the reasons for its decision, and a list of the audit tasks carried out up to that time, in accordance with the terms of Article 25 of the CUAE. The foregoing, in the understanding of said notification to the Commission, will not limit KPMG to rescind this Engagement Letter, in accordance with the provisions of the second paragraph of the previous section of Other matters.

Reports, Services and Associated Fees

Appendix I to this Engagement Letter lists the reports we will issue and the services we will provide as part of this engagement and our fees for professional services to be performed under this Engagement Letter.

In addition, fees for any special audit-related projects, such as research and/or consultation on special business or financial issues, will be billed separately from the audit fees for professional services set forth in Appendix I and may be subject to written arrangements supplemental to those in this Engagement Letter.

It is important to highlight that, in accordance with the CUAE, the Board of Directors of the Red de Carreteras de Occidente, S.A.P.I. de C.V. must approve the amount of the fees mentioned above, corresponding to the auditing services for financial purposes.

We should point out that the CUAE establishes that external auditors are not independent when they have accounts receivable due with the Red de Carreteras de Occidente, S.A.P.I. de C.V. for fees for audit services or any other service rendered as of the date the audit report is raised (Article 6, Sub-section IX), so the Red de Carreteras de Occidente, S.A.P.I. de C.V. agrees to strictly observe payment dates according to its own payments due policy.

* * * * * * *

Our engagement herein is for the provision of annual audit services for the consolidated financial statements for the periods described in Appendix I, and it is understood that such services are provided as a single annual engagement.

This Engagement Letter and any exhibits, appendices and addendum hereto, and amendments thereto agreed in writing by the parties, shall constitute the entire agreement between KPMG and Red de Carreteras de Occidente, S.A.P.I. de C.V. with respect to the subject matter hereof and thereof, and supersede all other previous oral and written representations, understandings or agreements relating to the subject matter of this agreement. Any modification of the terms of this Engagement Letter shall be formally made in writing and executed by KPMG and by Red de Carreteras de Occidente, S.A.P.I. de C.V.

A party shall not be in breach of its contractual obligations nor shall either incur any liability if it is unable to comply with the obligations pertaining to the Engagement Letter as a result of any cause beyond its reasonable control, other than payment obligations of Red de Carreteras de Occidente, S.A.P.I. de C.V. to KPMG. In the event of any such causes affecting one of the parties, that party shall be obliged as soon as reasonably practicable to notify the other party.

Angela Martínez

We shall be pleased to discuss this Engagement Letter with you at any time. For your convenience in confirming these arrangements, we enclose a copy of this Engagement Letter. Please sign and return it to us to indicate your acknowledgement of, and agreement with, the arrangements for our audit of the consolidated financial statements including our respective responsibilities.

Very truly yours,

KPMG Cárdenas Dosal, S.C.

Cesar Armando Silva Villalpando
Partner

ACCEPTED

Red de Carreteras de Occidente, S.A.P.I. de C.V.

Authorized Signature

LEGAL REPRESENTATIVE
Title

21 SEPTEMBER 2026
Date

Appendix I

Reports, Services and Associated Fees

Based upon our discussions with and representations of Red de Carreteras de Occidente, S.A.P.I. de C.V., our fees for services we will perform are estimated as follows:

All the figures are expressed in Mexican pesos ($)

Reports & Services	**Associated Fees**
Audit of consolidated statements of financial position of Red de Carreteras de Occidente, S.A.P.I. de C.V. and subsidiaries as of December 31, 2026, 2025 and 2024, the related consolidated statements of comprehensive income, changes in equity, and cash flows for the years ended December 31, 2026, 2025 and 2024. (Spanish and English).	$1,239,520
Audit of separate statements of financial position of Red de Carreteras de Occidente, S.A.P.I. de C.V. as of December 31, 2026, 2025 and 2024, the related separate statements of comprehensive income, changes in equity, and cash flows for the years ended December 31, 2026, 2025 and 2024. (Spanish and English); and	$1,081,996
Audit of statements of financial position of the following entities:	
1) Infraestructuras Viarias Mexicanas, S.A. de C.V.	$ 342,600
2) Prestadora de Servicios RCO S. de R.L. de C.V.	$ 384,117
3) RCO Carreteras, S. de R.L. de C.V.	$ 335,127
4) Concesionaria de Vías Irapuato Querétaro, S.A. de C.V.,	$ 546,206
5) Concesionaria Irapuato la Piedad, S.A. de C.V.,	$ 508,310
6) Concesionaria Tepic San Blas, S. de R.L. de C.V.,	$ 437,114
7) Autovías de Michoacan, S.A. de C.V,	$ 362,515
As of December 31, 2026, 2025 and 2024, the related statements of comprehensive income, changes in equity, and cash flows for the years ended December 31, 2026, 2025 and 2024. (Spanish and English)	

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The above estimates are based on the level of experience of the individuals who will perform the services. The parties agree that KPMG will charge an additional 1.5% on our fees for the services of Audit of the financial statements described above, for the use of technologies, which includes the use of our IT structure and storage capacity, our data management solutions, licenses for specific functions, the retention of documents during the legal retention period, among others. This amount will be charged in the invoices issued to cover the services that we will provide for Audit of the financial statements.

In addition, expenses are billed for reimbursement as incurred.. Circumstances encountered during the performance of these services that warrant additional time or expense could cause us to be unable to deliver them within the above estimates. We will endeavor to notify you of any such circumstances as they are assessed.

Regarding billing of our fees, we propose that our fees be paid in 5 installments: $1,718,204 in September 2026, $ 1,056,743 in November 2026, $965,598 in December 2026, $ 573,944 in January 2027 and $ 923,016 in March 2027. The aforementioned sums must be paid within 90 days as from when you receive our invoice., taking into account Red de Carreteras de Occidente, S.A.P.I. de C.V.'s payment policy.

Professional standards prohibit us from performing services for audit clients where the fee for such services is contingent, or has the appearance of being contingent, upon the results of such services.

Professional standards also indicate that independence may be impaired if fees for professional services are outstanding for an extended period of time; therefore, it is important that our fees be paid promptly when billed. If a situation arises in which it may appear that our independence would be questioned because of past due unpaid fees, we may be prohibited from issuing our audit report and associated consent, if applicable.

Where KPMG is reimbursed for expenses, it is KPMG's policy to bill clients the amount incurred at the time the good or service is purchased. If KPMG subsequently receives a volume rebate or other incentive payment from a vendor relating to such expenses, KPMG does not credit such payment to the client. Instead, KPMG applies such payments to reduce its overhead costs, which costs are taken into account in determining KPMG's standard billing rates and certain transaction charges which may be charged to clients.

All fees, charges and other amounts payable to KPMG under the Engagement Letter do not include any sales, use, excise, value added, income or other applicable taxes, tariffs or duties, payment of which shall be Red de Carreteras de Occidente, S.A.P.I. de C.V.'s sole responsibility, excluding any applicable taxes based on KPMG's net income or taxes arising from the employment or independent contractor relationship between KPMG and its personnel

Angela Martínez

Appendix II

Definitions

Agreement: means the contract formed by the audit Engagement Letter and related annexes, appendices, the addendum, including these terms.

Company: means Red de Carreteras de Occidente S.A.P.I. de C.V.

KPMG: means KPMG Cárdenas Dosal, S.C

Services: means the services related to Financial Statement Audit to be perform by KPMG under the Agreement.

KPMG's requirements

(a) Independent contractor

KPMG declares that it will carry out the Services through its own independent organisation, with management at its own risk, using its own resources and equipment, and using properly hired, paid and insured personnel whom it employs or engages directly, unless otherwise agreed.

Therefore, the equipment, personnel and anything else necessary for the performance of the above-mentioned services cannot in any way be considered as forming part of the Company's organisation.

KPMG shall carry out the services taking on all relevant responsibilities towards the Company and KPMG's statutory responsibilities towards the public authorities, keeping the Company harmless from costs of any kind arising from failure to comply with KPMG's obligations related to labour, tax and social security obligations.

Upon written request, and to the extent reasonably applicable, KPMG shall demonstrate that it is in possession of all the authorizations and licenses necessary to operate as an audit firm, such as registration with the local Trade Register. KPMG undertakes to operate constantly in accordance with and within the limits of the applicable regulations.

When KPMG's personnel perform the Services at the Company's premises, KPMG shall use its own equipment (unless otherwise supplied by the Company), in accordance with the provisions of applicable laws.

(b) Good repute

For the entire duration of the work, on the Company's written request, KPMG shall confirm on an annual basis to the best of its knowledge that it has:

(i) not been in a state of bankruptcy or enforced liquidation, or have a composition with creditors, except in the case of a voluntary arrangement or in relation to which a procedure is in progress for the declaration of one of these situations;

(ii) not have been convicted with final judgement or irrevocable criminal conviction or ruling imposing penalties, of one of the following crimes: bribery, committed or attempted crimes for terrorist purposes, including international terrorism, terrorist offences or offences linked to terrorist activities, money laundering or financing of terrorism, any other offence resulting, as an accessory penalty, in an inability to enter into contracts with a governmental entity;

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(iii) not have committed any criminal offences regarding health and safety at work;

(iv) not have committed any serious, definitively ascertained violations of obligations linked to the payment of tax and social security contributions, according to the legislation of the country in which it is established (violations confirmed in judgements or administrative acts no longer subject to appeal are considered definitive).

The Company may request copy of appropriate confirmation with regard to the above requirements, if any, and to ascertain on its own that KPMG effectively satisfies them.

(c) Independence

KPMG has a system of quality controls to prevent and detect promptly any situation that may affect its independence according to the applicable professional standards and/or legislation with regard to the Services.

In order to accept this engagement and carry on the Services, KPMG assessed its compliance with the independence requirements as set forth by the applicable professional standards and applicable legislation. Accordingly, KPMG declares that, to the best of its knowledge having conducted internal checks through its system of quality controls, no activity carried out in the past, or currently being provided if any, compromises its independence for the purpose of the provision of the Services and, therefore, states that it is not in one of the situations of incompatibility contemplated by the professional standards and/or applicable legislation.

Furthermore, as the Company is a controlled affiliate of Atlantia S.p.A., which is a public-interest entity according to European Law, KPMG is aware that, as its work will be performed in accordance with the applicable professional ethical standards (e.g. IESBA, AICPA, etc.), the Group Auditor might provide additional guidance that will allow them to fulfil the requirements of articles 4 and 5 of Regulation (EU) No. 537/2014. KPMG understands that any such guidance, along with any other Italian independence requirements applicable to the Services, will be applicable if included in the Group's Auditor's instructions or the Agreement.

The Company, as far as it is concerned, has undertaken not to act in any way that could threaten KPMG's independence.

KPMG undertakes to promptly, upon identification, inform the Company of any conflicts of interest that arise that, in KPMG's assessment, represent a threat to KPMG's independence according to the applicable professional standard and/or applicable legislation that reasonably cannot or will not be mitigated appropriately by the barriers that KPMG may have put in place as required by the Agreement. The information must (subject to KPMG's obligations of confidentiality to third parties) include the elements necessary to allow the Company to assess the situation and the measures/ precautions adopted by KPMG to adequately manage it.

Should KPMG believe that such conflict of interest cannot be solved, it shall promptly inform the Company so that the necessary steps can be taken.

KPMG's obligations

Except as otherwise agreed to in the Agreement, KPMG will bear the following costs in connection with the performance of the Services:

- costs for any required assessment of health and fitness of its own personnel, taking into account the characteristics of the Services;
- KPMG employees' salary costs, as well as any insurance, social security and accident prevention

Angela Martinez

contributions, for all KPMG personnel involved in providing the Services, in accordance with the provisions of applicable law, national collective labour agreement to be used in the relevant sector, if any, and any applicable company agreements;

- costs for the insurance policies under Insurance paragraph below;
- taxes on its own income and any other tax duties in connection with the Services, in accordance with local applicable legislation, unless otherwise expressly agreed;
- general costs of any kind, both fixed and variable, necessary for the operation and maintenance of KPMG and incurred for the purposes of its business and to comply with related obligations (including, but not limited to expenses for the maintenance of offices, for equipment of any kind, for personnel – such as administration, personnel officers, etc.
  – and for non-executive managerial personnel);
- any and all other costs associated with the Services and not incumbent on the Company according to the terms of the Agreement.

Health and safety at work

The Services shall be carried out in compliance with all regulations concerning the protection of the health and safety of workers as set forth in applicable legislation and in accordance with the applicable safety regulations.

KPMG undertakes to ensure that its own personnel comply with all the rules and regulations, including its internal ones and, as far as applicable to them, with the health and safety requirements of the Company in force in the latter's workplace.

Insurance

Without prejudice to its obligations, as contemplated and/or referred to in Liabilities paragraph below, KPMG undertakes at its own care and expense, to maintain valid insurance policies for the entire duration of the engagement, in accordance with the provisions of local regulations.

On the Company's request, KPMG will provide the relevant information related to its insurance policies, including in the form of a broker's confirmation that such policies are in force.

Liabilities

KPMG will be liable for the following:

- any material damage and/or bodily harm suffered by its employees and/or by any of its sub-contractors, which is attributable to deliberate breach of duty or fault on the part of KPMG;
- non-compliance by its personnel with regulations regarding the protection of the health and safety of employees as set forth by applicable legislation;
- damage to and/or loss of its own equipment due to deliberate breach of duty or fault on the part of KPMG.

It is understood that, within the widest limitations permitted by law, KPMG shall not be held liable towards the Company - and the latter will be liable towards KPMG, to the extent not prohibited by applicable independence rules, - for any damages, losses and detrimental consequences resulting from or otherwise caused by information that should prove to be erroneous, false,incomplete, misleading or, in any case, not completely true, received from the Company for the purposes of performance of the Services and/or that is the subject of declarations contained in the representation letters.

Angela Martínez

KPMG shall, subject to the basis of claims under Mexican Law, be liable towards the Company only for the direct and immediate consequences of the damage deriving from and/or connected to the above-mentioned forms of damage. In no event will KPMG be liable for any indirect, special, incidental or consequential damages.

Corporate liability

KPMG declares that it has received and taken knowledge of the content of the Code of Ethics, the Code of Conduct and the Anticorruption Policy issued by the Company (https://www.mundys.com/en/governance/ethics-and-legality/code-of-ethicsith reference, *inter alia*, to current legislation regarding administrative offences of a legal entity caused by a crime committed by its directors, officers, employees and/or collaborators related to this Agreement. KPMG also declares that it has adopted and implemented the KPMG Code of Conduct, which is consistent with the principles of the international network it belongs, and undertakes to continue to effectively maintain such code of conduct for the entire duration of the engagement. The code of conduct maintained by KPMG is aimed at addressing, among other things, the potential commission, even attempted, of the types of behaviour sanctioned for example by the "1997 OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions" (the "OECD Convention"), the United Nations Convention against Corruption, and any other applicable anti-corruption law (amongst others, for example, the U.S. Foreign Corrupt Practices Act).

The Company applies its own Code of Ethics, Code of Conduct and Anticorruption Policy and expects KPMG to comply with the principles of such documents, to the extent they are applicable to KPMG and provided that they do not conflict with KPMG's policies, auditing/independence rules and applicable laws and regulations. KPMG, at the time of entering into this Engagement Letter has read the Company's Code of Ethics, comparing it to KPMG's own National Code of Conduct. The KPMG National Code of Conduct and the Company's own standards represent similar values and commitments, allowing for the different emphases for the business of a firm of professional accountants and the business of the Company.

In performing the Services, KPMG shall therefore act in accordance with KPMG's own National Code of Conduct. Failure to comply, even partially, with the above declarations and obligations when performing the Services, which could reasonably affect the Company, will be a serious breach of the Agreement, and the Company will be entitled to take any necessary steps in accordance with the applicable laws and regulations, to terminate the Agreement.

Termination

The parties will be entitled to terminate the Agreement according to local law and in the event a fact occurs which, due to local or international standards, causes an impediment to the continuity of the work or of the contractual relationship, as specified in the second paragraph of "Other Matters" section of the Engagement Letter/Agreement.

Unless contrary to local law, the Company will be entitled to terminate the Agreement in the following events:

- provision of Services not in compliance with applicable laws and regulations and/or with the terms and conditions set out in the Agreement, as determined by a competent court or oversight body;
- failure by KPMG to pay its employees involved in delivering the Services all the social security contributions and charges due in accordance with the law and/or the terms of the labour/employment contracts;

Angela Martinez

- breach of KPMG's duties with regard to health and safety in the workplace when carrying on the Services at the Company's premises;
- KPMG's failure to take out or renew the insurance policies set out in the Insurance paragraph above;
- any breaches of confidentiality duties required for auditors by applicable, laws and regulations;
- any false statements concerning KPMG's registrations for the purposes to carry on the Services;
- any KPMG's failure to continue to satisfy the requirements indicated in the KPMG's requirements paragraph above;
- any KPMG's failure to knowingly meet the independence requirements.

KPMG acknowledges that should one of the above events take place, the Company might take any necessary steps to terminate the Agreement for cause, in accordance with the applicable laws and regulation concerning statutory audits.

Angela Martínez

Appendix III

Definitions

Agreement: means the contract formed by the Audit Engagement Letter and related annexes, appendices and addendum, including these terms.

Company: means Red de Carreteras de Occidente SAPI de CV

KPMG: means KPMG KPMG Cárdenas Dosal, S.C.

— Services: means the services related to 1) Audit of consolidated statements of financial position of Red de Carreteras de Occidente, S.A.P.I. de C.V. and subsidiaries as of December 31, 2026, 2025 and 2024 the related consolidated statements of comprehensive income, changes in equity, and cash flows for the years ended December 31, 2026, 2025 and 2024. (Spanish and English). 2) Audit of separate statements of financial position of Red de Carreteras de Occidente, S.A.P.I. de C.V. statements of comprehensive income, changes in equity, and cash flows for the years ended December 31, 2026, 2025 and 2024. (Spanish); and 3) Audit of statements of financial position of the following entities: . a)Prestadora de Servicios RCO S. de R.L. de C.V. b) RCO Carreteras, S. de R.L. de C.V. c)Concesionaria de Vías Irapuato Querétaro, S.A. de C.V., d) Concesionaria Irapuato la Piedad, S.A. de C.V., e) Concesionaria Tepic San Blas, S. de R.L. de C.V., f) Autovías de Michoacan, S.A. de C.V, as of December 31, 2026, 2025 and 2024 the related statements of comprehensive income, changes in quity, and cash flows for the years ended December 31, 2026, 2025 and 2024. (Spanish)o be delivered by KPMG under the Agreement.

1 Hours and fees

Hours and fees related to the Services include the following:

— the issue of the audit report for the separate financial statements, the consolidated financial statements of Red de Carreteras de Occidente S.A.P.I. and subsidiaries.
— the issue of the audit report of the financial statements of the subsidiaries of Red de Carreteras de Occidente, S.A.P.I. de C.V. described in Appendix I.
— annual confirmation of independence in compliance with the applicable legislation;
— the issue of the management letter on the internal control system relating to the separate financial statements and, the consolidated financial statements;
— the use of specialists (i.e. actuaries, experts in the fair value measurement of financial instruments, tax experts, etc.) in order to provide the Services.

Article I. Any additional audit activities and/or activities closely related to audit activities, which are not covered by the present Engagement Letter will be valued, if necessary, on the basis of the net local hourly rate for each professional profile set out in the paragraph “Hours and fees” above.

2 Modification of the fees

The fees are fixed and invariable and are inclusive of any and all costs KPMG will bear in providing the service covered by this Engagement Letter, unless otherwise specified herein below.

The fees relating to such service may only be changed in the following cases:

a) annual adjustments in terms of increases in the cost-of-living index as indicated in paragraph 3;

Angela Martínez

b) changes relating to the acquisition/establishment/divestment of companies/business belonging to the Company or Atlantia Group;

c) changes in hours and/or professional qualifications directly due to exceptional events that were completely unforeseeable at the time of signing the Engagement Letter.In the case referred to in point c) above, KPMG shall provide immediate and justified prior written notice to the Company. If the Company, having consulted the audit committee or any required equivalent body, accepts and deems the reasons submitted in writing by KPMG to be valid, the Company will request to KPMG a supplement to the Engagement Letter. Having received the above supplement and deemed it appropriate and, where provided for, subject in any event to any required approval by a general meeting of the Company's shareholders.

In the cases referred to in point b) above, the Company shall notify KPMG with regard to the acquisition/establishment/divestment of companies/businesses belonging to the Company or Atlantia Group. KPMG shall, if necessary, prepare an amendment to the present Engagement Letter or a new Engagement Letter, it being understood that:

— in the event of acquisition/establishment of new companies/businesses in the same country where the Company or Atlantia Group already operates, the rates agreed for that country will be applied;

— in the event of divestment, the fees set out in this Engagement Letter will be proportionally reduced accordingly.

Any errors in estimations made by KPMG having regard to the chargeable hours needed to perform the service covered by the present Engagement Letter may not be deemed as exceptional or unforeseeable events.

3 Annual adjustments

The fees, as above fixed, will be adjusted, in terms of increases in the cost-of-living index that exceed the parameters set out below[1]. The adjustment will be calculated with reference to the cumulative index, based on the contractual fees. For the purposes of any adjustment, in December of each year the (upward or downward) movement in the above index, compared to the value recorded in December 2021, will be confirmed; if this increase is greater than 7%, the fees will be adjusted from the following year at a rate of 70% of the amount over and above 7% (compared with the month of December 2021).

The new (upward or downward) adjustment will be calculated by using the same mechanism as described above for the fees applied until then, namely 70% of the increase in the index (between the respective months of December) compared with the value for the December in which the previous adjustment was applied.

The value of the relevant index will then be checked and any (upward or downward) adjustment applied each December, using the same rule through to the end of the Agreement.

4 Taxes and expenses

The fees are stated net of VAT and other such taxes, where applicable, but normally gross of any withholdings.

The supervisory contribution, if any, to any oversight body shall be for the Company.

Angela Martinez

[1] The applicable cost-of-living index will be that of the country to which the currency specified in the Engagement Letter refers (for Italy for example, the ISTAT [National Statistics Agency] and for Spain the "Indice de Precios al Consumo" for services, excluding rentals).

The fees as fixed above are inclusive of the following expenses:

- Expenses (including all postal, telegraphic, telephone and stationery expenses), and any other expenses necessary for full provision of the Services;

- Accommodation and meals expenses for personnel employed by KPMG in the provision of the service exceeding those specified below;

- Expenses relating to the insurance policies incurred by KPMG for its professional activities;

- Both fixed and variable overheads to cover all the necessary expenses to maintain the firm hired to pursue corporate goals and to meet legal obligations. Purely by way of example, this category of expense includes expenditure on the maintenance of premises, equipment of all kinds (including licences and software applications), personnel (administration, personnel department, etc.) and non-executive managerial staff.

With regard to the second bullet point above, the following has been agreed.

Reimbursable travel expenses connected with implementation of this Agreement may in no event exceed 5% of the total amount of the value of the fees relating to the individual Service. In addition, travel expenses will be reimbursed on presentation of the relevant supporting documents.

With regard to coordination roles or KPMG specialists, refunds will be limited to non-routine activities relating to the Company's or its, direct or indirect, parent company's specific needs when the latter is called upon.

5 Invoicing

Invoices shall include reference to:

- the performed service according to the list, number and formulation wording of the Engagement Letter;
- the Job Number, if any, communicated to KPMG;
- the taxable amount, the VAT rate, and the VAT amount.

In order to facilitate payments, KPMG will indicate on the invoice:

- the name of the local bank where it have the current account;
- the bank office where the account is held;
- the bank account data;
- the BBAN code (for national payments);
- the IBAN and BIC code (for international payments).

Unless otherwise agreed or required by law invoices shall be sent by priority post (or equivalent means) to the following address: Av. Américas #1500, Piso 19, Col. Country Club, Guadalajara, Jalisco, ZIP: 44610. Copies of the invoices shall be sent to the attention of Company's contract manager.

KPMG agrees not to include items and/or rates not contemplated in this Engagement Letter. Should KPMG fails to comply with the above rules, Company's subsequent delays will not be considered as a breach of its duty and interest for late payment will not be charged.

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Payments may be credited only to KPMG, and shall be made in the country where KPMG and the Company are registered, or where the services is rendered, and only to the bank account communicated by KPMG to the Company in accordance with the provision of this clause. However, KPMG will have the possibility of changing the name of the bank with written notice of not less than 60 (sixty) days.

6 Payment terms

The fees for the Services shall be invoiced as indicated below.

Audit

To be paid in 5 installments: $1,718,204 in September 2026, $1,056,743 in November 2026, $965,598 in December 2026, $573,944 in January 2027 and $923,016 in March 2027.
Invoices shall be paid by bank transfer within 90 days of the invoice date, unless when this is contrary to local regulations.

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KPMG Cardenas Dosal, S.C. **Personal Data Privacy Addendum for Audit Services.**	KPMG Cárdenas Dosal, S.C. **Addéndum de Protección de Datos Personales para Servicios de Auditoría.**
References herein to Client (Client) shall refer to the addressee of the Engagement Letter to which this Data Privacy Addendum is attached or incorporated by reference (the "Engagement Letter").	**Las referencias en este documento al Cliente (Cliente) se referirán al destinatario de la Carta Convenio (la "Carta Convenio") de la cual este Addéndum de Protección de Datos Personales forma parte.**
Processing of Personal Data	**Tratamiento de datos personales**
The Parties acknowledge that they are subjects regulated by the Federal Law of Protection of Personal Data Held by Private Parties, its Regulations and other derived regulations (the Legislation), and agree that by virtue of the performance of the Services subject to this document, the Client may give KPMG access to Personal Data in accordance with the definition thereof contained in the Legislation, because they are private legal entities that can obtain, use, disclose or store personal data (Data), and shall be obligated to comply with the principles of legality, consent, notice, quality, purpose, fidelity, proportionality and accountability, as well as with the duties of security and confidentiality envisioned in these provisions.	Las Partes reconocen que son sujetos regulados por la Ley Federal de Protección de Datos Personales en Posesión de los Particulares, su reglamento y la legislación vigente y aplicable en esta materia (la Legislación), y acuerdan que en virtud de la ejecución de los Servicios objeto de este instrumento el Cliente podrá dar acceso a KPMG a Datos Personales de conformidad con la definición de éstos contenida en la Legislación, por tratarse de entidades de carácter privado que legítimamente pueden obtener, usar, divulgar o almacenar datos personales (Datos), quedando obligada a cumplir con los principios de licitud, consentimiento, información, calidad, finalidad, lealtad, proporcionalidad y responsabilidad, así como con los deberes de seguridad y confidencialidad previstos en estos ordenamientos.
Particularly, to fulfill the obligations established in the Engagement Letter, which this Appendix is part of, KPMG will process the Data in order to comply with the purpose and scope of the Service, and therefore CLIENT agrees with KPMG that this section shall apply for such purposes.	De manera particular, para el cumplimiento de las obligaciones señaladas en la Carta Convenio, a la que se integra este Anexo, KPMG llevará a cabo el tratamiento de los Datos para cumplir con el objeto y alcance de los servicios, por lo que el CLIENTE conviene con KPMG que para dichos efectos sea aplicable este apartado.
1.- Controller and Processor	**1.- Responsable y Encargado**
For the purposes of the Engagement Letter, the CLIENT is considered as ***Controller for the processing of such Data***, given the fact that it is who decides on the purpose of its processing, directly acquiring the obligations established in the Legislation, regarding to the Data that was originally held by the CLIENT, so it has the obligation to ensure and respond to the processing of the Data that are originally under its custody and possession.	Para efectos de la Carta Convenio, el CLIENTE se considera ***Responsable del tratamiento de dichos Datos***, en virtud de que es quien decide sobre la finalidad de su tratamiento, adquiriendo directamente las obligaciones establecidas en la Legislación, respecto de los Datos que se encuentran originalmente en su posesión, por lo que tiene la obligación de velar y responder por el tratamiento de los Datos que se encuentran originalmente bajo su custodia y posesión.
The CLIENT states that the Data was collected by the CLIENT in its capacity as Controller and for the	El CLIENTE manifiesta que los Datos fueron recabados por el CLIENTE en su carácter de

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purposes previously made known to the Data Owner in accordance with the privacy notice made available.	Responsable y para las finalidades que previamente se dieron a conocer al titular de los datos conforme al aviso de privacidad puesto a su disposición.
In turn, KPMG will act as **Processor of the processing of such Data**, in accordance with the provisions of the Legislation, and will be limited to the terms and conditions set forth in the Engagement Letter.	A su vez, KPMG actuará como ***Encargado del tratamiento***, de conformidad con lo establecido en la Legislación, y se circunscribirá a los términos y condiciones previstos en la Carta Convenio.
In this way, KPMG undertakes to process the Data given, provided or directly transmitted by the CLIENT, and that is strictly necessary, adequate and relevant in relation to the purposes set in the Engagement Letter and in the applicable privacy notice, ensuring that such Data are relevant, correct and updated for the authorized purposes.	De esta manera, KPMG se obliga a llevar a cabo el tratamiento de los Datos que el CLIENTE le dé acceso, proporcione o remita directamente y que resulten estrictamente necesarios, adecuados y relevantes en relación con las finalidades previstas en la Carta Convenio y en el aviso de privacidad correspondiente, procurando que dichos Datos sean pertinentes, correctos y actualizados para los fines autorizados.
KPMG undertakes to not process the Data for different purposes; to implement security measures; maintain the confidentiality of the processed Data and to transfer the Data only pursuant to the Engagement Letter terms.	KPMG se obliga a no tratar los Datos para finalidades distintas; implementar las medidas de seguridad; guardar confidencialidad respecto de los Datos tratados y a transferir los Datos sólo en los supuestos previstos en la Carta Convenio.
KPMG is entitled to block the Data in order to fulfill its obligations under the Engagement Letter during the prescription period and to return or delete the Data once the legal relationship with the CLIENT has been completed, as long as there is no legal provision or professional standards applicable to the Service that requires the retention of the Data.	KPMG tiene derecho a bloquear los Datos Personales a fin de cumplir con las obligaciones de la Carta Convenio durante el período de prescripción y hacer la devolución o supresión de los mismos una vez cumplida la relación jurídica con el CLIENTE, siempre y cuando no exista una previsión legal o de las normas profesionales aplicables al servicio que exija la conservación de los Datos.
2.- Confidentiality in the processing of the Data	**2.- Confidencialidad en el tratamiento de los Datos**
KPMG undertakes to process the Data for the purposes communicated in the Engagement Letter and to maintain confidentiality with respect to all the Data that it is aware of and to which it has access during the provision of the Services in accordance with applicable law and professional standards. Likewise, it undertakes to properly guard and prevent access to the Data by any non-authorized third party outside the CLIENT and KPMG, except as set forth in the Engagement Letter.	KPMG se compromete a tratar los Datos para los fines comunicados en la Carta Convenio y a guardar confidencialidad respecto de todos los Datos que conozca y a los que tenga acceso durante la prestación de los Servicios de acuerdo con las leyes y los estándares profesionales aplicables. Igualmente, se obliga a custodiar debidamente e impedir el acceso a los Datos a cualquier tercero no autorizado al CLIENTE y KPMG, salvo según se establece en la Carta Convenio.
3.- Security measures	**3.- Medidas de seguridad**
KPMG states that it complies with current Mexican regulations regarding the protection of personal data and, in particular, with the corresponding security	KPMG manifiesta que cumple con la normatividad mexicana vigente en materia de protección de datos personales, y en particular, con las medidas de

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measures for the protection of Data found in computer systems, platforms, applications, electronic files and, in general, in any asset protected by the Information Security Policies of KPMG.	seguridad correspondientes para la protección de los Datos que se encuentren en los sistemas informáticos, plataformas, aplicaciones, archivos electrónicos, y en general, en cualquier activo que se encuentre protegido por la Política de Seguridad de la Información de KPMG.
KPMG states that it has the necessary, adequate and sufficient security measures to reasonably provide the availability, confidentiality and integrity of the Data, once KPMG has access to it under the terms of the Engagement Letter. Likewise, KPMG has implemented administrative, physical and technical security measures to protect the Data against loss, unauthorized destruction, theft, misplacement or unauthorized copying, unauthorized use, access or processing, as well as against damage, or unauthorized alteration or modification.	KPMG manifiesta que cuenta con las medidas de seguridad necesarias, adecuadas y suficientes para proporcionar razonablemente la disponibilidad, confidencialidad e integridad de los Datos, una vez que tenga acceso a ellos bajo los términos establecidos en la Carta Convenio. Asimismo, KPMG tiene implementadas medidas de seguridad de carácter administrativo, físico y técnico que permiten proteger los Datos contra pérdida, destrucción no autorizada, robo, extravío, copia no autorizada, uso, acceso o tratamiento no autorizado, así como contra daño, alteración o modificación no autorizada.
KPMG undertakes to communicate to its personnel or employees assigned to the provision of Services, the obligations set forth in the Engagement Letter, which derive from the principles and duties of processing envisioned in the Legislation, and ensure the compliance thereof.	KPMG se compromete a comunicar y hacer cumplir a su personal o empleados asignados a la prestación de los Servicios, las obligaciones establecidas en la Carta Convenio, que a su vez derivan de los principios y deberes del tratamiento previstos en Legislación.
4.- Information processed in the cloud computing	**4.- Información procesada en el denominado “cómputo en la nube” (Cloud computing)**
For the purposes of the Engagement Letter, cloud computing shall mean the model of external provision of computing services on demand, which involves the provision of infrastructure, platform or software, which are distributed flexibly, through virtualization procedures, in dynamically shared resources.	Para efectos de la Carta Convenio, por cómputo en la nube se entenderá el modelo de provisión externa de servicios de cómputo bajo demanda, que implica el suministro de infraestructura, plataforma o software, que se distribuyen de modo flexible, mediante procedimientos de virtualización, en recursos compartidos dinámicamente.
KPMG may carry out services in applications and infrastructure in the cloud computing, as suc, it has implemented security policies and processes established to safeguard confidentiality, establishing administrative and technical security measures that allow adequate protection of information, which should prevent access to third parties who do not have access privileges.	KPMG podrá llevar a cabo servicios en aplicaciones e infraestructura en el denominado cómputo en la nube, por lo que tiene implementadas políticas de seguridad y procesos establecidos para salvaguardar la confidencialidad, estableciendo las medidas de seguridad administrativas y técnicas que permitan una adecuada protección de la información, los cuales deberán evitar el acceso a terceros que no cuenten con privilegios de acceso.
Likewise, in relation to the fulfillment of the Services, the conditions indicated in the Engagement Letter shall be applicable, regarding the use of software, technologies or other tools for the processing of information.	Asimismo, con relación al cumplimiento de los Servicios, serán aplicables las condiciones señaladas en la Carta Convenio, relativos al uso de software, tecnologías u otras herramientas para el procesamiento de la información.

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5.- Access to Client's systems	**5.- Acceso a los sistemas del CLIENTE**
In order to fulfill the obligations established in the Engagement Letter, the CLIENT may grant KPMG access to its information systems, databases, applications, platforms and/or computer tools (the Information Systems), with prior notice to KPMG, so that it may comply with the provisions of its Information Security Policies (ISP) or raise any objections or exceptions that may be needed for such ISPs.	Con motivo del cumplimiento de las obligaciones establecidas en la Carta Convenio, el CLIENTE podrá otorgar a KPMG acceso a sus sistemas de información, bases de datos, aplicaciones, plataformas y/o herramientas informáticas (los Sistemas de Información), con previa notificación a KPMG, a fin de que ésta pueda cumplir con lo establecido en sus Políticas de Seguridad de la Información (PSI) o plantear cualquier objeción o excepción que pudiera ser necesaria para dichas PSI.
KPMG shall be subject to the guidelines, procedures and/or policies for the use of the Information Systems, expressly agreed with the CLIENT in writing and prior to the start of the provision of Services. For such purpose, the CLIENT shall give the necessary access to the Information Systems in a physical and/or electronic way, therefore, KPMG agrees that the access to these shall be limited only to the purposes of providing the Services described in the Engagement Letter and, once concluded, KPMG is obliged to definitively suspend their use.	KPMG deberá sujetarse a los lineamientos, procedimientos y/o políticas para el uso de los Sistemas de Información, que se acuerden expresamente con el CLIENTE por escrito y de manera previa al inicio de la prestación de los Servicios. Para tal efecto, el CLIENTE dará los accesos necesarios a los Sistemas de Información de manera física y/o electrónica, por lo cual, KPMG acuerda que el acceso a éstos estará limitado únicamente a la ejecución de los Servicios establecidos en la Carta Convenio y, una vez concluidos, KPMG se obliga a suspender definitivamente su utilización.
By virtue of the foregoing, the CLIENT undertakes, as from the signing of the acceptance of the Engagement Letter, to take the necessary measures to limit the access provided to KPMG, during the term of the Engagement Letter and, in any case, to the fulfillment of the obligations established in the Engagement Letter, in accordance with its guidelines, procedures and/or policies for the use of the Information Systems.	En virtud de lo anterior, el CLIENTE se compromete, a partir de la firma de aceptación de la Carta Convenio, a tomar las medidas necesarias para limitar el acceso proporcionado a KPMG, durante la vigencia de la Carta Convenio y, en todo caso, al cumplimiento de las obligaciones establecidas en la Carta Convenio, de conformidad con sus los lineamientos, procedimientos y/o políticas de uso de los Sistemas de Información.
For the purposes of the Engagement Letter, the Information Systems of the CLIENT, its guidelines, procedures and/or policies shall be considered Confidential information, and therefore KPMG will treat such information in accordance with applicable law, professional standards and requirements set forth in the Engagement Letter.	Para los efectos de la presente Carta Convenio, los Sistemas de Información del CLIENTE, sus lineamientos, procedimientos y/o políticas serán considerados información Confidencial, por lo que KPMG tratará esta información conforme a las leyes y los estándares profesionales aplicables, además de los requisitos establecidos en la Carta Convenio.
6.- Security breaches	**6.- Vulneraciones de seguridad**
KPMG undertakes to inform the CLIENT about any known and confirmed breach of security to computer systems, databases, platforms, applications, electronic files, and in general, any asset that is protected by the Information Security Policies of KPMG, which significantly affects the moral and economic rights of the Data Owners. The foregoing, as soon as KPMG confirms that the security breach	KPMG se obliga a informar al CLIENTE sobre cualquier conocida y confirmada vulneración de seguridad a los sistemas informáticos, bases de datos, plataformas, aplicaciones, archivos electrónicos, y en general, a cualquier activo que se encuentre protegido por la Política de Seguridad de la Información de KPMG, que afecte de forma significativa los derechos morales y patrimoniales de

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has occurred and it has taken actions aimed at identifying, analyzing and mitigating such breach, adopting preventive, corrective and improvement measures to prevent further breaches.	los titulares de los Datos. Lo anterior en cuanto KPMG confirme que ocurrió la vulneración de seguridad y haya tomado las acciones encaminadas a identificar, analizar y mitigar dicha vulneración, adoptando las medidas preventivas, correctivas y de mejora para evitar nuevas vulneraciones.
For its part, the CLIENT undertakes to communicate to the Data Owners, as soon as possible, the breaches that occurred, informing them at least the following: the nature of the incident, the Data involved; recommendations addressed to the Data Owners about the measures they can take to protect their interests and rights; corrective actions, as well as means on how to obtain more information about the incident.	Por su parte, el CLIENTE se compromete a comunicar a los titulares, a la brevedad posible, las vulneraciones ocurridas, informándoles cuando menos lo siguiente: la naturaleza del incidente; los Datos comprometidos; las recomendaciones dirigidas a los titulares acerca de las medidas que éstos puedan adoptar para proteger sus intereses y derechos; las acciones correctivas, así como los medios donde puedan obtener más información sobre el incidente.
7.- Exercise of ARCO rights by the Data Owners	7.- **Ejercicio de derechos ARCO por los titulares.**
The CLIENT acknowledges and accepts that, in terms of the Legislation, it has the obligation to guarantee, directly to the Data Owners, the exercise of the rights of Access, Rectification, Cancellation and/or Objection **(ARCO rights)**, with respect to the Data held by the CLIENT, or, with respect to the Data that the CLIENT has transmitted to KPMG for the fulfillment of the purposes established in the Engagement Letter.	El CLIENTE reconoce y acepta que, en términos de la Legislación, tiene la obligación de garantizar, directamente a los titulares, el ejercicio de los derechos de acceso, rectificación, cancelación y oposición (derechos ARCO), respecto a los Datos que se encuentren en su posesión, o bien, respecto de aquéllos que hubiere remitido a KPMG para el cumplimiento de las finalidades establecidas en la Carta Convenio.
KPMG will transfer to the CLIENT any request for ARCO Rights that it has received, relating to the Data that are processed within the framework of the Engagement Letter, in order for the CLIENT to evaluate and determine its origin and attention, through the means established for this purpose. This transfer by KPMG must be in a reasonable period, so that the legally established deadlines for dealing with the requests to exercise the corresponding rights are respected.	KPMG trasladará al CLIENTE cualquier solicitud de Derechos ARCO que hubiese recibido, relativa a los Datos que sean objeto de tratamiento en el marco de la Carta Convenio, a fin de que el CLIENTE evalúe y determine su procedencia y atención, a través de los medios establecidos para tal efecto. Dicho traslado por parte de KPMG deberá ser en un periodo razonable de tiempo, de forma que se respeten los plazos legalmente establecidos para la atención de las solicitudes de ejercicio de derechos correspondientes.

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KPMG Cárdenas Dosal, S.C.
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Reforma Social, Miguel Hidalgo,
C.P. 11650, Ciudad de México.
Teléfono: +01 (55) 5246 8300
kpmg.com.mx

Ciudad de México, a 17 de septiembre de 2026.

C.P.C Elsa Beatriz Garcia Bojorges
Comisaria
Red de Carreteras de Occidente, S.A.P.I. de C.V.:

Por medio de la presente y en relación con la auditoría de los estados financieros de **Red de Carreteras de Occidente, S.A.P.I. de C.V.** por el año que terminará el 31 de diciembre de 2026, y con el fin de que la Comisaria lleve a cabo las actividades que se mencionan en el artículo 20 de las "*Disposiciones de carácter general aplicables a las entidades y emisoras supervisadas por la Comisión Nacional Bancaria y de Valores que contraten servicios de auditoría externa de estados financieros básicos"* (las Disposiciones, conocida también como Circular Unica de Auditores Externos o CUAE),), emitidas por la Comisión Nacional Bancaria y de Valores (la Comisión) y publicadas en el Diario Oficial de la Federación el 26 de abril de 2018, informo lo siguiente:

I. Soy socio de KPMG Cárdenas Dosal, S.C. (el "Despacho") el cual será contratado por Red de Carreteras de Occidente, S.A.P.I. de C.V. para prestar los servicios de auditoría externa de estados financieros básicos. Soy Contador Público (Licenciado en Contaduría Pública) y cuento con la certificación vigente número 16173 emitida al efecto por el Instituto Mexicano de Contadores Públicos, A.C.

II. Previo a la fecha en que se presten los servicios de auditoría externa, cumplo con los requisitos a que se refieren los artículos 4 y 5 de la CUAE. Asimismo, el Despacho y las personas que formarán parte del equipo de auditoría, se ajustan a lo previsto en los artículos 6, 7, 9 y 10, en relación con el artículo 14 de la CUAE.

III. El Despacho cuenta con evidencia documental de la implementación del sistema de control de calidad a que se refiere el artículo 9 de la CUAE y participa en un programa de evaluación de calidad que se ajusta a los requisitos que se contemplan en el artículo 12 de la CUAE.

Asimismo, otorgo mi consentimiento para proporcionar a la Comisaria la información que este me requiera, a fin de verificar el cumplimiento de los requisitos anteriores. Adicionalmente, por medio de la presente, el Despacho queda obligado a conservar la información que ampare el cumplimiento de los requisitos anteriores, físicamente o a través de imágenes en formato digital, en medios ópticos o magnéticos, por un plazo mínimo de cinco años contados a partir de que concluya la auditoría de estados financieros básicos de Red de Carreteras de Occidente, S.A.P.I. de C.V.

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Me permito señalar que tanto el que suscribe como socio a cargo de la auditoría externa independiente, el socio revisor de calidad y el gerente de auditoría hemos intervenido en esa calidad en la auditoría de Red de Carreteras de Occidente, S.A.P.I. de C.V. durante tres años cada uno, comenzados desde el 2024, y que el Despacho ha auditado a Red de Carreteras de Occidente, S.A.P.I. de C.V. desde el ejercicio contable de 2021.

Este comunicado se emite únicamente para el propósito descrito en el primer párrafo del mismo y para información de la Comisaria, por ello, no debe usarse para ningún otro propósito, ni ser distribuido a otras partes.

Atentamente,



C. P. C. César Armando Silva Villalpando
Socio de KPMG Cárdenas Dosal, S.C.