

### Labor Complaints and Accidents Reporting System

Mexico City, October 27, 2025

On September 4, 2025, the Ministry of Labor and Social Welfare (the “STPS”) published the implementation of the Labor Complaints and Accidents System (“SIQAL” by its acronym in Spanish), a technological tool that allows workers and the public to report potential violations of labor rights or notify the authorities of workplace accidents using internet-connected devices.

The platform allows complainants to track their reports, attach supporting evidence, and access the contact information of the public official responsible for processing the complaint.

The SIQAL is divided into the following modules:

1. Violation of labor rights: for filing complaints arising from noncompliance related to general working conditions, occupational health and safety, training and instruction, or improper subcontracting practices.
2. Noncompliance with collective or individual employment agreements: for complaints related to the reduction or impairment of working conditions, wages, or benefits resulting from the termination of a collective bargaining agreement due to lack of legitimation, or those established in individual employment agreements.
3. Reporting workplace accidents: for cases in which the user or a third party has been the victim of a workplace accident and there is knowledge that the employer failed to comply with the obligation to report it to the STPS.

The SIQAL is primarily intended for workers. However, as a system that is easily accessible, free of charge, and designed to ensure confidentiality and anonymity of complainants, its implementation is expected to increase inspection visits in the workplace.

Therefore, employers are advised to conduct a thorough review of their labor practices and internal procedures in order to identify potential areas for improvement and ensure compliance

with the applicable legal provisions, in accordance with the characteristics, industry and specific circumstances of the workplace. Among these obligations are the incorporation of a joint employer-employee committee for occupational health and safety, the provision of employee training, and the requirement to report to labor authorities within 72 hours any workplace accident that occurs either on or outside the workplace.

Likewise, employers must strengthen their internal monitoring and control procedures to prevent future violations and to remedy those pending regularization.

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