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Statement using GRI standards

FINSA has reported its environmental, social and governance performance for the period from January 1 to December 31, 2023, with reference to the GRI Standards.

| GRI STANDARD | REFERENCE | PAGE/RESPONSE |
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| | GRI 1 Fundamentals 2021 | |
| | GRI 2: General Contents 2021 | |
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| | 2-1 Organization details. | 6 |
| | 2-2 Entities included in this sustainability report. | 6, 98 |
| | 2-3 Reporting period, frequency and contact information. | 118 |
| | 2-4 Information restatements. | During 2023 there were no information restatements |
| | 2-5 External verification. | Only the environmental section was verified by an independent third party. |
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| | 2-30 Collective bargaining agreements. | We do not have unionized workers, so we do not have collective bargaining agreements. |
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| | 3-3 Management of material topics. | 21 |
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| | 303-4 Water discharges. | 45 |
| | 303-5 Water use. | 46 |
| MATERIAL TOPICS: WASTE MANAGEMENT | | |
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| MATERIAL TOPICS: CLIMATE CHANGE | | |
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| | 305-4 Intensity of GHG emissions. | 41 |
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| GRI 409: Forced or compulsory labor 2016 | GRI 409-1 Operations and suppliers with significant risk of cases of forced or compulsory labor. | 112 |
| MATERIAL TOPICS: COMMUNITY OUTREACH | | |
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| GRI 400 SOCIAL STANDARDS | | |
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| GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018 | | |
| | 403-6 Promoting Workers' health. | 64 |
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| | IF-RE-000.B | Leasable land area, by real estate sub-sector. | Not applicable |
| | IF-RE-000.C | Percentage of indirectly managed properties, by real estate sub-sector. | Not applicable |
| | IF-RE-000.D | Average occupancy rate, by real estate sub-sector. | Not applicable |
| ENERGY MANAGEMENT | IF-RE-130a.1 | Coverage of power consumption data as a percentage of total floor area, by real estate sub-sector. | Not applicable |
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| CLIMATE CHANGE ADAPTATION | IF-RE-450a.1 | Area of properties located in 100-year flood zones, by real estate sub-sector. | Not applicable |
| | IF-RE-450a.2 | Description of the analysis of climate change risk exposure, degree of systematic exposure of the portfolio and risk-mitigation strategies. | Not applicable |

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| RISK MANAGEMENT | Disclose how the organization identifies, assesses and manages climate-related risks. | |
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| | b) Scopes 1 and 2, and if necessary, Scope 3 of greenhouse gas (GHG) emissions, and their related risks. | 40 |
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