

# ABOUT THIS REPORT

GRI 2-3, 2-4, 2-5, 2-14

FINSA's 2023 Annual Sustainability Report provides an overview of the company's social, environmental and governance performance in its operations in Mexico, without including other entities, companies or associates.





This document has been prepared in accordance with the GRI Standards and shows the actions taken during the period from January 1 to December 31, 2023. In addition, it includes the requirements of the Sustainability Accounting Standards Board (SASB) according to our industry: Real Estate, as well as some recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), related to the risks and opportunities arising from climate change.

Our Management Team, in tandem with the Office of the Vice-president of Human Capital and Sustainable Development, is responsible for reviewing and approving the data and information contained in our Report. They share their vision on sustainable and other important issues for the organization, always trying to generate shared value.

FINSA is committed to informing its stakeholders in a comprehensive and transparent manner, guaranteeing the reliability of the data contained in this second Annual Sustainability Report, ensuring its traceability and accuracy, which is why it has been verified by Valora Sostenibilidad e Innovación S.A. de C.V. and endorsed by the company's management team.

The verification was limited to environmental content, to ensure that our data is traceable and reliable thus reinforcing our commitment to transparency and accountability to all our stakeholders.

These actions reflect our adherence to best corporate governance practices and compliance with the standards and requirements of the various national and international organizations to which we are a part of.



TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES



# Limited independent ASSURANCE REPORT



MADRID - A CORUÑA  
AMSTERDAM – LONDRES – PARIS - ISTANBUL  
CIUDAD DE MÉXICO – CIUDAD DE PANAMÁ – CIUDAD DE GUATEMALA – QUITO

## Limited Independent Assurance Report of FINSA GLOBAL EQUITY VII, S. DE R.L. DE C.V.

To management of FINSA GLOBAL EQUITY VII, S. DE R.L. DE C.V. (hereinafter "FINSA"),

### Scope

According to your request, we have been required to provide a limited level of assurance on the performance indicators selected by FINSA; included in the "Annual Sustainability Report 2023" (hereinafter "Sustainability Report") and mentioned in "Annex A" for the fiscal year from January 1 to December 31, 2023.

### FINSA Responsibilities

FINSA has been responsible for the preparation, content and presentation of the "Sustainability Report" including the compliance of the contents proposed (criteria) in the *Global Reporting Initiative (GRI) Standards*.

This responsibility considers the design, implementation and maintenance of the internal control that is considered necessary to allow the information contained in the "Sustainability Report" to be free of material misstatement due to fraud or error.

### Valora Consultores Responsibilities

Our responsibility consisted in expressing a conclusion of the presentation of indicators and information listed in Annex A, according to the GRI Standards.

### Control and Independence

To ensure that the process of independent assurance accomplishes the ethical requirements necessary to ensure the independence of our work as non-financial information auditors. Our work was developed according with the ISAE 3000 Standard, Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standard Board (IAASB) of the International Federation of Accountants (IFAC).

### Procedures performed

The scope of our independent assurance, as well as the evidence gathering procedures performed, was of limited assurance level, which is less than a reasonable security job and therefore also the level of security being provided. This Independent Assurance Report should in no way be understood as an audit report.

The procedures we perform are described below:

- Selection of information to review based on the materiality and prior knowledge of the company.
- Interviews with employees responsible for generating and providing the information contained in the Report to learn the principles, systems and applied management approaches.
- Review of data collection, internal control and consolidation processes.
- Review of the scope, relevance and integrity of the information included in the Report based on the operations and previously identified material aspects.
- Review of evidence based on a sampling of information according to a risk analysis.
- Review of the application of what is required in accordance with the GRI.

### Conclusion

Based on our review and the evidence presented by FINSA we were not aware of any situation that causes us to believe that the indicators contained inside the "Sustainability Report 2023" of FINSA, has not been reliably obtained, is not fairly presented, has significant deviations or omissions, or has not been prepared in accordance with the requirements established in the GRI Standards.

Gerardo Gustavo Torres Fernández  
Director of Transformation and ESG Impact Mexico  
Valora Sostenibilidad e Innovación S.A. de C.V.  
May 17<sup>th</sup>, 2024, Mexico City.





Annex A.

Information contents

GRI / Sectorial	Information content name	Compliance level of the GRI content (clauses)
303-1	Interactions with water as a shared resource	a, b, c, d

Performance indicators

GRI	Name of the content or indicator	Scope of information	Compliance level the GRI content (clauses)	Reported information	Unit
302-1	Energy consumption within the organization	All operations	a, b, c, d, e, f, g	23,380.28	Total energy consumption in GJ
				16,839.56	Electrical energy consumption in GJ
				4,781.56	Gasoline energy consumption in GJ
				1,759.16	Diesel energy consumption in GJ
302-2	Energy consumption outside of the organization	All operations	a, b, c	481,749.47	Total energy consumption in GJ
302-3	Energy intensity	All operations	a, b, c, d	2.53	Intensity in kWh/m <sup>2</sup>
303-3	Water withdrawal	All operations	a, b, c, d	1,567.34	Total water extraction in ML
				97.75	Water extraction in common areas in ML
				1,472.59	Water extraction in rented areas in ML
				91.18	Total water extraction in areas with water stress in ML
				953.84	Water extraction from common areas in areas with water stress in ML
				1,045.03	Extraction of water from rented areas in areas with water stress in ML
303-4	Water discharge	All operations	a, b, c, d, e	1,140.31	Total water discharge in ML
				285.19	Discharge of surface water in ML
				251.92	Discharge of groundwater in ML
				603.19	Third party water discharge in ML
303-5	Water consumption	All operations	a, b, c	1,567.34	Total water consumption in ML
				97.75	Water consumption in common areas in ML
				1,469.59	Water consumption in rented areas in ML
305-1	Direct (Scope 1) GHG emissions	All operations	a, b, c, d, e, f, g	461.79	Total emissions in tCO <sub>2</sub> e
305-2	Energy indirect (Scope 2) GHG emissions	All operations	a, b, c, d, e, f, g	2,048.81	Total emissions in tCO <sub>2</sub> e
305-3	Other indirect (Scope 3) GHG emissions	All operations	a, b, c, d, e, f, g	27,143.90	Total emissions in tCO <sub>2</sub> e
305-4	GHG emissions intensity	All operations	a, b, c, d	0.00136	Total emissions intensity in tCO <sub>2</sub> e/m <sup>2</sup>
				0.00127	Emission intensity for parks in tCO <sub>2</sub> e/m <sup>2</sup>



GRI	Name of the content or indicator	Scope of information	Compliance level the GRI content (clauses)	Reported information	Unit
				0.07669	Emission intensity for offices in tCO <sub>2</sub> e/m <sup>2</sup>
				0.00025	Emission intensity for scope 1 in tCO <sub>2</sub> e/m <sup>2</sup>
				0.0011	Emission intensity for scope 2 in tCO <sub>2</sub> e/m <sup>2</sup>
				0.1250	Emission intensity for scope 3 in tCO <sub>2</sub> e/m <sup>2</sup>
306-3	Waste generated	All operations	a y b	42.59	Total waste generated in tons
				2.47	Hazardous waste generated in tons
				29.14	Urban waste generated in tons
				10.97	Special handling waste in tons