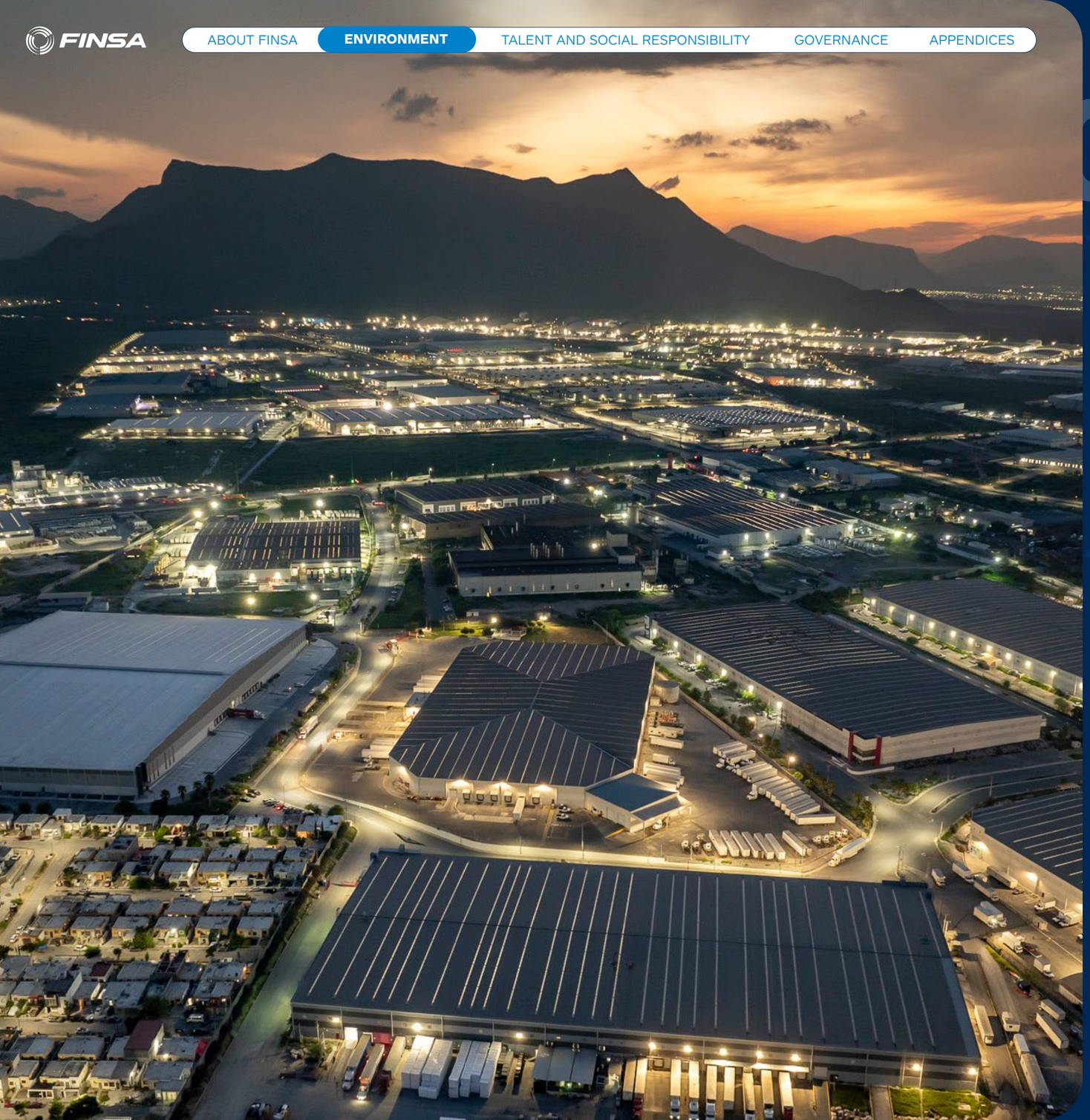


02

ENVIRONMENT

# › MOVING FORWARD by being responsible

**28,810.33**
GJ TOTAL ENERGY CONSUMPTION

**104,876.53**
TONS OF $CO_2E$

**258,863.88**
$M^3$ OF WATER CONSUMED

**163,195.90**
$M^3$ OF TREATED WATER

**145.34**
T OF WASTE GENERATED

# **Sustainable** approach

**AS PART OF OUR ENVIRONMENTAL RESPONSIBILITY, WE ENSURE THAT WE IMPLEMENT INITIATIVES THAT ALLOW US TO EFFICIENTLY MANAGE OUR RESOURCES AND RAW MATERIALS, AS WELL AS PREVENT ACTUAL OR POTENTIAL RISKS THAT MAY ARISE FROM OUR OPERATIONS.**

This management includes responsible consumption measures and impact analysis to detect, reduce and prevent any risk affecting natural resources and the environment.

We rely on our values and our environmental culture to comply with FINSA's policies and procedures, applicable laws and regulations, and to achieve the objectives and goals that are part of our sustainable strategy.

We share the same company environmental vision as our tenants in order to work together to conserve natural resources, mitigate climate change and undertake sustainable actions for our stakeholders.

We consider the identification and assessment of environmental and climate risks, regulatory compliance, efficiency in the use of resources, as well as governance and social responsibility practices for portfolio sustainability and resilience.

## **SUSTAINABLE PARKS** and life-cycle management

**GRI** 3-3 **SASB** IF-RE-450a.2

**IN OUR INDUSTRIAL PARKS WE OPERATE IN COMPLIANCE WITH APPLICABLE ENVIRONMENTAL REGULATIONS AND UNDER A MANAGEMENT FRAMEWORK ALIGNED WITH ESG (ENVIRONMENTAL, SOCIAL AND GOVERNANCE) CRITERIA.**

This helps us improve our energy efficiency, make better use of resources and manage our waste appropriately. We continue these practices during operations of industrial parks and while they are under maintenance, complying with the guidelines of our ESG Policy and our environmental procedures.

To ensure that we comply with regulations and standards, we conduct on-site audits to detect incidents and weak areas to improve our environmental performance, in order to reduce our impacts and make efficient use of the materials and natural resources required for our operations.

# ENERGY
## management

**TO OPERATE EFFICIENTLY, FINSA USES ELECTRIC POWER AND FUELS IN DIFFERENT CONSTRUCTION, ADMINISTRATION, AND MAINTENANCE PROCESSES.**

We keep records of our consumption at a national level and evaluate the results to detect areas for improvement.

We have implemented various initiatives to reduce greenhouse gas emitted into the atmosphere, reduce pollution and optimize resources to be more sustainable.

Some of these initiatives include the publication of our environmental policies to all our customers and the use of renewable energy.

### ELECTRIC POWER

**GRI** 302-1, 302-2, 302-3, 302-4 **SDG** 7 8 11 13

**SASB** IF-RE-130a.1, IF-RE-130a.2, IF-RE-130a.3, IF-RE-130a.5

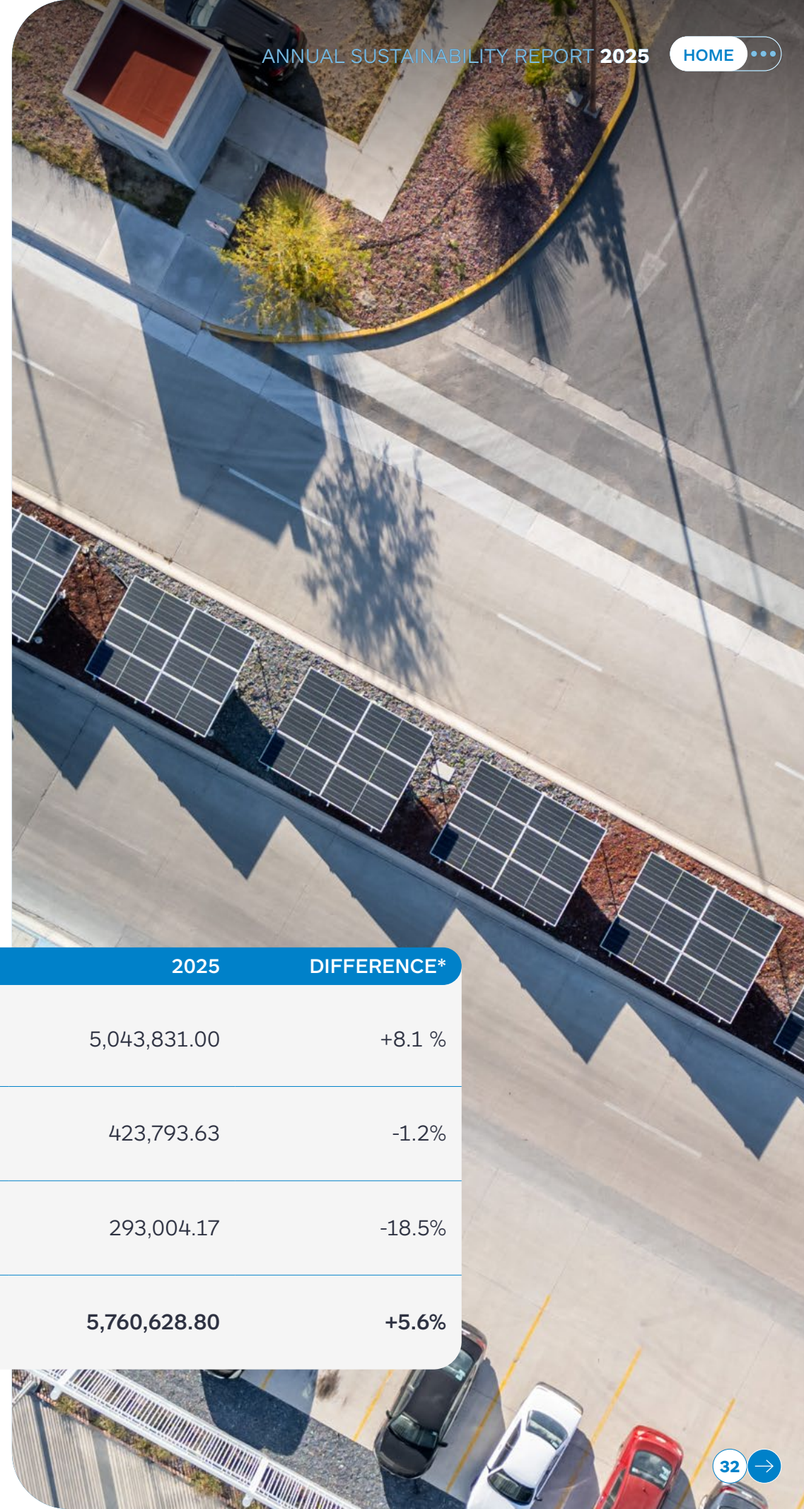
Electric power enables us to operate efficiently throughout our facilities.

**124,255.50 MWh**
OF ELECTRICITY CONSUMED IN 2025

ELECTRICITY CONSUMPTION IN **COMMON AREAS** (KWH)

| LOCATION | 2022 | 2023 | 2024 | 2025 | DIFFERENCE* |
|---|---|---|---|---|---|
| FINSA industrial parks | 4,107,480.54 | 4,290,711.07 | 4,665,681.00 | 5,043,831.00 | +8.1 % |
| Corporate offices | 360,254.00 | 386,945.00 | 428,779.00 | 423,793.63 | -1.2% |
| Mobile kiosks | No disponible | No disponible | 359,720.64 | 293,004.17 | -18.5% |
| **Total** | **4,467,734.54** | **4,677,656.07** | **5,454,180.64** | **5,760,628.80** | **+5.6%** |

*Percentage difference 2024 vs. 2025.



## ELECTRICITY CONSUMPTION IN **LEASED AREAS** IN 2025 (KWH)

118,494,876.73
TOTAL

Consumption outside of industrial parks (stand-alone assets)
**21,765,893.00**

FINSA industrial parks
**96,728,983.73**

## ELECTRICITY CONSUMPTION **IN 2025**

| LOCATION | KILOWATTS | GIGAJOULES |
|---|---|---|
| Common areas | 5,760,628.80 | 20,738.26 |
| Leased areas | 118,494,876.73 | 426,581.22 |
| **Total** | **124,255,505.53** | **447,319.82** |

## **LIKE FOR LIKE** (KWH) ELECTRICITY CONSUMPTION

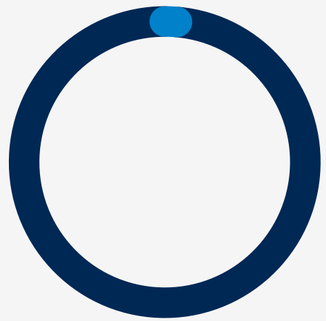
18 industrial parks and corporate offices

2024 **4,742,312.00**
2025 **4,565,134.63**

Difference*
**-3.7%**

## ENERGY **INTENSITY** (KWH /M²)

COMMON AREAS
**3.44**[1]



LEASED AREAS
**192.372**[2]

Note:
1. To obtain the intensity of common areas, all parks are included, even corporate offices, with the exception of the consumption/area of *Parque Tijuana Noreste* and the consumption of the mobile booths, which does not include the common area.
2. To obtain the intensity of leased areas, only the areas of leased assets that provided information were included. This area is 615,966.65 m2 , including the leased stand-alone assets.

*Percentage difference 2024 vs. 2025.

## FUELS

We use fuels in transportation, maintenance and construction activities.

IN 2025 WE CONSUMED

**196,733.34**
LITERS OF GASOLINE

**29,528.19**
LITERS OF DIESEL

**474,009.11**
GJ OF NATURAL GAS*


ANNUAL GASOLINE CONSUMPTION IN **COMMON AREAS** (LITERS)

| COMMON AREAS | 2022 | 2023 | 2024 | 2025 | DIFFERENCE* |
|---|---|---|---|---|---|
| Industrial parks | 176,351.18 | 144,313.14 | 153,433.85 | 127,648.69 | -16.8% |
| Corporate offices | Not available | Not available | 14,096.95 | 38,898.12 | 175.9% |
| Consumption outside of industrial parks (other operations) | Not available | Not available | 71,582.70 | 30,186.53 | -57.8% |
| **Total** | **176,351.18** | **144,313.14** | **239,113.50** | **196,733.34** | **-17.7%** |

GAS AND DIESEL CONSUMPTION IN **INDUSTRIAL PARKS**

| LOCATION | FUEL | 2022 | 2023 | 2024 | 2025 | DIFFERENCE* |
|---|---|---|---|---|---|---|
| Common areas | Diesel (liters) | 34,138.01 | 46,702.85 | 33,265.87 | 29,528.19 | -11.2% |
| Leased areas | Natural gas* (GJ) | 460,207.00 | 481,749.00 | 585,164.98 | 474,009.11 | -19.0% |

Note: Through FINSA Energéticos, we supply natural gas to seven companies that operate in the Matamoros del Norte park. This energy is not part of our consumption, however, it is significantly valuable within Scope 3 emissions.

*Percentage difference 2024 vs. 2025.

## **LIKE FOR LIKE** FUEL CONSUMPTION

| LOCATION | | FUEL | 2024 | 2025 | DIFFERENCE* |
|---|---|---|---|---|---|
| Common areas | 20 industrial parks | Gasoline (liters) | 236,109.26 | 194,193.49 | -17.8% |
| | Corporate offices | | | | |
| | 17 industrial parks | Diesel (liters) | 32,282.84 | 32,106.45 | -0.55% |
| Leased areas | 1 industrial park | Natural gas (GJ) | 585,164.98 | 474,009.11 | -19.0% |

## TOTAL FUEL **CONSUMPTION 2025**

| AREA | GASOLINE | | DIESEL | | NATURAL GAS |
|---|---|---|---|---|---|
| | kWh | GJ | kWh | GJ | GJ |
| Industrial parks | 1,251,836.58 | 4,506.61 | 312,898.78 | 1,126.44 | 474,009.11* |
| Corporate offices | 381,469.56 | 1,373.29 | NA | NA | NA |
| Consumption outside of industrial parks | 296,035.96 | 1,065.73 | NA | NA | NA |
| **Total** | **1,929,342.09** | **6,945.63** | **312,898.78** | **1,126.44** | **474,009.11** |

Note: Through FINSA Energéticos, we supply natural gas to seven companies that operate in the Matamoros del Norte park. We do not use this type of energy.

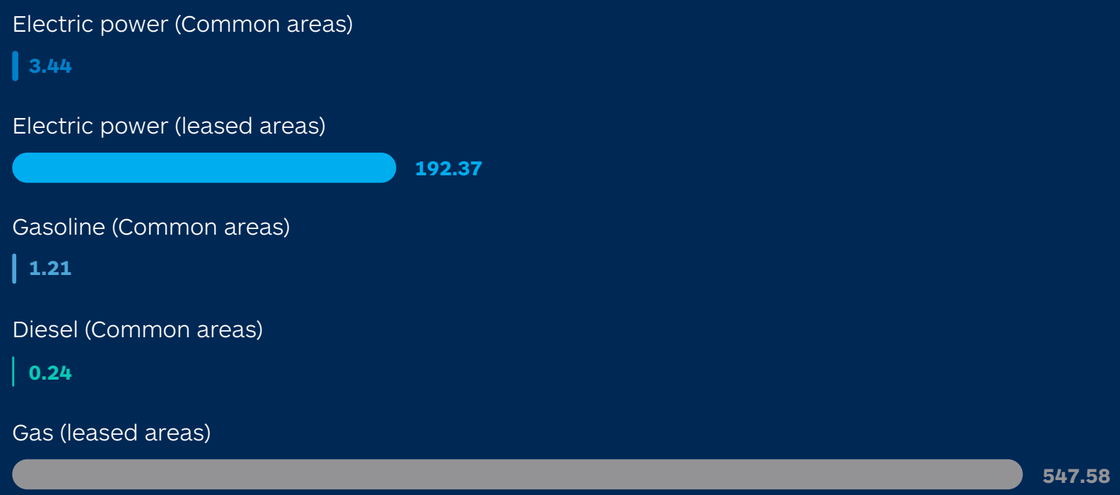
*Percentage difference 2024 vs. 2025.

## ANNUAL **ENERGY CONSUMPTION** (GJ)

| TYPE OF ENERGY | 2022 | 2023 | 2024 | 2025 | DIFFERENCE* |
|---|---|---|---|---|---|
| Electricity | 16,083.84 | 16,839.56 | 19,635.05 | 20,738.26 | +5.6% |
| Gasoline | 5,843.09 | 5,093.74 | 8,439.86 | 6,945.63 | -17.7% |
| Diesel | 1,285.88 | 1,781.19 | 1,268.72 | 1,126.44 | -11.2% |
| Natural Gas | 460,207.00 | 481,749.00 | 585,164.98 | 474,009.11 | -19.0% |
| **Total** | **483,819.81** | **505,463.49** | **614,508.61** | **502,819.44** | **-18.2%** |

Note: Annual consumption is only for consumption of the common areas of FINSA's Industrial Parks, Corporate Offices and mobile kiosks, with the exception of natural gas.

## **ENERGY INTENSITY** BY FUELS (KWH/M²)



## RENEWABLE ENERGY

We contribute to mitigating climate change by using renewable energy in our industrial park FINSA Aguascalientes and FINSA Querétaro II, generating 531.29 MWh per year.

**531.29 MWh**
RENEWABLE ENERGY GENERATED IN 2025

SOLAR PANELS - FINSA AGUASCALIENTES **INDUSTRIAL PARK**

| LOCATION OF PANELS | NUMBER OF SOLAR PANELS | SOLAR ENERGY PRODUCED IN KWH | TON $CO_2$ SAVED |
|---|---|---|---|
| Industrial Park common areas | 698 | 435,344 | 193.29 |
| Common areas of warehouse not owned by FINSA | 102 | 68,751 | 30.53 |
| **Total** | **800** | **504,095** | **223.82** |

We have 46 LED lighting fixtures in the FINSA Querétaro II Industrial Park, which work on solar energy and consume 16,118.40 kWh per year. To meet this requirement, a system of:

**92**
SOLAR PANELS WERE IMPLEMENTED TO GENERATE **27,199.80 KWH** PER YEAR

LED LAMPS POWERED BY SOLAR PANELS - **FINSA QUERÉTARO II INDUSTRIAL PARK II** COMMON AREAS

**46**
NUMBER OF LED LAMPS

**2**
SOLAR PANELS PER LAMP

**16,118.40**
SOLAR ENERGY CONSUMPTION

**27,199.80 kWh**
SOLAR ENERGY PRODUCED

**7.16**
TON $CO_2$ SAVED

# CLIMATE strategy

**GRI** 3-3

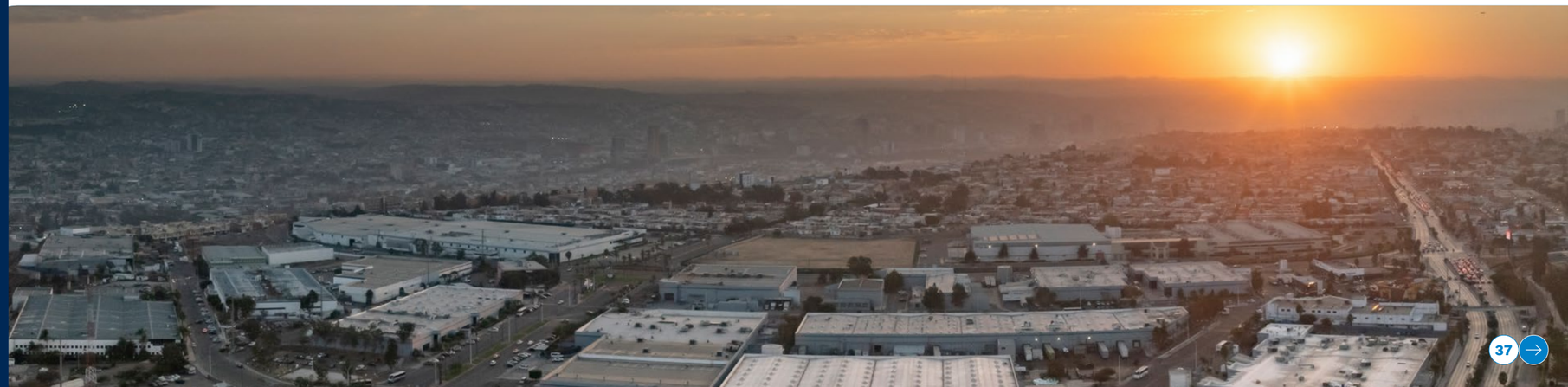
Our ESG Policy establishes that as part of our operations, we must perform analysis, management, control and prevention of climate change risks, focusing on the construction, operation, maintenance and investment phases of assets, as well as promote and develop strategies to reduce greenhouse gases (GHG) emissions of Scope 1, 2, and 3.

As part of our commitments, in 2025 we joined the Science Based Targets (SBTi) initiative to achieve Zero Net Emissions by 2050. We are awaiting the authorization of our targets.

**IN 2025 WE CONDUCTED AN EXERCISE TO IDENTIFY CLIMATE RISKS TO DETERMINE THEIR IMPACT AND PROBABILITY, SEEKING TO MEET THE GOAL OF ZERO NET EMISSIONS BY 2050 AND TO BALANCE GHGS EMITTED AND ELIMINATED FROM THE ATMOSPHERE.**

Based on the results, we will define a transition plan to be implemented in 2026.

| CHALLENGES | OPPORTUNITIES | TARGETS 2026 |
|---|---|---|
| Integrate a more complete emissions inventory. | Reactivate the planning of solar energy installation projects for the common areas of the Industrial Parks. | Request SBTi to validate greenhouse gas (GHG) emissions reduction targets based on the 2025 emissions inventory. |
| Include more Scope 3 categories. | Explore options for ESG data integration systems for emission control in Scopes 1, 2 and 3. | |
| Approval of targets by Science Based Targets Initiative (SBTi). | Empower customers on ESG issues to collaborate on data sharing. | |
| Identify physical and transitional climate change risks. | | |
| Analyze climate scenarios. | | |



# GHG emissions

**GRI** 305-1, 305-2, 305-3 **SDG** 3 11 12 13 14 15

In line with our commitment to reduce emissions, this year we reviewed all stationary and mobile sources that consume electricity and fuels, as well as the processes carried out by our value chain to define actions that will help us to meet that commitment. In 2025, we increased our GHG emissions by 1.8%, generating 104,876.53 tons of $CO_2$eq.

**548.26** $tonCO_2eq$
MOBILE SOURCES

**40.72** $tonCO_2eq$
FIXED SOURCES

**5.04** $tonCO_2eq$
FUGITIVE SOURCES

ANNUAL EMISSIONS **SCOPE 1** (TON $CO_2EQ$)

| AREAS | 2022 | 2023 | 2024 | 2025 | DIFFERENCE* |
|---|---|---|---|---|---|
| Industrial parks | 500.33 | 461.79 | 469.45 | 413.07 | -12.01 % |
| Corporate offices | Not available | Not available | 34.49 | 99.04 | +187.2% |
| Consumption outside of industrial parks (other operations) | Not available | Not available | 175.14 | 76.86 | -56.1% |
| Other emissions | Not available | Not available | Not available | 5.04 | NA |
| **Total** | **500.33** | **461.79** | **679.08** | **594.01** | **-12.5%** |

Notes:
1. The wastewater treatment plant and the use of portable fire extinguishers create other emissions.
2. Increase in $CO_2$ emissions in Corporate Offices is due to increased data availability.

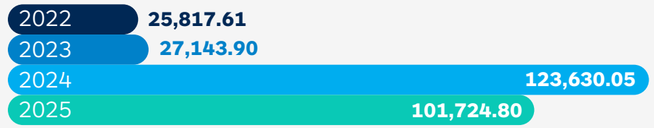
*Percentage difference 2024 vs. 2025.


## ANNUAL EMISSIONS **SCOPE 2** (TON $CO_2EQ$)

| AREAS | 2022 | 2023 | 2024 | 2025 | DIFFERENCE* |
|---|---|---|---|---|---|
| Industrial parks | 1,786.75 | 1,879.33 | 2,071.56 | 2,239.47 | +8.1% |
| Corporate offices | 156.71 | 169.48 | 190.38 | 188.16 | -1.2% |
| Consumption outside of industrial parks (other operations) | Not available | Not available | 159.72 | 130.09 | -18.5% |
| **Total** | **1,943.46** | **2,048.81** | **2,421.66** | **2,557.72** | **+5.6%** |

*Diferencia porcentual 2024 vs. 2025.

## ANNUAL EMISSIONS **SCOPE 3** (TON $CO_2EQ$)




Difference*
**-17.7%**

## EMISSIONS BREAKDOWN **SCOPE 3** IN 2025 (TON $CO_2EQ$)

| CATEGORY | NUMBER |
|---|---|
| Category 1 (Purchased goSDG and services) | 16,707.36 |
| Category 3 (Purchased fuel and power production) | 896.17 |
| Category 4 (Transportation of purchased products from suppliers to the company) | 349.06 |
| Category 5 (Wastes generated in operations) | 427.39 |
| Category 6 (Business travel) | 92.90 |
| Category 7 (employee transfers) | 590.50 |
| Category 11 (Use of products sold) | 30,049.70 |
| Category 13 (Leased assets) | 52,611.72 |
| **Total** | **101,724.80** |

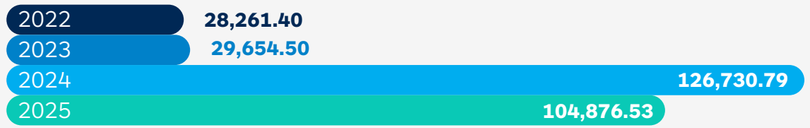
Notes:
- Category 1 (Purchased goSDG and services), are derived from the supply of embedded carbon from construction materials, pumping services, packages and courier services.
- Category 3 (Purchased fuel and power production), comes from fuels and purchased electricity.
- Category 4 (Transportation of purchased products from suppliers to the company), comes from transportation of construction materials.
- Category 5 (Waste generated in operations) are emissions derived from waste from the operation of industrial park common areas and waste generated during construction projects.
- Category 6 refers to employees' business and operational travel.
- Category 7 are commuting trips.
- Category 11 (Use of sold products) is the result of natural gas consumption by seven companies in the Matamoros del Norte park, supplied by *FINSA Energéticos*, and one sold industrial building (use).
- Category 13 (Leased assets) is derived from our tenants' energy consumption.

## TOTAL EMISSIONS **PER YEAR** (TON $CO_2EQ$)

| EMISSIONS | 2022 | 2023 | 2024 | 2025 | DIFFERENCE* |
|---|---|---|---|---|---|
| Scope 1 | 500.33 | 461.79 | 679.08 | 594.01 | -12.5% |
| Scope 2 | 1,943.46 | 2,048.81 | 2,421.66 | 2,557.72 | +5.6% |
| Scope 3 | 25,817.61 | 27,143.90 | 123,630.05 | 101,724.80 | -17.7% |

*Percentage difference 2024 vs. 2025.

## TOTAL EMISSIONS **PER YEAR** (TON $CO_2EQ$)




**104,876.53** $tonCO_2eq$
TOTAL IN 2025

# WATER management

**GRI** 303-1 **SASB** SASB IF-RE-140a.4

Our ESG Policy states that we must use water efficiently from consumption to treatment and reuse. To achieve this, we have installed measurement mechanisms at extraction and distribution points to obtain accurate and reliable data to determine the volumes of the resource we use for our operations.

One of our objectives for the coming year is to define and establish strategies to optimize and reduce extraction, consumption and discharges, seeking greater reuse of treated water.

These actions and oversight of tenant and third party compliance of our policies at our industrial parks are the responsibility of the ESG and Operations departments.

**IN 2025, WE WORKED ON MAKING ADJUSTMENTS AND IMPROVEMENTS TO OUR WATER FACILITIES AND TREATMENT SYSTEMS TO COMPLY WITH QUALITY AND MEASUREMENT STANDARDS, AND WE CONSULTED WITH STAKEHOLDERS ON THE EFFECTIVENESS OF THESE ACTIONS.**

## ACHIEVEMENTS

Improving our consumption data collection over previous years.

Reducing estimated consumption volumes.

Defining a consumption measurement environment.

Increasing the amount of tenant consumption data.

## OPPORTUNITIES

Establishing timing and methodology for water consumption data collection.

Defining a methodology for recording consumption by tenants outside FINSA parks.

Establishing a methodology to request consumption data where not supplied by FINSA.

## TARGETS 2026

Continuous improvement in the collection of consumption data.

Encouraging the reuse of treated water.

Managing wastewater quality.

Establishing better operational practices to reduce energy consumption.

Reducing consumption and optimizing water use.

## WATER WITHDRAWAL

**GRI** 303-3, 303-5 **SDG** 6
**SASB** IF-RE-140a.1, IF-RE-140a.2

Third-party water accounts for 71.2% of extracted water, while 28.4% is extracted from groundwater sources, another 0.4% comes from surface water. Only our FINSA Matamoros del Norte industrial park is supplied with surface water.

IN 2025 WE CONSUMED A TOTAL OF

**258,863.88**

M³ OF WATER

Both surface and groundwater sources are concessioned to FINSA. The liquid obtained by third parties is supplied by some Local Operating Organizations and by pipes. The volumes extracted from the concessions are recorded on a daily, weekly, monthly and quarterly basis, based on installed meter readings.

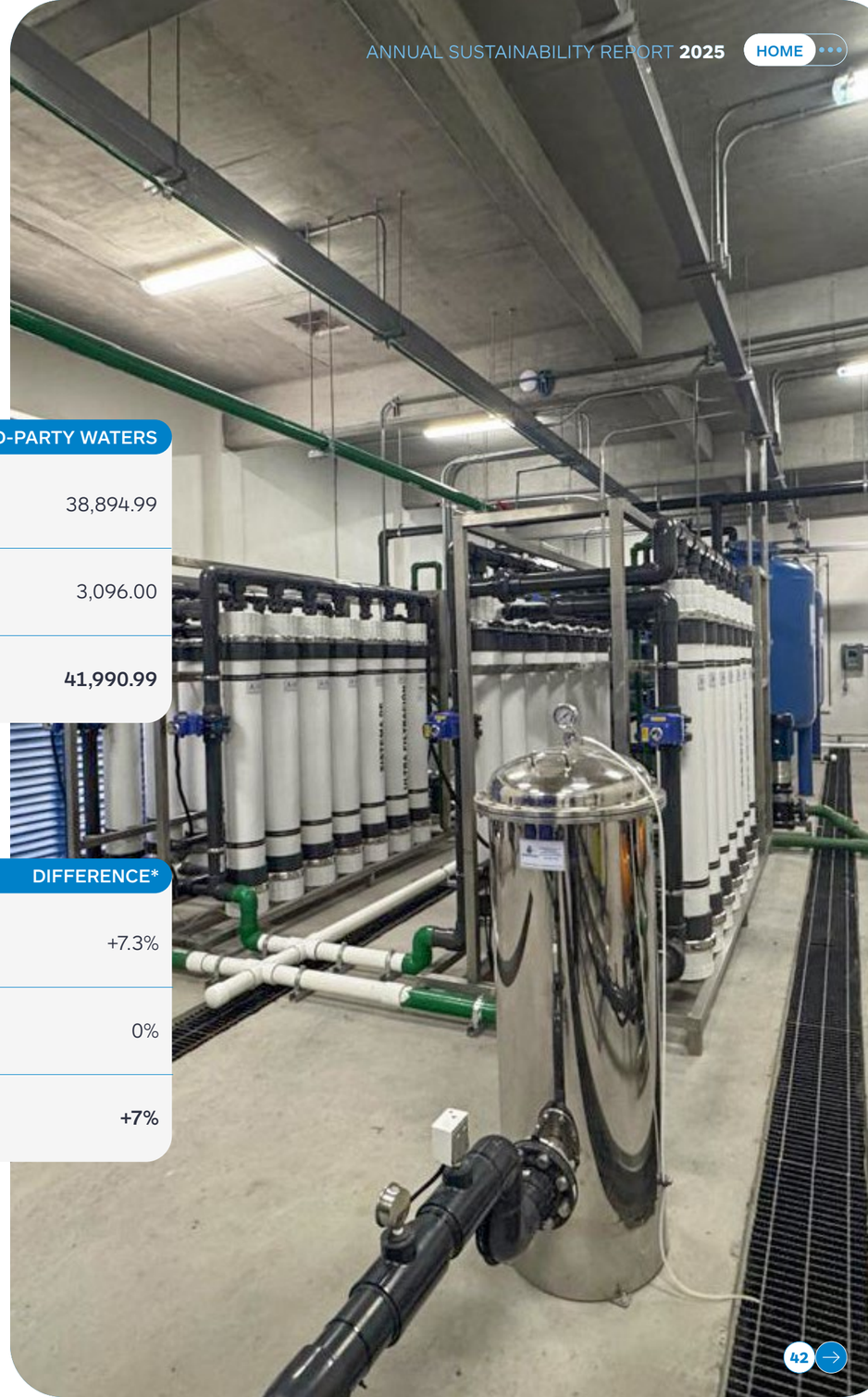
WATER WITHDRAWAL IN **COMMON AREAS IN 2025** (M³)

| LOCATION | SURFACE WATER | GROUNDWATER | THIRD-PARTY WATERS |
|---|---|---|---|
| Industrial parks | 1,149.00 | 32,770.17 | 38,894.99 |
| Corporate offices | 0.00 | 0.00 | 3,096.00 |
| **Total** | **1,149.00** | **32,770.17** | **41,990.99** |

ANNUAL WATER WITHDRAWAL IN **COMMON AREAS** (M³)

| LOCATION | 2023 | 2024 | 2025 | DIFFERENCE* |
|---|---|---|---|---|
| Industrial parks | 94,653.33 | 67,879.19 | 72,814.16 | +7.3% |
| Corporate offices | 3,096.00 | 3,096.00 | 3,096.00 | 0% |
| **Total** | **97,749.33** | **70,975.19** | **75,910.16** | **+7%** |

*Percentage difference 2024 vs. 2025.



WATER WITHDRAWAL FROM **LEASED AREAS IN 2025** ($M^3$)

| LOCATION | GROUNDWATER | THIRD-PARTY WATERS |
|---|---|---|
| Industrial parks | 40,631.72 | 125,942.00 |
| Consumption outside of industrial parks | 0.00 | 16,380.00 |
| **Total** | **40,631.72** | **142,322.00** |

ANNUAL WATER WITHDRAWAL FROM **LEASED AREAS** ($M^3$)

| LOCATION | 2023 | 2024 | 2025 | DIFFERENCE* |
|---|---|---|---|---|
| Industrial parks | 1,469,593.17 | 54,155.39 | 166,573.72 | +207.6% |
| Consumption outside of industrial parks | 0.00 | 0.00 | 16,380 | NA |
| **Total** | **1,469,593.17** | **54,155.39** | **182,953.72** | **+237.8%** |

TOTAL **WATER WITHDRAWAL** ($M^3$)

| LOCATION | SURFACE WATER | GROUNDWATER | THIRD-PARTY WATERS |
|---|---|---|---|
| Industrial parks | 1,149.00 | 73,401.89 | 164,836.99 |
| Corporate offices | 0.00 | 0.00 | 3,096.00 |
| Consumption outside of industrial parks | 0.00 | 0.00 | 16,380 |
| **Total** | **1,149.00** | **73,401.89** | **184,312.99** |

ANNUAL **WATER WITHDRAWAL - COMMON AND LEASED AREAS** (M3)

| LOCATION | 2023 | 2024 | 2025 | DIFFERENCE* |
|---|---|---|---|---|
| Industrial parks (common and leased areas) | 1,564,246.50 | 122,034.58 | 239,387.88 | +96.2% |
| Corporate offices | 3,096.00 | 3,096.00 | 3,096.00 | 0% |
| Consumption outside of industrial parks | 0.00 | 0.00 | 16,380.00 | NA |
| **Total** | **1,567,342.50** | **125,130.58** | **258,863.88** | **+126.3%** |

*Percentage difference 2024 vs. 2025.

## **LIKE FOR LIKE** WATER WITHDRAWAL (M³)

**Common areas:** 20 industrial parks


Difference*
**+3.7%**

**Leased areas:** 8 industrial parks


Difference*
**-10%**

*Percentage difference 2024 vs. 2025.

## WATER STRESS ZONES WITHDRAWAL

Different databases showed that in the year 2025 all the states where we have operations are in areas that have been classified as water-stressed, mainly due to the overexploitation of hydrological basins despite the fact that there were intense rainy seasons, where a total of 258.86 ML of water was consumed in 2025.

WATER WITHDRAWAL BY WATER SOURCE IN **WATER-STRESSED AREAS** (COMMON AREAS) (M³)

| LOCATION | SURFACE WATER | GROUNDWATER | THIRD-PARTY WATERS |
|---|---|---|---|
| Industrial parks | 1,149.00 | 32,770.17 | 38,894.99 |
| Corporate offices | 0.00 | 0.00 | 3,096.00 |
| **Total** | **1,149.00** | **32,770.17** | **41,990.99** |

ANNUAL WATER WITHDRAWAL IN WATER-STRESSED AREAS IN **COMMON AREAS** (M³)

| LOCATION | 2023 | 2024 | 2025 | DIFFERENCE* |
|---|---|---|---|---|
| Industrial parks | 88,089.33 | 62,806.69 | 72,814.16 | +15.9% |
| Corporate offices | 3,096.00 | 3,096.00 | 3,096.00 | 0% |
| **Total** | **91,185.33** | **65,902.69** | **75,910.16** | **+15.2%** |

WATER WITHDRAWAL BY WATER SOURCE IN **WATER STRESS ZONES** (LEASED AREAS) ($M^3$)

| LOCATION | GROUNDWATER | THIRD-PARTY WATERS |
|---|---|---|
| Industrial parks | 40,631.72 | 125,942.00 |
| Consumption outside of industrial parks | 0.00 | 16,380 |
| **Total** | **40,631.72** | **142,322.00** |

ANNUAL WATER WITHDRAWAL IN WATER-STRESSED AREAS **IN LEASED AREAS** ($M^3$)

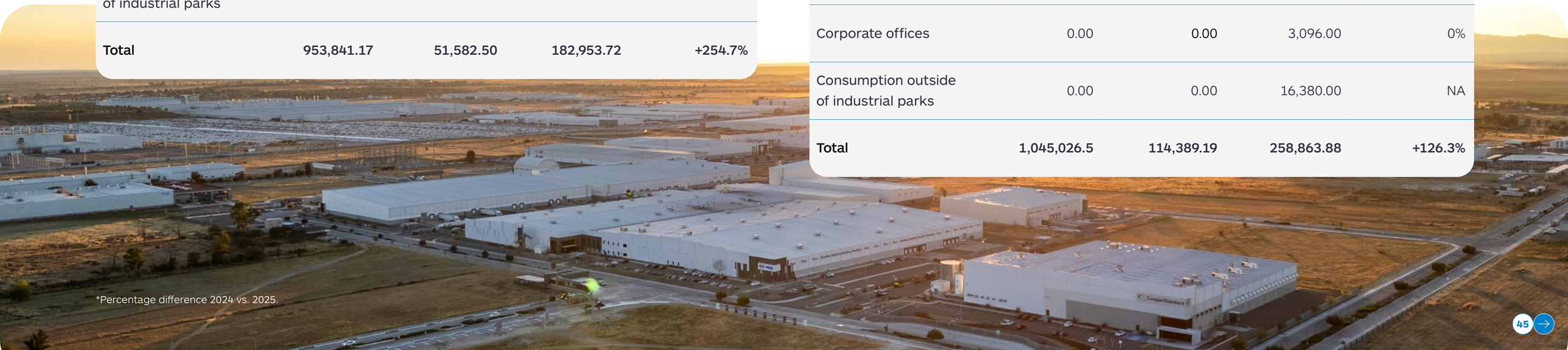
| LOCATION | 2023 | 2024 | 2025 | DIFFERENCE* |
|---|---|---|---|---|
| Industrial parks | 953,841.17 | 51,582.50 | 166,573.72 | +222.9% |
| Consumption outside of industrial parks | 0.00 | 0.00 | 16,380 | NA |
| **Total** | **953,841.17** | **51,582.50** | **182,953.72** | **+254.7%** |

TOTAL WITHDRAWAL BY WATER SOURCE IN **WATER STRESSED AREAS IN 2025** ($M^3$)

| LOCATION | SURFACE WATER | GROUNDWATER | THIRD-PARTY WATERS |
|---|---|---|---|
| Industrial parks | 1,149.00 | 73,401.89 | 164,836.99 |
| Corporate offices | 0.00 | 0.00 | 3,096.00 |
| Consumption outside of industrial parks | 0.00 | 0.00 | 16,380 |
| **Total** | **1,149.00** | **73,401.89** | **184,312.99** |

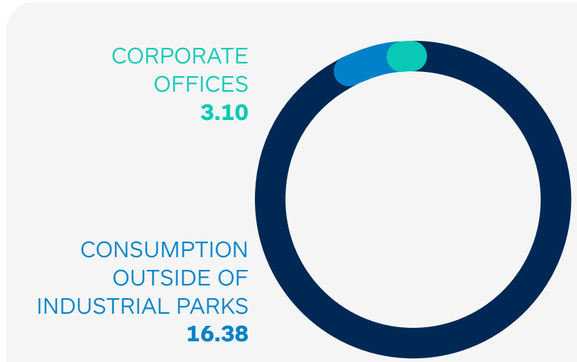
ANNUAL WATER WITHDRAWAL IN **WATER-STRESSED AREAS**

| LOCATION | 2023 | 2024 | 2025 | DIFFERENCE* |
|---|---|---|---|---|
| Industrial parks | 1,041,930.50 | 114,389.19 | 239,387.88 | +109.3% |
| Corporate offices | 0.00 | 0.00 | 3,096.00 | 0% |
| Consumption outside of industrial parks | 0.00 | 0.00 | 16,380.00 | NA |
| **Total** | **1,045,026.5** | **114,389.19** | **258,863.88** | **+126.3%** |



*Percentage difference 2024 vs. 2025.

**TOTAL WATER WITHDRAWAL** IN 2025 (ML)




LIKE FOR LIKE ($M^3$) **WATER WITHDRAWAL IN WATER-STRESSED AREAS**

**Common areas:** 19 industrial parks


**Leased areas:** 6 industrial parks


Note: Water stress zones are defined by CONAGUA (National Water Commission), which establishes water availability, as well as by platforms such as AQUEDUCT Water Risk Atlas and WWF Water Risk Filter.

*Percentage difference 2024 vs. 2025.


**258,863.88 $m^3$**
OF WATER REGISTERED IN OUR COMMON AND LEASED AREAS WAS CONSUMED.

## WATER CONSUMPTION

**GRI** 303-5

ANNUAL WATER CONSUMPTION **IN COMMON AREAS** ($M^3$)

| LOCATION | 2022 | 2023 | 2024 | 2025 | DIFFERENCE* |
|---|---|---|---|---|---|
| Industrial parks | 71,313.00 | 94,653.33 | 67,879.19 | 72,814.16 | +7.3% |
| Corporate offices | 0.00 | 3,096.00 | 3,096.00 | 3,096.00 | 0.0% |
| **Total** | **71,313.00** | **97,749.33** | **70,975.19** | **75,910.16** | **+7.0%** |

ANNUAL WATER CONSUMPTION **IN LEASED AREAS** ($M^3$)

| AREAS | 2022 | 2023 | 2024 | 2025 | DIFFERENCE* |
|---|---|---|---|---|---|
| Industrial parks | 1,177,569.96 | 1,469,593.17 | 54,155.39 | 166,573.72 | +207.6% |
| Consumption outside of industrial parks | 0.00 | 0.00 | 0.00 | 16,380.00 | NA |
| **Total** | **1,177,569.96** | **1,469,593.17** | **54,155.39** | **182,953.72** | **+237.8%** |

LIKE FOR LIKE **WATER CONSUMPTION** ($M^3$)

**Common areas:** 19 industrial parks

2024 **70,242.19**
2025 **40,874.36**

Difference*
**-41.8%**

**Leased areas:** 9 industrial parks

2024 **54,155.39**
2025 **166,573.72**

Difference*
**+208%**

Note: For consumption in industrial parks with no meters in common areas, an estimate is made considering a consumption of 3m3 per person, which is multiplied by the total number of FINSA's operating staff to get the monthly total.

*Percentage difference 2024 vs. 2025.

## TREATED WATER

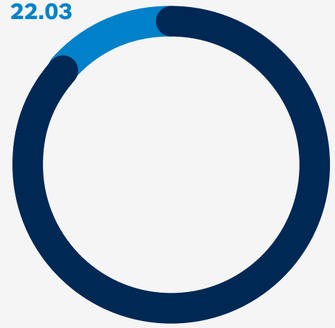
TREATED WATER IN **INDUSTRIAL PARKS**

| LOCATION | 2022 | 2023 | 2024 | 2025 | DIFFERENCE* |
|---|---|---|---|---|---|
| Common areas | 6,351.00 | 5,708.47 | 16,878.49 | 22,025.76 | +30.5% |
| Leased areas | 466,356.13 | 451,652.13 | 36,219.95 | 141,170.14 | +289.8% |
| **Total** | **472,707.13** | **457,360.60** | **53,098.44** | **163,195.90** | **+207.3%** |

TREATED WATER **IN 2025** (ML)

163.20
TOTAL

COMMON AREAS
**22.03**



LEASED AREAS
**141.17**

LIKE FOR LIKE **TREATED WATER** ($M^3$)

**Common areas:** 11 industrial parks

| | | Difference* |
|---|---|---|
| 2024 | **16,878.49** | **+30.5%** |
| 2025 | **22,025.76** | |

**Leased areas:** 7 industrial parks

| | | Difference* |
|---|---|---|
| 2024 | **36,219.95** | **+289.8%** |
| 2025 | **141,170.14** | |

*Percentage difference 2024 vs. 2025.

## MANAGEMENT OF WATER DISCHARGE IMPACTS

**GRI** 303-2

### WE COMPLY WITH WASTEWATER TREATMENT AND DISCHARGE QUALITY REGULATIONS.

We are governed by the particular discharge conditions found in the concession titles issued by the National Water Commission (CONAGUA), as well as the guidelines established in the standard NOM-001-SEMARNAT- 2021: Which establishes the permissible limits of pollutants in wastewater discharges into receiving bodies owned by the nation.

Although we do not have internal regulations or processes to regulate our discharges, tenants installed in industrial parks where we have wastewater treatment plants (WWTP), we do have regulations and guidelines with which they must comply and additionally we have shared some additional criteria for their water discharges directed to our treatment plants, since these are reviewed by CONAGUA to verify compliance based on the corresponding receiving body.

## WATER DISCHARGES

**GRI** 303-4

We have seventeen wastewater treatment plants (WWTP) that operate in compliance with NOM-001-SEMARNAT-2021. All water received at the treatment plants is finally discharged into the respective receiving bodies. There are also parks that do not have treatment plants, and their discharges go directly to the drainage networks of the authorized operating agencies. Water is discharged in accordance with NOM-002-SEMARNAT-1996, which establishes the maximum permissible limits for pollutants in wastewater discharges to urban or municipal sewage systems.

**WE ENSURE THAT DISCHARGED WATER IS FREE OF CHEMICAL, PHYSICAL AND BIOLOGICAL SUBSTANCES THAT ENDANGER GROUNDWATER, BIODIVERSITY AND HUMAN HEALTH.**

The amount of water treated and subsequently reused for irrigation of green areas is recorded in the meters of each treatment plant.

WATER DISCHARGES **IN COMMON AREAS IN 2025** ($M^3$)

| LOCATION | SURFACE WATER | GROUNDWATER | THIRD-PARTY WATERS |
|---|---|---|---|
| Industrial parks | 16,927.82 | 11,576.93 | 37,188.89 |
| Corporate offices | 0.00 | 0.00 | 2,786.40 |
| **Total** | **16,927.82** | **11,576.93** | **39,975.29** |

ANNUAL WATER DISCHARGES **IN COMMON AREAS** ($M^3$)

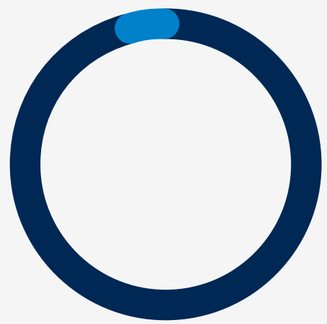
| LOCATION | 2023 | 2024 | 2025 | DIFFERENCE* |
|---|---|---|---|---|
| Industrial parks | 91,768.56 | 62,214.07 | 65,693.64 | +5.6% |
| Corporate offices | 0.00 | 2,786.40 | 2,786.40 | NA |
| **Total** | **91,768.56** | **65,000.47** | **68,480.04** | **+5.4%** |

*Percentage difference 2024 vs. 2025.

TOTAL DISCHARGES **IN COMMON AREAS IN 2025** (ML)

68.48
TOTAL

CONSUMPTION OUTSIDE OF INDUSTRIAL PARKS
**2.79**



INDUSTRIAL PARKS
**65.69**

ANNUAL WATER DISCHARGES **IN LEASED AREAS** ($M^3$)

| LOCATION | SURFACE WATER | GROUNDWATER | THIRD-PARTY WATERS |
|---|---|---|---|
| Industrial parks | 112,311.54 | 30,919.60 | 6,559.20 |
| Consumption outside of industrial parks | 0.00 | 0.00 | 14,741.60 |
| **Total** | **112,311.54** | **30,919.60** | **21,300.80** |

ANNUAL WATER DISCHARGES **IN LEASED AREAS** ($M^3$)

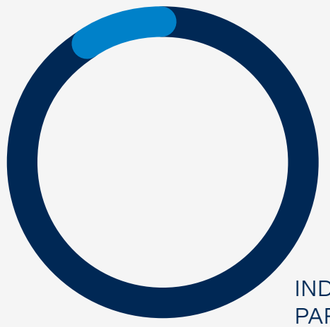
| LOCATION | 2023 | 2024 | 2025 | DIFFERENCE* |
|---|---|---|---|---|
| Industrial parks | 1,045,446.09 | 49,803.65 | 149,790.34 | +200.8% |
| Consumption outside of industrial parks | 0.00 | 0.00 | 14,741.60 | NA |
| **Total** | **1,045,446.09** | **49,803.65** | **164,531.94** | **+230.4%** |

*Percentage difference 2024 vs. 2025.

DISCHARGES OF **LEASED AREAS IN 2025** (ML)

164.53
TOTAL

CONSUMPTION OUTSIDE OF INDUSTRIAL PARKS
**14.74**



INDUSTRIAL PARKS
**149.79**


## TOTAL DISCHARGES

TOTAL **WATER DISCHARGES 2025** ($M^3$)

| LOCATION | SURFACE WATER | GROUNDWATER | THIRD-PARTY WATERS |
|---|---|---|---|
| Industrial parks | 129,239.36 | 42,496.53 | 43,748.09 |
| Corporate offices | 0.00 | 0.00 | 2,786.40 |
| Consumption outside of industrial parks | 0.00 | 0.00 | 14,741.60 |
| **Total** | **129,239.36** | **42,496.53** | **61,276.09** |

ANNUAL **WATER DISCHARGE** ($M^3$)

| LOCATION | 2023 | 2024 | 2025 | DIFFERENCE* |
|---|---|---|---|---|
| Industrial parks | 1,137,214.65 | 112,017.72 | 215,483.99 | +92.4% |
| Corporate offices | 0.00 | 2,786.40 | 2,786.40 | 0% |
| Consumption outside of industrial parks | 0.00 | 0.00 | 14,741.60 | NA |
| **Total** | **1,137,214.65** | **114,804.12** | **233,011.99** | **+103.0%** |

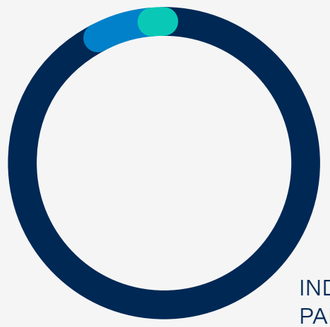
*Percentage difference 2024 vs. 2025.

TOTAL **WATER DISCHARGES IN 2025** (ML)

233.01
TOTAL

CONSUMPTION OUTSIDE OF INDUSTRIAL PARKS
**14.74**

CORPORATE OFFICES
**2.79**



INDUSTRIAL PARKS
**215.48**

TOTAL LIKE FOR LIKE **WATER DISCHARGES** ($M^3$)

**Common areas:** 20 industrial parks

2024 **62,135.59**
2025 **63,441.85**

Difference*
**+2.1%**

**Leased areas:** 6 industrial parks

2024 **48,723.65**
2025 **149,790.34**

Difference*
**+207.4%**

*Percentage difference 2024 vs. 2025.

**IN 2025, WORK WAS CARRIED OUT TO IMPLEMENT AND STABILIZE A TREATED WATER RECOVERY SYSTEM.**

With this system, our hope is to provide secondary treatment to wastewater through a more exhaustive process. The basic principle of operation is that this system is fed by treated water obtained from wastewater treatment plants, passes through more complex physicochemical systems, so that the quality allows reuse in different productive activities beyond being limited only to irrigation.

With this measure, our hope is in the short, medium and long term to generate positive impacts on the water cycle, as well as in all areas related to water, from extraction and consumption, to treatment and culminating with discharges.

# **WASTE** management

**GRI** 3-3, 306-1

Our environmental commitments include waste management to help reduce pollution and mitigate climate change. We separate and classify the waste we generate in two of our business units: FINSA Ingeniería y Construcción and Mantenimiento Integral FINSA.

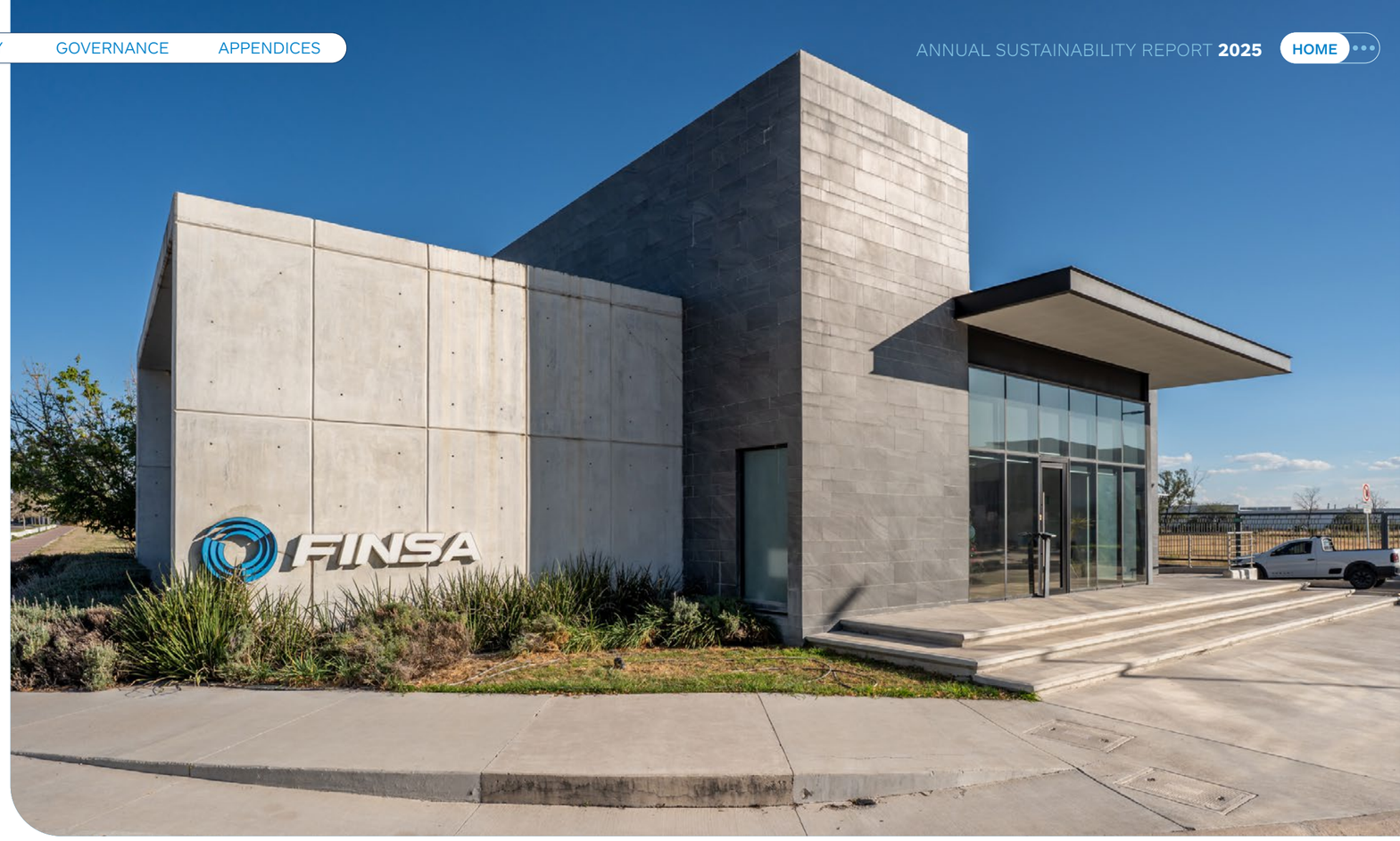
## WASTE GENERATION

***FINSA Ingeniería y Construcción***

Special handling wastes, construction, demolition and excavation materials such as soil, sand, gravel and rocks.

***Mantenimiento Integral FINSA***

Hazardous waste, urban solid waste, and special handling waste, including sludge from wastewater treatment plants in parks where this service is available.




**WE MANAGE ALL THE WASTE WE GENERATE, AS PER OUR PROCESSES, COMPLYING WITH THE GUIDELINES OF THE GENERAL ACT FOR THE PREVENTION AND INTEGRAL MANAGEMENT OF WASTE (LGPGIR) AND NOM-052-SEMARNAT-2005.**

## WASTE GENERATED

**GRI** 306-3

In each industrial park we have the proper storage to keep the containers classified by type of waste. In accordance with the time set by law, they are delivered to suppliers authorized by the Ministry of the Environment and Natural Resources (SEMARNAT), the Federal Environmental Protection Agency (PROFEPA) and the Ministry of Communications and Transportation (SCT), to be transported to the final disposal site.


**145.34** tons of waste

WHICH WERE APPROPRIATELY SEPARATED, RECYCLED AND CONFINED.

WASTE GENERATED IN **INDUSTRIAL PARKS** (COMMON AREAS) (TON)

| LOCATION | 2022 | 2023 | 2024 | 2025 | DIFFERENCE* |
|---|---|---|---|---|---|
| Hazardous | 5.14 | 2.55 | 2.05 | 2.61 | +27.3% |
| Urban solids | 77.83 | 29.14 | 60.07 | 69.90 | +16.4% |
| Special handling | 383.65 | 10.97 | 56.34 | 72.83 | +29.3% |
| **Total** | **466.64** | **42.68** | **118.46** | **145.34** | **+22.7%** |

**LIKE FOR LIKE** (TON) WASTE IN **INDUSTRIAL PARKS** (COMMON AREAS)

| LOCATION | TYPE OF WASTE | 2024 | 2025 | DIFFERENCE* |
|---|---|---|---|---|
| 11 industrial parks | Hazardous | 2.04 | 2.51 | 23.0% |
| 21 industrial parks | Urban solids | 60.07 | 69.90 | +16.4% |
| 4 industrial parks | Special handling | 56.34 | 72.83 | +29.3% |

*Percentage difference 2024 vs. 2025.

# BIODIVERSITY

**GRI** 101-1

**THE CONSTRUCTION AND OPERATION OF OUR INDUSTRIAL PARKS CAN NEGATIVELY IMPACT BIODIVERSITY, LIKE DEFORESTATION, WATER, SOIL AND AIR POLLUTION, AND CONTRIBUTE TO THE DESTRUCTION OF ENDEMIC FLORA AND FAUNA HABITATS.**

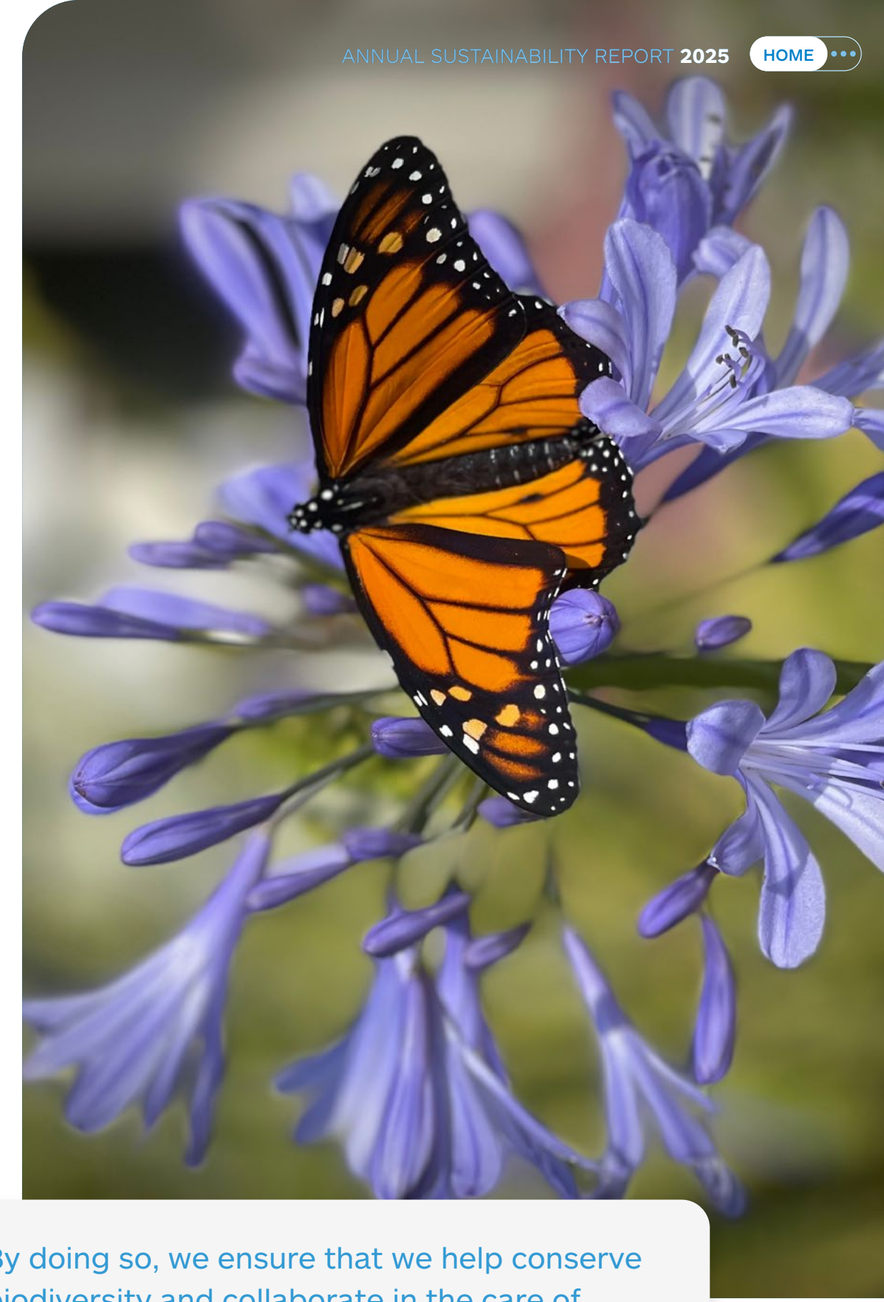
To prevent and remedy them, before starting construction we conducted environmental impact studies, reviewed nearby watercourses and cataloged the flora and fauna species to learn about them and be able to successfully relocate them.

We comply with environmental law and regulations, which is why we have submitted to the authorities our Waste Management, Soil Protection and Conservation, and Air Pollution Prevention programs, as well as our Species Rescue and Relocation program.

As part of the measures we implement to protect biodiversity, we must avoid:

- The commercialization, trafficking, or hunting of plant and animal species.
- The burning of plant material.
- Diverting or obstructing the flow of streams, canals, or other bodies of water.
- Depositing waste in runoff areas.
- The use of herbicides and pesticides.

We established an Environmental Management Plan to follow up on identified impacts and develop prevention, mitigation and remediation measures. We comply with the conditions set forth by the Ministry of the Environment and Natural Resources (SEMARNAT) in accordance with the provisions of the General Ecological Balance and Environmental Protection Act (LGEEPA).



By doing so, we ensure that we help conserve biodiversity and collaborate in the care of natural resources.