

ANNUAL  
SUSTAINABILITY  
REPORT



**MOVING  
FORWARD**  
**together**

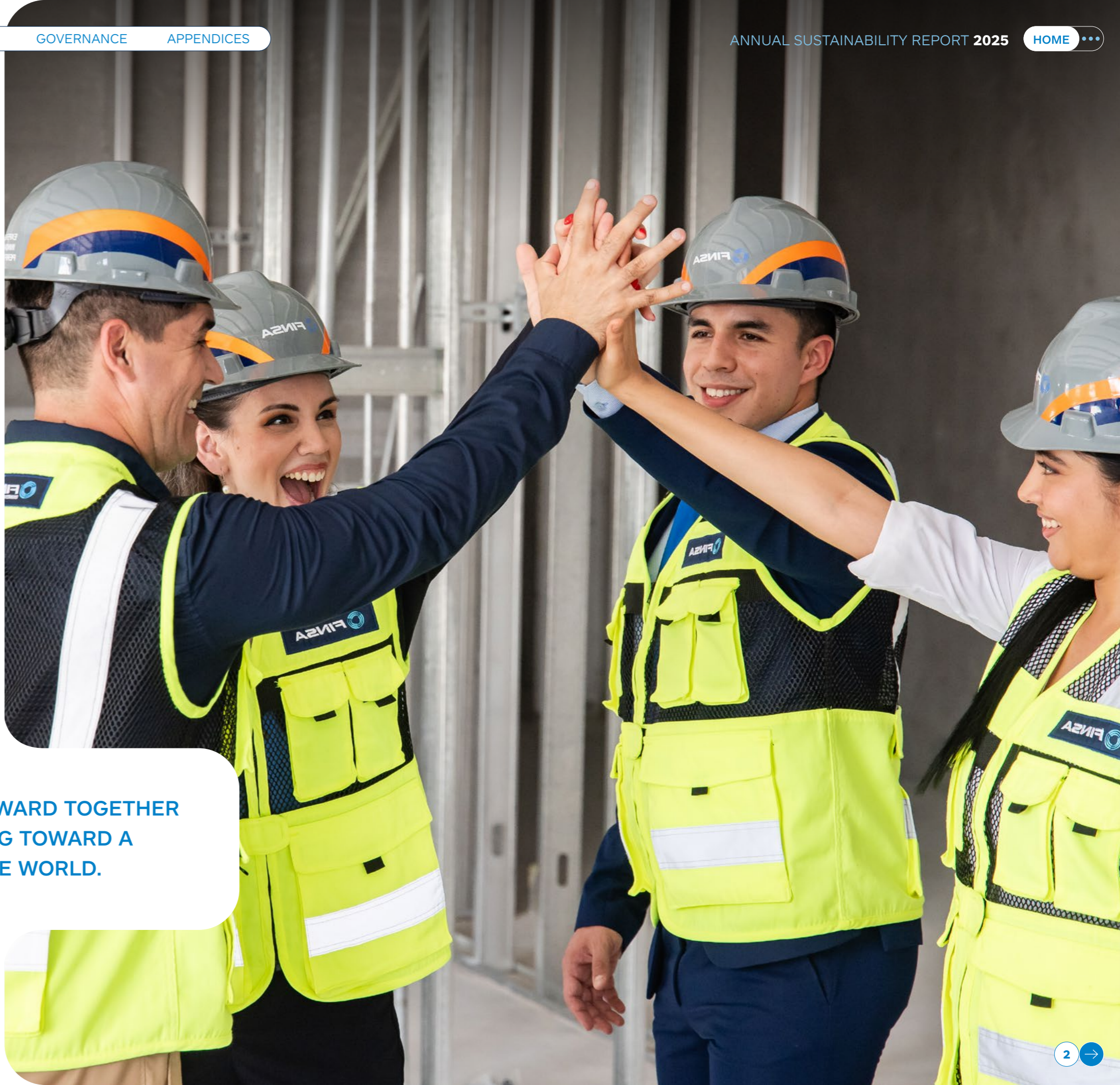


# > MOVING FORWARD together

Each year we undertake new initiatives to advance our commitment to sustainability. Our teams implement environmental and social projects with an innovative approach, promoting the generation of shared value.

At FINSA, we foster relationships with our stakeholders because it is thanks to them that we have a nationwide presence, generating jobs and growth opportunities for our clients.

> THESE EFFORTS ALLOW US TO MOVE FORWARD TOGETHER TOWARD ACHIEVING OUR GOALS: WORKING TOWARD A MORE EQUITABLE, JUST, AND SUSTAINABLE WORLD.



# CONTENT

## 01

### ABOUT FINSA

Letter from the Chair and Chief Executive Officer	5
How to read this report	6
What inspires us	7
What governs us	8
FINSA in numbers	9
Our path through time	10
Highlights 2025	11
The markets we serve	12
Our sustainable commitment	16
Progress towards the 2030 Agenda	18
Materiality	19
Our stakeholders	21
Certifications, Badges and Evaluations	22
Building certifications (EDGE, LEED)	24
Industrial Development Index	29

## 02

### ENVIRONMENT

Sustainable approach	31
Energy management	32
Climate strategy	37
GHG emissions	38
Water management	41
Waste management	53
Biodiversity	55

## 03

### TALENT AND SOCIAL RESPONSIBILITY

Human capital management	57
Our team	58
Employee Relations	60
Diversity and inclusion	66
Health, safety and well-being	67
Career and work development	70
Our Communities and Social Responsibility	74
Environment	75
Education	79
Community support	82
FINSA Foundation	87

## 04

### GOVERNANCE

Corporate Governance	97
How we make decisions	98
Our leaders	99
Management team	101
Integrity as a commitment	103
Compliance is our priority	104
Ethics and transparency	105
We speak with confidence	106
Anticipate and respond	
Risk management	107
Digital protection	108
Responsible value chain	109
People in the foreground	111
Sector participation	112

### APPENDICES

Assurance	113
GRI Index	115
SASB Index	120
SDG Index	121

# 01

ABOUT  
FINSA

## > MOVING FORWARD by strengthening what **we are**

Our company is a leader in industrial real estate developments in Mexico and the United States and makes an attempt every day to position itself in the market to provide the best installations to facilitate access, mobility and growth for its customers

### 23

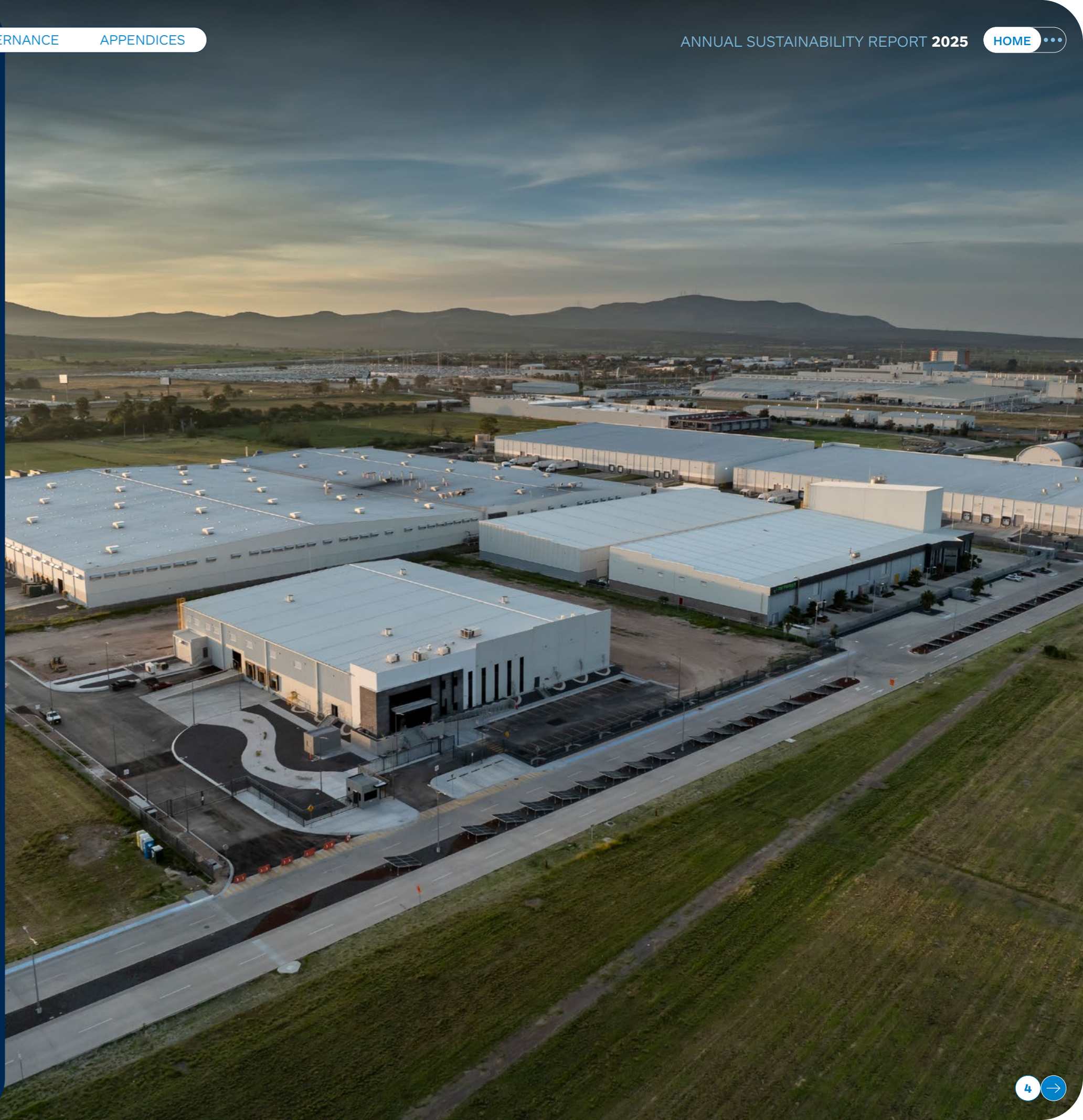
OPERATIONAL  
INDUSTRIAL PARKS

### 96.7%

PORTFOLIO OCCUPANCY  
RATE IN 2025

### 14 million

M<sup>2</sup> DEVELOPMENT SPACE





## LETTER FROM THE Chair and Chief Executive Officer

GRI 2-22

The strategic vision of FINSA is necessary to meet the needs of a highly demanding global environment, characterized in 2025 by sustainable planning in the midst of nearshoring, and in which competitiveness is no longer defined by location, but by the ability to create ecosystems with independent and resilient infrastructure, with energy capacity being a key strategy to attract investment and ensure profitable operations.

This period not only consolidated our operational response to the needs of our customers, but also established FINSA as a benchmark in a market that no longer permits growth at any cost, but demands a conscious and committed evolution with environmental, social and governance (ESG) criteria, reaffirming our commitment to sustainable development and the generation of value for our stakeholders.

Reinforcing our vision for the development of responsible and efficient industrial infrastructure, reducing environmental impact and promoting climate resilience in the sector, we launched a comprehensive program to promote energy efficiency, offering our customers the option of installing renewable

energy in industrial buildings, replacing the consumption of energy from fossil fuels and thus joining the global initiative to reduce greenhouse gas (GHG) emissions.

In addition, we continued our construction scheme of speculative industrial buildings certified under LEED Gold, Silver and Certified level standards. This not only reduces the operational carbon footprint, but also increases the equity value of the assets in the global market.

Moreover, while maintaining a responsible growth model, we are developing new industrial parks in Nuevo León, boosting the region's competitiveness and strengthening the economy to open up new job opportunities in one of the most dynamic industrial corridors in Mexico. We have shown that when human talent is aligned with a higher purpose, it helps strengthen our ecosystem.

The global environment requires us to constantly adapt, incorporate new technologies and work hand in hand with our customers and partners to create solutions to present and future challenges, which is why FINSA took a firm step towards an era

of innovation and operational excellence, adopting integrated digital solutions that will not only revolutionize our operations, but also foster a culture of collaboration and transparency, where each member will play a crucial role in this transformation, contributing to our sustainable growth and reinforcing our customer focus.

We know there will be new challenges and goals for us. We are ready to set this transition in motion with determination, closing gaps in quality services and infrastructure, so at FINSA we will continue to contribute initiatives focused on efficiency, resilience and sustainability, being in synergy with our stakeholders and integrating ESG criteria.

**THANKS TO YOUR CONTRIBUTION, WE CONTINUE TO MOVE FORWARD TOGETHER TOWARDS A MORE SUSTAINABLE FUTURE.**

**Sergio Argüelles González**  
CHAIR OF THE BOARD AND CHIEF EXECUTIVE OFFICER

## HOW TO READ this report

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

The results of the sustainability initiatives we carried out from January 1 to December 31, 2025 are contained in this fourth Annual Sustainability Report. Here we are reporting on our environmental, social and governance performance at a national level, excluding other companies or partners.

We have used the Global Reporting Initiative (GRI) standards as a reference to present the data, as well as the requirements of the Sustainability Accounting Standards Board (SASB), based on our relevant sector: Real Estate.

The Office of the Vice-President of Human Capital and Sustainable Development is responsible for managing the environmental, social and governance information contained in this Report, which has been reviewed and approved for publication by FINSA's Management Team.

This will be the third year that Valora Consultores verifies the environmental and social data included in this Report, seeking to ensure accuracy, balance, clarity, comparability, and completeness, in accordance with GRI principles.

Publishing our Annual Sustainability Report is part of our commitment to transparent information for our stakeholders of the results of our actions, aligned with national and international best practices in ESG issues.

All the data contained in this document have been reviewed, checked and cross-checked by the areas responsible for managing them, ensuring their accuracy and traceability.



## CONTACT information

GRI 2-1

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# WHAT inspires us

GRI 2-1, 2-2

We are one of the most important industrial real estate development companies in Mexico because, since our foundation, we have defined our design, construction, administration and maintenance processes focused on solving our customers' needs.

**THIS IS OUR 48TH YEAR IN OPERATION, DURING WHICH WE HAVE INNOVATED OUR INTEGRAL SOLUTIONS OFFER THAT INCLUDE SUSTAINABILITY, QUALITY AND EFFECTIVENESS CRITERIA.**

We are present in 18 states of the country, thanks to our strategic focus on continuous improvement and providing excellent service to our national and international customers.

We make sure to offer optimal access to our industrial parks, selecting locations easy to navigate, facilitating operations and logistics to deliver and receive materials on a continuous basis.

Knowing that finding a balance between work and family life contributes to people's well-being, in some of our industrial parks we have included spaces for restaurants, daycare centers, convenience stores and recreational areas, available to our employees, customers and visitors.

## INTEGRAL SOLUTIONS



### Development

- Industrial parks
- Multidivision buildings
- Customized buildings
- Sustainable development



### Administration and Maintenance

- Leasing
- Property management
- Acquisitions and sale-lease-back operations
- Operation of industrial parks



### Construction

- Design and value engineering
- Strategic supplies
- Construction management





## WHAT governs us

Our decision-making, process implementation and activities are based on bringing our values to life, which are part of our corporate philosophy, so our commitment is to offer and deliver the best proposals to solve our customers' needs, offering them quality alternatives based on market trends.

**We have a corporate culture that grows stronger every day thanks to the commitment of our employees and our labor and social practices, which are focused on excellence and fulfilling our mission and vision.**



### MISSION

Through innovative, effective and sustainable real estate solutions, we deliver long-term value to our customers and high returns to shareholders through successful operations.

Our achievements are the result of the dedication of our talented team and strong relationships with our stakeholders.



### VISION

To be recognized as a leader in industrial real estate development in Mexico.

We are FINSA and we strive to act with excellence, reinventing ourselves and adapting to industry needs from a constant innovative, ethical and sustainable approach.



### VALUES

We are committed to living our values in every action we take to meet our corporate objectives and contribute to FINSA's growth in a responsible and sustainable manner.

- Excellence
- Innovation
- Service
- Teamwork
- Integrity and Transparency

## FINSA in numbers

**+70**

LOCATIONS IN MEXICO



**3.8 MILLION**

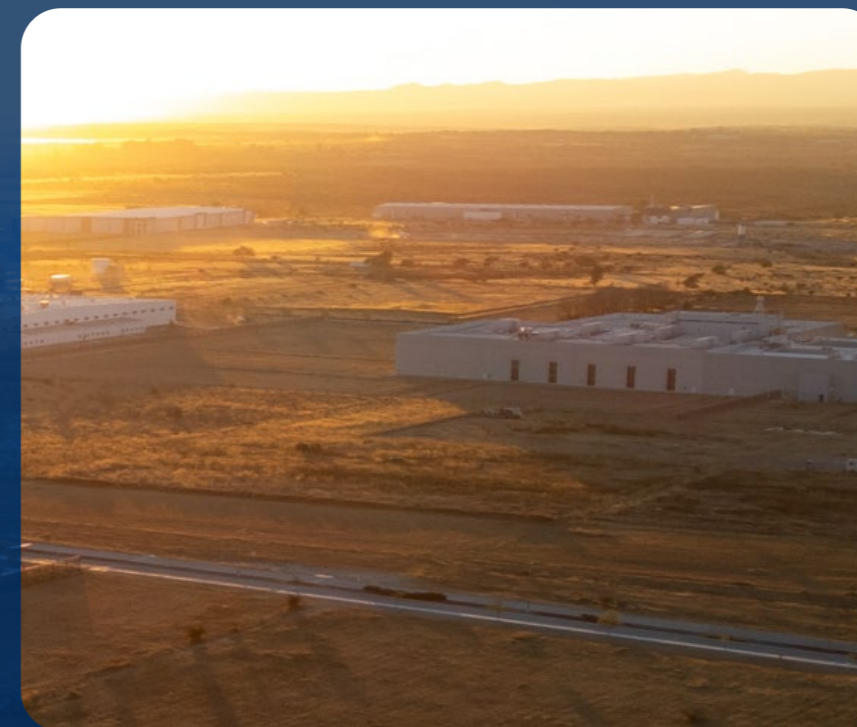
M<sup>2</sup> MANAGED AND LEASED

**300**

CUSTOMERS

**96.7%**

PORTFOLIO OCCUPANCY RATE IN 2025



**23**

INDUSTRIAL PARKS IN OPERATION



**+300,000**

JOBS CREATED



**14 MILLION**

M<sup>2</sup> DEVELOPMENT SPACE

## OUR PATH through time

In 1977, FINSA was founded in the city of Matamoros, Tamaulipas, with the purpose to serve foreign investors seeking industrial infrastructure to install maquiladoras in Mexico's border region.

In 1979 we developed FINSA Matamoros del Norte, located on a 100-hectare site. At this site our first industrial park was installed, Componentes Mecánicas de Matamoros, the first maquiladora in Mexico, a subsidiary of General Motors group, thus initiating the industrial development of Mexico.



# 1977

### 1977

Operations began in Matamoros, Tamaulipas.

### 1994

The first daycare center in the FINSA Iztapalapa industrial park began operations.

### 2008

We began construction in Nuevo León of the first LEED Gold-certified industrial building, awarded by the United States Green Building Council (USGBC).

### 2010

We received our first Environmental Quality Certificate, issued by the Federal Attorney for Environmental Protection (PROFEPA).

### 1992

The first industrial park was built in Mexico City, FINSA Iztapalapa, certified as "Green Flags."

### 2007

FINSA Guadalupe was developed, the first integrated industrial park in Mexico, where housing, commerce and industry meet.

### 2009

The FINSA Foundation was consolidated.

### 2014

We obtained the Socially Responsible Company Badge from CEMEFI.

## HIGHLIGHTS 2025

# 23

INDUSTRIAL PARKS IN  
OPERATION IN MEXICO

# 10

STATES

# 4

AUTOMOTIVE  
SUPPLIER PARKS

WE WERE INCLUDED IN  
GRUPO EXPANSIÓN'S  
RANKING OF RESPONSIBLE  
COMPANIES.

WE DEFINED THE DIGITAL  
TRANSFORMATION PROJECT:  
SUSTAINABLE STRATEGIC  
INNOVATION (SSI)

# 2025

### 2017

Operations at the FINSA  
Guadalupe industrial park  
daycare center began.

### 2022

- We joined the United Nations  
Global Compact.
- Installation of solar panels  
at the FINSA Aguascalientes  
industrial park.

### 2024

For the first time we participated in  
the EcoVadis evaluation platform.

### 2018

We received certification as an  
Authorised Economic Operator  
(AEO) at FINSA Guadalupe and  
FINSA Monterrey.

### 2023

- For the first time we were included  
in the list of The 500 Most  
Important Companies in Mexico,  
published by Expansión Magazine.
- For the first time, AMPIP awarded  
us the Social Responsibility and  
ESG Badge.
- We created the first Industrial  
Development Index.

### 2025

- We are committed to the SBTi  
initiative.
- We were included in Grupo  
Expansión's Ranking of  
Responsible Companies .

# THE MARKETS

## we serve

GRI 2-6, 3-3

SASB IF-RE-000.A, IF-RE-000.B, IF-RE-000.C, IF-RE-000.D

Our world-class service infrastructure allows us to offer our national and international customers the infrastructure options they require to operate, via the rental and sale of industrial space, park maintenance, and customizable design and construction.

Our industrial parks are home to companies in the automotive, electronics, logistics, aerospace, medical, metalworking, manufacturing and packaging industries, among many others.



	NORTHEAST	CENTER	BAJÍO REGION AND WEST	NORTHWEST	TOTAL
<b>ASSETS OWNED BY FINSA</b>					
GLA (m <sup>2</sup> )	669,261.34	216,581.83	318,720.47	175,433.74	1,379,997.38
Occupied area (m <sup>2</sup> )	646,710.65	215,376.38	318,720.47	145,689.28	1,326,496.78
<b>Occupancy rate</b>	<b>96.63%</b>	<b>99.44%</b>	<b>100.00%</b>	<b>83.05%</b>	<b>96.12%</b>
<b>ASSETS MANAGED BY FINSA</b>					
GLA (m <sup>2</sup> )	921,688.33	182,229.55	687,565.11	643,213.39	2,434,696.38
Occupied area (m <sup>2</sup> )	875,396.94	169,572.55	679,715.49	637,502.72	2,362,187.70
<b>Occupancy rate</b>	<b>94.98%</b>	<b>93.05%</b>	<b>98.86%</b>	<b>99.11%</b>	<b>97.02%</b>
<b>TOTAL</b>					
GLA (m <sup>2</sup> )	1,590,949.67	398,811.38	1,006,285.58	818,647.13	3,814,693.76
Occupied area (m <sup>2</sup> )	1,522,107.59	384,948.93	998,435.96	783,192.00	3,688,684.48
<b>Occupancy rate</b>	<b>95.67%</b>	<b>96.52%</b>	<b>99.22%</b>	<b>95.67%</b>	<b>96.70%</b>

23  
INDUSTRIAL PARKS IN OPERATION

## INDUSTRIAL PARKS

The following industries operate within our industrial parks.



LOCATION	PARK	INDUSTRIES
<b>NORTHEAST REGION</b>		
Coahuila	FINSA Coahuila	Automotive, Electronics, Logistics, Manufacturing
Nuevo León	FINSA Guadalupe	Automotive, Electronics, Logistics, Manufacturing, Metal-mechanic, Paper and cardboard
	FINSA Santa Catarina I	Automotive, Electronics, Logistics, Manufacturing, Metal-mechanic
	FINSA Santa Catarina II	Electronics, Logistics, Manufacturing, Metal-mechanic
	FINSA Monterrey	Automotive, Electronics, Logistics, Manufacturing, Metal-mechanic
Tamaulipas	FINSA Matamoros del Norte	Automotive, Electronics, Logistics, Manufacturing, Metal-mechanic
	FINSA Matamoros Oriente	Automotive, Electronics, Logistics, Manufacturing, Metal-mechanic
	FINSA Reynosa Maquilpark	Automotive, Electronics, Packaging, Logistics, Manufacturing
	FINSA Nuevo Laredo	Automotive, Electronics, Logistics, Manufacturing, Medical
	FINSA Nuevo Laredo Poniente	Automotive, Logistics, Manufacturing, Medical
<b>CENTRAL REGION</b>		
CDMX	FINSA Iztapalapa	Commercial, Logistics, Services
Puebla	FINSA Puebla	Automotive, Commercial, Logistics, Offices, Services
	FINSA Puebla II	Automotive, Logistics
<b>BAJÍO REGION AND WEST</b>		
Jalisco	FINSA El Salto	Logistics, Automotive, Electronics
	FINSA Tlaquepaque	Logistics, Electronics, Manufacturing, Automotive, Pharmaceutical
Aguascalientes	FINSA Aguascalientes	Automotive, Electronics, Logistics, Manufacturing, Metal-mechanic
Querétaro	FINSA Querétaro	Aerospace, Automotive, Logistics, Manufacturing
	FINSA Querétaro II	Automotive, Manufacturing, Metal-mechanic, Paper and cardboard
	FINSA Querétaro III	Automotive, Logistics, Manufacturing, Packaging, Pharmaceutical
<b>NORTHEAST REGION</b>		
Baja California	FINSA Tijuana	Electronics, Packaging, Logistics, Manufacturing, Medical
	FINSA Tijuana Alamar	Food, Electronics, Packaging, Logistics, Manufacturing, Medical
	FINSA Tijuana Noreste Smart Park	Packaging, Logistics
Chihuahua	FINSA Juárez Independencia I	Automotive, Electronics, Logistics, Metal-mechanic, Packaging, Electric

The following table shows our industrial activities by region, per square meter (owned or managed by FINSA)

INDUSTRIAL LINE OF BUSINESS	NORTHEAST		CENTRAL		BAJÍO REGION AND WEST		NORTHWEST		TOTAL
	m <sup>2</sup>	% of total	m <sup>2</sup>	% of total	m <sup>2</sup>	% of total	m <sup>2</sup>	% of total	
Beauty and health	113,494.62	3.08%	-	0.00%	60,181.84	1.63%	9,946.20	0.27%	183,622.66
Automotive	425,046.62	11.52%	145,062.70	3.93%	541,953.20	14.69%	236,334.67	6.41%	1,348,397.19
Warehouse and logistics	220,236.42	5.97%	212,691.04	5.77%	135,770.29	3.68%	34,832.41	0.94%	603,530.16
Construction	56,137.98	1.52%	-	0.00%	19,240.91	0.52%	-	0.00%	75,378.89
Paper and stationery	36,529.22	0.99%	-	0.00%	15,096.97	0.41%	64,666.55	1.75%	116,292.74
Refrigeration	75,823.35	2.06%	-	0.00%	-	0.00%	-	0.00%	75,823.35
Medical	10,825.25	0.29%	-	0.00%	106.96	0.00%	101,307.95	2.75%	112,240.16
Various sectors	-	0.00%	-	0.00%	14,564.78	0.39%	-	0.00%	14,564.78
Food and beverages	151,077.05	4.10%	-	0.00%	80,524.30	2.18%	22,315.80	0.60%	253,917.15
Metal-mechanic	156,012.32	4.23%	1,135.35	0.03%	20,591.70	0.56%	57,859.63	1.57%	235,599.00
Textile	-	0.00%	-	0.00%	8,913.95	0.24%	40,795.02	1.11%	49,708.97
Furniture	-	0.00%	-	0.00%	-	0.00%	5,005.89	0.14%	5,005.89
Plastics	7,803.79	0.21%	6,033.84	0.16%	-	0.00%	45,527.06	1.23%	59,364.69
Packaging	-	0.00%	-	0.00%	3,607.16	0.10%	40,250.59	1.09%	43,857.75
Services	-	0.00%	7,542.64	0.20%	1,654.58	0.04%	59,623.19	1.62%	68,820.41
Retail	21,856.00	0.59%	12,483.36	0.34%	859.63	0.02%	7,583.86	0.21%	42,782.85
Information technology	49,246.97	1.34%	-	0.00%	88.16	0.01%	-	0.00%	49,335.13
Aerospace	-	0.00%	-	0.00%	6,966.04	0.19%	13,540.90	0.37%	20,506.94
Energy	-	0.00%	-	0.00%	9,856.10	0.27%	-	0.00%	9,856.10
Electronics	194,355.42	5.27%	-	0.00%	52,116.10	1.41%	43,602.28	1.18%	290,073.80
Appliances	-	0.00%	-	0.00%	26,135.73	0.71%	-	0.00%	26,135.73
Other	3,662.58	0.10%	-	0.00%	207.56	0.01%	-	0.00%	3,870.14
<b>Total</b>	<b>1,522,107.59</b>	<b>41.26%</b>	<b>384,948.93</b>	<b>10.44%</b>	<b>998,435.96</b>	<b>27.07%</b>	<b>783,192.00</b>	<b>21.23%</b>	<b>3,688,684.48</b>

To facilitate just-in-time and just-in-sequence logistics and delivery, we pioneered the development of automotive clusters to integrate finished-product manufacturing (OEM) suppliers and automakers in a single location.

We currently have four industrial parks exclusive to the automotive industry.



### PARKS EXCLUSIVE TO THE AUTOMOTIVE INDUSTRY



#### FINSA AGUASCALIENTES

Nissan, Daimler, Infiniti



DAIMLER



#### FINSA COAHUILA

General Motors



#### FINSA PUEBLA I

Volkswagen



#### FINSA PUEBLA II

Audi







# OUR SUSTAINABLE commitment

GRI 2-22, 2-23    SDG 16

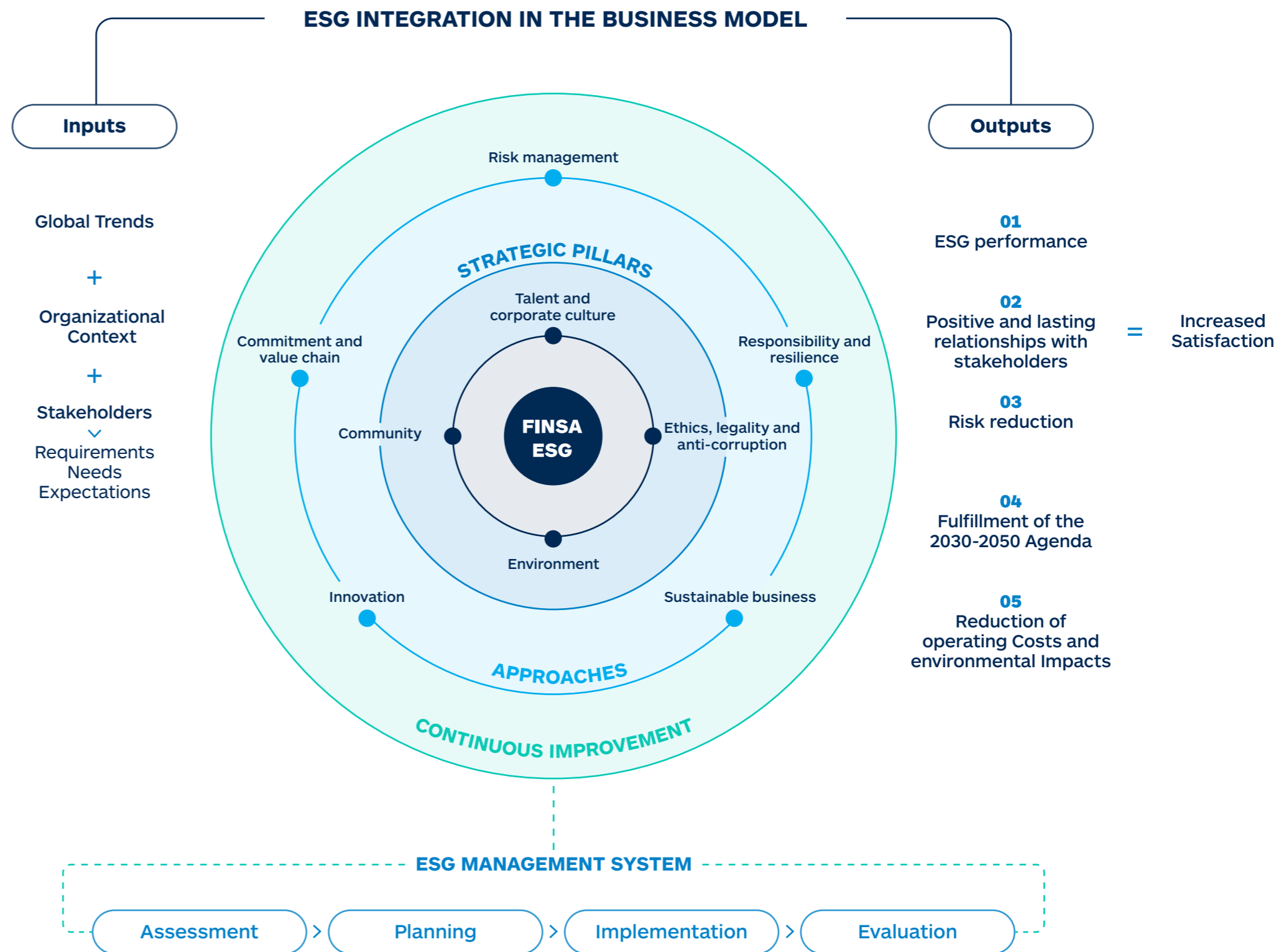
Our daily operations are aligned with our Sustainability Model and Strategy, which has four main lines of action that set the guidelines and decision-making to comply with FINSA's corporate strategy.

We review global risks every year, as well as risks that may impact our company, taking into consideration the needs and expectations of our stakeholders and changes in our industry.

The four pillars of our Sustainability Model let us define actions for the benefit of our employees, the community and the environment in an integral, ethical and responsible manner.

-  Talent and corporate culture
-  Community
-  Environment
-  Ethics, legality and anti-corruption

We have incorporated our Sustainability Model into our business strategy, emphasizing risk analysis, innovation and the relationship with the value chain as part of our Environmental, Social and Governance (ESG) management to be sustainable.



## APPROACHES TO THE STRATEGIC PILLARS OF THE ESG MANAGEMENT MODEL



### Risk Management

- Reduce impacts by managing and preventing risks (compliance, strategy, financial and operational).
- Improve risk management and performance in an efficient manner.
- Promote responsible investment.



### Innovation

- Respond to the demands of the sector with sustainable projects.
- Meet the challenges and trends of the market.
- Use new technologies for sustainable management.
- Encourage innovation, developing the capabilities of talent.



### Responsibility and Resilience

- To be socially and environmentally responsible.
- Develop resilient and sustainable operations.
- Implement ESG practices to enhance leadership.
- Build a more resilient organization.
- Consider climate scenarios to improve mitigation efforts.
- Identify GHG emissions (scopes 1, 2 and 3), to follow the path to decarbonization.



### Commitment and Value Chain

- Improve stakeholder satisfaction.
- Improve and innovate processes and services within the value chain.
- Build trust and credibility with stakeholders.



### Sustainable Business

- Optimize processes and reduce operating costs.
- Increase NOI (Net Operating Income).
- Contribute to mitigate climate change.
- Continue to improve health, safety, wellness, diversity, inclusion, equity, equality and human rights.
- Develop ESG practices as a competitive advantage.



## SUSTAINABILITY STRATEGY

As part of our sustainability strategy, we work to strengthen our environmental, social and governance management through policies and procedures, actions that create value in the communities and promote employee development.

Our Environmental, Social and Governance (ESG) Policy, updated in 2023, sets FINSA's guidelines and the expected performance of our employees to minimize the negative impacts of our operations, promoting a sustainable, socially and environmentally responsible business model.

\*ESG: Environmental, Social and Governance.

# THE TEN PRINCIPLES of the UN Global Compact

IN 2022, WE JOINED THE UNITED NATIONS GLOBAL COMPACT, THE WORLD'S LARGEST SUSTAINABILITY INITIATIVE, TO ALIGN OUR ACTIVITIES AND DECISIONS TO THE TEN PRINCIPLES, AS WELL AS TO HELP FULFILL THE 17 SUSTAINABLE DEVELOPMENT GOALS (SDGS).

ON AN ANNUAL BASIS, WE PUBLISH OUR COMMITMENT AND PROGRESS WITH SUSTAINABILITY AND THE TEN PRINCIPLES OF THE COMPACT IN OUR "COMMUNICATION ON PROGRESS (COP)" REPORT.



# PROGRESS TOWARDS the 2030 Agenda

The social and environmental practices we carry out on a daily basis are focused on contributing to the Sustainable Development Goals (SDGs), which must be met by 2030.

## OUR CONTRIBUTION TO THE SUSTAINABLE DEVELOPMENT GOALS (SDGS)

SDG	PILLAR OF THE GLOBAL	FINSA MATERIAL TOPIC	ACTIONS IMPLEMENTED OR CARRIED OUT IN 2025
<b>SDG 1</b>	End poverty	• Human Rights	Community Relations Donation and construction of emergency housing
<b>SDG 2</b>	Zero hunger	• Human Rights	Community Relations Collection of donations for natural disasters
<b>SDG 3</b>	Good health and well-being	• Human Rights • Labor Standards	Community Relations Employee Relations Stakeholder Health, Safety and Well-being Intergenerational bingo / Collection of donations for natural disasters / Soccer cup sponsor / Blood drive / Donation of bottle caps / Training / Employee benefits (Bloss Med) / Infographics / NOM-035 questionnaire / Safety programs (emergency response teams, contingency plans, drills, Matamoros Local Mutual Aid Committee (CLAM) meetings)
<b>SDG 4</b>	Quality education	• Human Rights • Labor Standards • Anti-corruption	Employee Relations Community Relations Stakeholder Health, Safety and Welfare Earth Day / Recycleathon / Women Inspiring Women / Painting Smiles / Donation of containers / Donation of computers / Sponsor of forum for the inclusion of people with disabilities / Soccer cup sponsor / FINSA Foundation / Training for employees (Ubits) and stakeholders
<b>SDG 5</b>	Gender equality	• Human Rights • Labor Standards	Employee Relations Community Relations Women inspiring women / FINSA Foundation / Policies and Code of Ethics and Conduct / Diversity in Recruitment and talent management
<b>SDG 6</b>	Clean water and sanitation	• Environment	Water management Industrial park infrastructure and services Community relations Donation of containers for water conservation initiative / Water reuse through Wastewater Treatment Plants (WWTPs)
<b>SDG 7</b>	Affordable and clean energy	• Environment	GHG emissions Power management Tenants have the option to install solar panels

SDG		PILLAR OF THE GLOBAL	FINSA MATERIAL TOPIC	ACTIONS IMPLEMENTED OR CARRIED OUT IN 2025
<b>SDG 8</b>	Decent work and economic growth	<ul style="list-style-type: none"> <li>Labor standards</li> </ul>	Employee Relations Community Relations	Employee benefits / Benefits exceeding the legal requirements / Policies and Code of Ethics and Conduct / Work environment surveys / Training and Ubits platform
<b>SDG 9</b>	Industry, innovation and infrastructure	<ul style="list-style-type: none"> <li>Environment</li> <li>Human Rights</li> </ul>	Sustainable Buildings and life cycle management Industrial park infrastructure and services Community Relations	LEED-certified buildings
<b>SDG 10</b>	Reduced inequalities	<ul style="list-style-type: none"> <li>Human Rights</li> </ul>	Community Relations	Donation of soccer team uniforms / Donation of computers and furniture / Sponsor of forum for the inclusion of people with disabilities / Intergenerational bingo / Donation and construction of emergency housing / Soccer cup sponsor / Donation of blankets and winter clothing / Toy Drive / FINSA Foundation
<b>SDG 11</b>	Sustainable cities and communities	<ul style="list-style-type: none"> <li>Human Rights</li> <li>Environment</li> </ul>	Sustainable Buildings and life cycle management Community Relations	LEED-certified buildings / Painting Smiles / Donation of containers for water conservation initiative
<b>SDG 12</b>	Responsible consumption and production	<ul style="list-style-type: none"> <li>Environment</li> </ul>	Sustainable buildings and life cycle management Supply chain management Materials (efficiency and sourcing) Waste management	LEED-certified buildings / Recycleathon / Donation of bottle caps / Recycling training
<b>SDG 13</b>	Climate action	<ul style="list-style-type: none"> <li>Environment</li> </ul>	Climate Change Sustainable Buildings and life cycle management	Earth Day / Employee and Stakeholder Training / Commitment to SBTi
<b>SDG 14</b>	Life Below Water	<ul style="list-style-type: none"> <li>Environment</li> </ul>	Biodiversity Community Relations	EcoBrigades (Eco-Response Teams)
<b>SDG 15</b>	Life on land	<ul style="list-style-type: none"> <li>Environment</li> </ul>	Biodiversity Community Relations	Earth Day / EcoBrigades
<b>SDG 16</b>	Peace, justice and strong institutions	<ul style="list-style-type: none"> <li>Human rights</li> <li>Labor standards</li> <li>Anti-corruption</li> </ul>	Ethics and Transparency Stakeholder Engagement	Policies, Code of Ethics and Conduct and Integrity Guidelines for suppliers / Whistleblower Hotline / Ethics and Legality Committee / Ethics training for employees and stakeholders
<b>SDG 17</b>	Partnerships for the goals	<ul style="list-style-type: none"> <li>Human Rights</li> <li>Environment</li> </ul>	Community Relations Stakeholder Engagement	Membership and participation in Chambers and Associations / Earth Day / EcoBrigades / Recycleathon / Painting Smiles / Donation of containers / Donation of computers / Inclusion Forum Sponsor / Donation to Mexican Red Cross / Intergenerational Bingo / Collection of donations for natural disasters / Donation and construction of emergency housing / Soccer cup sponsor / Blood drive / Donation of bottle caps / Donation of blankets and winter clothing / Toy Drive / FINSA Foundation

# MATERIALITY

GRI 3-1, 3-2, 3-3

Every two years we conduct a materiality study to determine which issues are relevant to our stakeholders. With the results obtained, we set action plans in place aligned with FINSA's strategy as a sustainable company.

In 2024, we conducted a dual analysis of finances and impact, based on the Global Reporting Initiative (GRI) and Sustainability Accounting Standards Board (SASB) standards, as well as International Sustainability Standards (IFRS S1) and the OECD Guide for Responsible Corporate Governance.

The analysis includes the identification of actual and potential risks and impacts of our operations on sustainability and the environment that could negatively affect our operations.

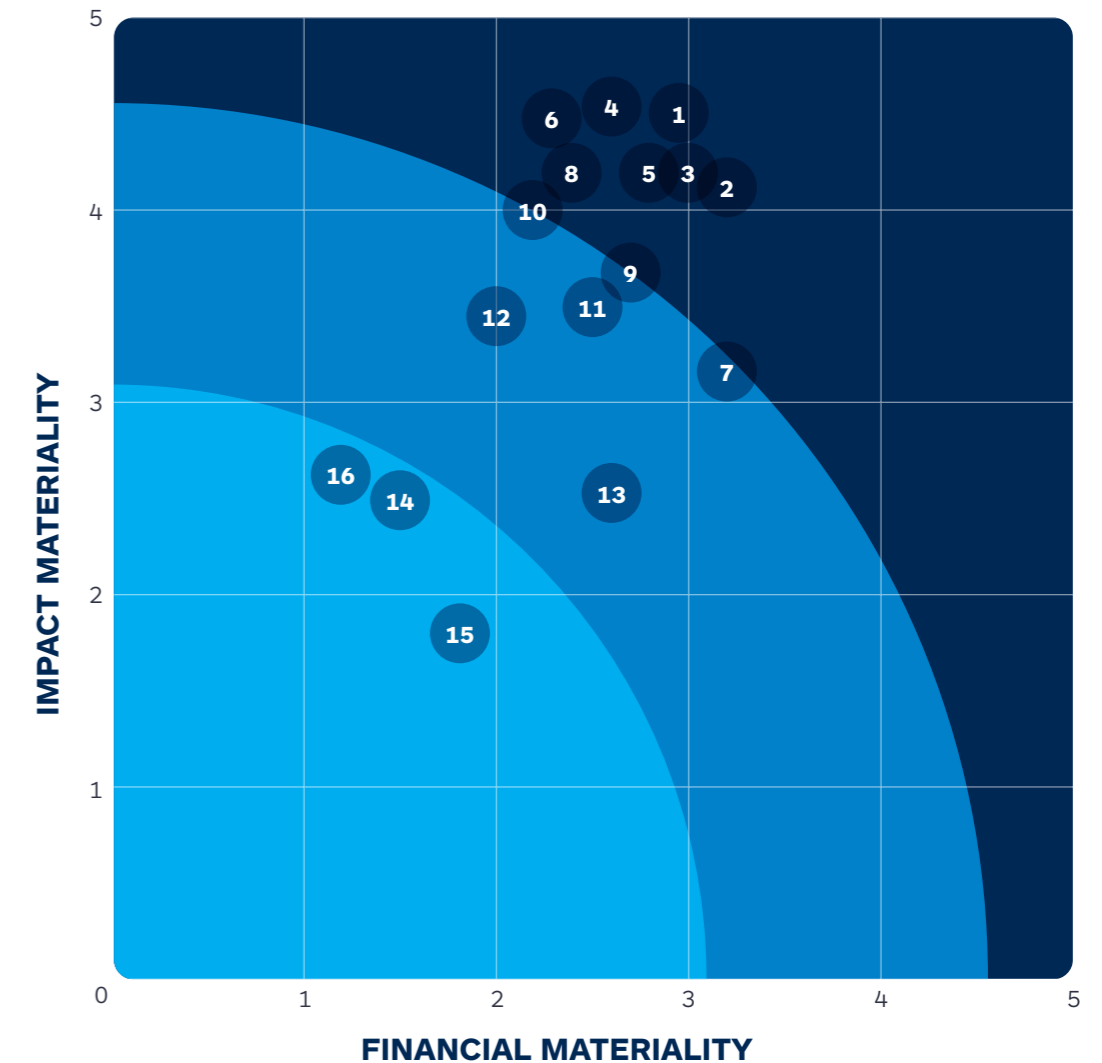
Material matters help us detect weaknesses to improve our sustainable performance, and to provide information to our stakeholders on the decisions we make to adequately manage our risks.

The materiality results help us identify relevant issues that need to be addressed, as well as opportunities to improve our environmental, social and economic performance.

This information is important to our stakeholders so they can learn about our sustainable performance, analyze results and focus their investment expectations.

## MATERIAL TOPICS

- 1 Water management
- 2 Employee Relations
- 3 Sustainable buildings and life cycle management
- 4 Stakeholder Health, Safety and Well-being
- 5 Supply chain management
- 6 Materials (efficiency and supply)
- 7 Climate Change
- 8 Biodiversity
- 9 Ethics and Transparency
- 10 Waste management
- 11 Community Relations
- 12 GHG emissions
- 13 Energy management
- 14 Stakeholder commitments
- 15 Industrial park infrastructure and services
- 16 Cybersecurity and information privacy



### High level

These are relevant issues due to their high impact and financial risk and are a priority within the corporate strategy.

### Medium level

These are issues with significant financial impact and risk and are addressed during operational and risk management.

### Low level

These are issues with limited impact and risk and should be addressed during supervision and operational management.

# OUR Stakeholders

GRI 2-23, 2-29, 3-3

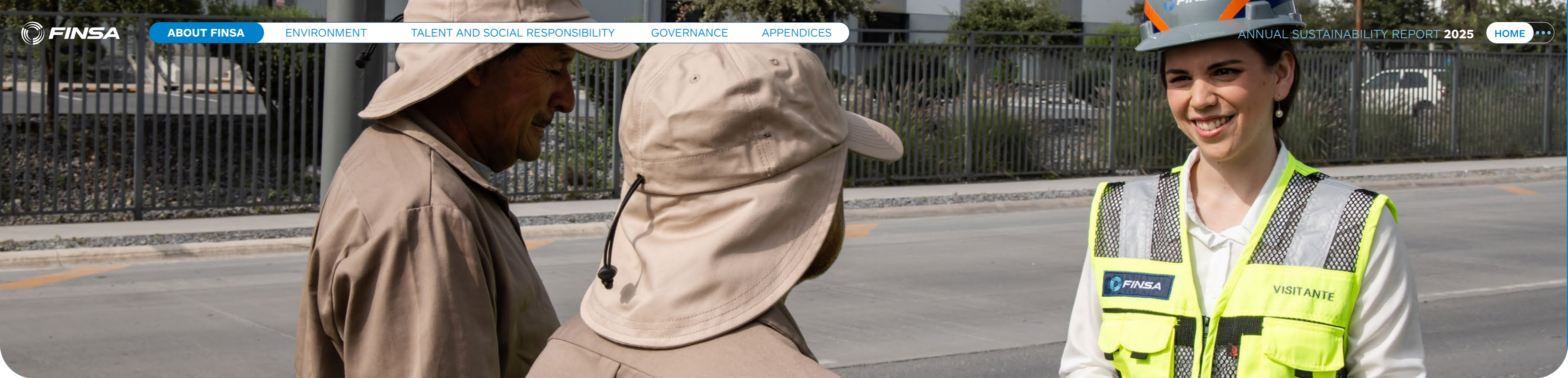
➤ LISTENING TO OUR STAKEHOLDERS HELPS US UNDERSTAND THEIR NEEDS AND EXPECTATIONS ABOUT OUR PERFORMANCE.





By analyzing the influence and dependence of our stakeholders, communication and information strategies were put in place to share the results of our operations, within a transparency framework.

We have various internal and external communication tools and channels available to our stakeholders to keep them informed about our ESG actions and performance.



STAKEHOLDER	INFORMATION TO SHARE	FREQUENCY OF COMMUNICATION	COMMUNICATION CHANNELS
<b>Employees</b>	<ul style="list-style-type: none"> <li>Organizational changes</li> <li>New business</li> <li>Significant achievements</li> <li>ESG Topics</li> <li>Press releases</li> <li>Calls for events and competitions</li> </ul>	<ul style="list-style-type: none"> <li>Weekly</li> <li>Monthly</li> <li>Annual</li> <li>Occasional</li> </ul>	<ul style="list-style-type: none"> <li>Intranet</li> <li>E-mail address</li> <li>Social networks</li> <li>Internal newsletter</li> <li>Company website</li> <li>In-person or virtual meetings</li> <li>Multimedia</li> </ul>
<b>Customers</b>	<ul style="list-style-type: none"> <li>Presentation of available spaces</li> <li>Project progress reports</li> <li>Relevant events</li> <li>Commercial information</li> <li>Technical information</li> <li>Conference invitations</li> </ul>	<ul style="list-style-type: none"> <li>Weekly</li> <li>Half-monthly</li> <li>Monthly</li> <li>Annual</li> <li>Occasional</li> </ul>	<ul style="list-style-type: none"> <li>Social networks</li> <li>E-mail address</li> <li>Phone</li> <li>Whatsapp</li> <li>Company website</li> <li>In-person or virtual meetings</li> </ul>
<b>Suppliers</b>	<ul style="list-style-type: none"> <li>New processes</li> <li>Tenders</li> <li>Technical information</li> <li>Commercial information</li> <li>Payment procedures</li> <li>Conference invitations</li> </ul>	<ul style="list-style-type: none"> <li>Occasional</li> </ul>	<ul style="list-style-type: none"> <li>Social networks</li> <li>E-mail address</li> <li>Company website</li> <li>Phone</li> <li>Supplier Platform</li> </ul>
<b>Investors</b>	<ul style="list-style-type: none"> <li>Relevant events</li> <li>Press releases</li> <li>Financial reporting</li> <li>ESG Questionnaires</li> </ul>	<ul style="list-style-type: none"> <li>Annual</li> <li>Occasional</li> </ul>	<ul style="list-style-type: none"> <li>E-mail address</li> <li>Phone</li> <li>Company website</li> <li>In-person or virtual meetings</li> </ul>
<b>Communities</b>	<ul style="list-style-type: none"> <li>Relevant information</li> <li>Invitations to events</li> </ul>	<ul style="list-style-type: none"> <li>Occasional</li> </ul>	<ul style="list-style-type: none"> <li>E-mail address</li> <li>Social networks</li> <li>Company website</li> <li>In-person meetings</li> <li>Phone</li> <li>WhatsApp</li> </ul>



STAKEHOLDER	INFORMATION TO SHARE	FREQUENCY OF COMMUNICATION	COMMUNICATION CHANNELS
 <b>Government</b>	<ul style="list-style-type: none"> <li>Regulatory compliance reports</li> <li>Press releases</li> <li>Documents for issuing permits</li> </ul>	<ul style="list-style-type: none"> <li>Occasional</li> </ul>	<ul style="list-style-type: none"> <li>In-person meetings</li> <li>Phone</li> <li>E-mail address</li> <li>Electronic platforms of government agencies</li> <li>Official notices</li> </ul>
 <b>Competitors</b>	<ul style="list-style-type: none"> <li>Industry highlights</li> <li>Press releases</li> </ul>	<ul style="list-style-type: none"> <li>Annual</li> <li>Occasional</li> </ul>	<ul style="list-style-type: none"> <li>E-mail address</li> <li>In-person or virtual meetings</li> <li>Company website</li> <li>Social networks</li> </ul>
 <b>Chambers and Associations</b>	<ul style="list-style-type: none"> <li>Corporate Presentation</li> <li>Commercial information</li> <li>Relevant events</li> <li>ESG Performance</li> </ul>	<ul style="list-style-type: none"> <li>Monthly</li> <li>Occasional</li> </ul>	<ul style="list-style-type: none"> <li>E-mail address</li> <li>In-person or virtual meetings</li> <li>Phone</li> <li>Social networks</li> </ul>
 <b>Media and communication</b>	<ul style="list-style-type: none"> <li>Relevant events</li> <li>Press releases</li> <li>Commercial information</li> <li>Statistical data</li> <li>Interviews</li> </ul>	<ul style="list-style-type: none"> <li>Annual</li> <li>Occasional</li> </ul>	<ul style="list-style-type: none"> <li>E-mail address</li> <li>Phone</li> <li>Videocall</li> <li>Social networks</li> <li>Company website</li> </ul>



## CERTIFICATIONS, Badges and Evaluations

THE PROCESSES WE CARRY OUT AND THE ACTIONS WE IMPLEMENT HAVE BEEN RECOGNIZED BY SEVERAL NATIONAL AND INTERNATIONAL ORGANIZATIONS.

Our environmental practices have been recognized by Green Business Certification Inc. (GBCI), the Federal Attorney for Environmental Protection (PROFEPA), the Mexican Association of Private Industrial Parks (AMPIP) and the International Finance Corporation (IFC).

We have also been recognized for our work and social practices, which commits us to continuously improve our performance to meet our strategic goals and provide quality service to our customers in a sustainable manner.



### ENVIRONMENTAL QUALITY

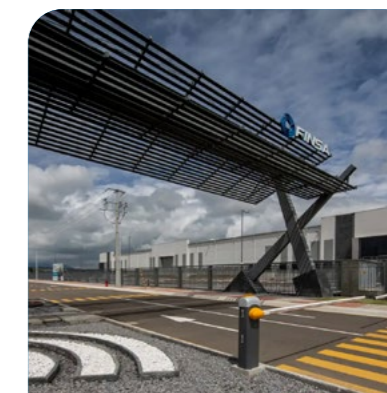
In 2025, we received the following Environmental Quality renewal certificates for industrial parks:



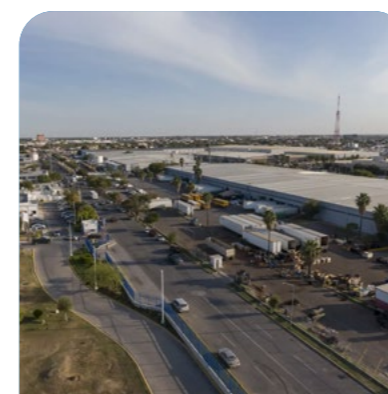
**FINSA**  
AGUASCALIENTES



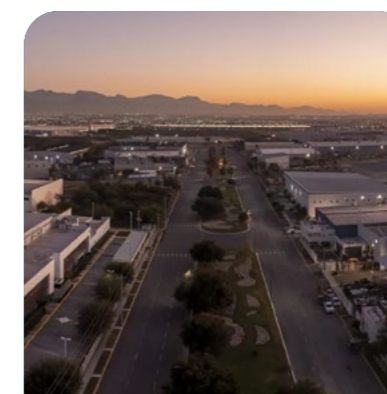
**FINSA**  
PUEBLA I



**FINSA**  
PUEBLA II



**FINSA**  
NUEVO LAREDO



**FINSA**  
MONTERREY



**FINSA**  
IZTAPALAPA

FINSA Industrial Parks with current Environmental Quality certification:

### CURRENT CERTIFICATES

#### NORTHEAST REGION

FINSA Tijuana Industrial Park

FINSA Tijuana Alamar Industrial Park

#### NORTHWEST REGION

FINSA Monterrey Industrial Park

FINSA Guadalupe Industrial Park

FINSA Santa Catarina II Industrial Park

FINSA Matamoros del Norte Industrial Park

FINSA Matamoros Oriente Industrial Park

FINSA Reynosa Maquilpark Industrial Park

FINSA Nuevo Laredo Industrial Park

#### CENTRAL REGION

FINSA Iztapalapa Industrial Park

FINSA Puebla I Industrial Park

FINSA Puebla II Industrial Park

#### BAJIO REGION AND WEST

FINSA Querétaro I Industrial Park

FINSA Aguascalientes Industrial Park



### ESR RECOGNITION

This year, the Mexican Center for Philanthropy (CEMEFI) ratified our recognition as a Socially Responsible Company for the twelfth consecutive year.



### AMPIP BADGE

On behalf of the Mexican Association of Private Industrial Parks (AMPIP) we have three badges:



AMPIP Sustainability Badge



AMPIP Social Responsibility Badge



Safe Industrial Park Badge

at six of our parks:

- FINSA Aguascalientes
- FINSA Guadalupe
- FINSA Monterrey
- FINSA Puebla I
- FINSA Querétaro II
- FINSA Santa Catarina I



**AEO**

Since 2018 we have been certified as an Authorized Economic Operator (AEO), which is administered in Mexico by the Tax Administration Service (SAT). We are the only industrial park developers that have received this certificate from the customs authorities for complying with high security standards in the foreign trade logistics chain.

Our parks with AEO certification

- FINSA Monterrey.
- FINSA Guadalupe.



**RECOGNITION OF SUSTAINABLE PRACTICES**

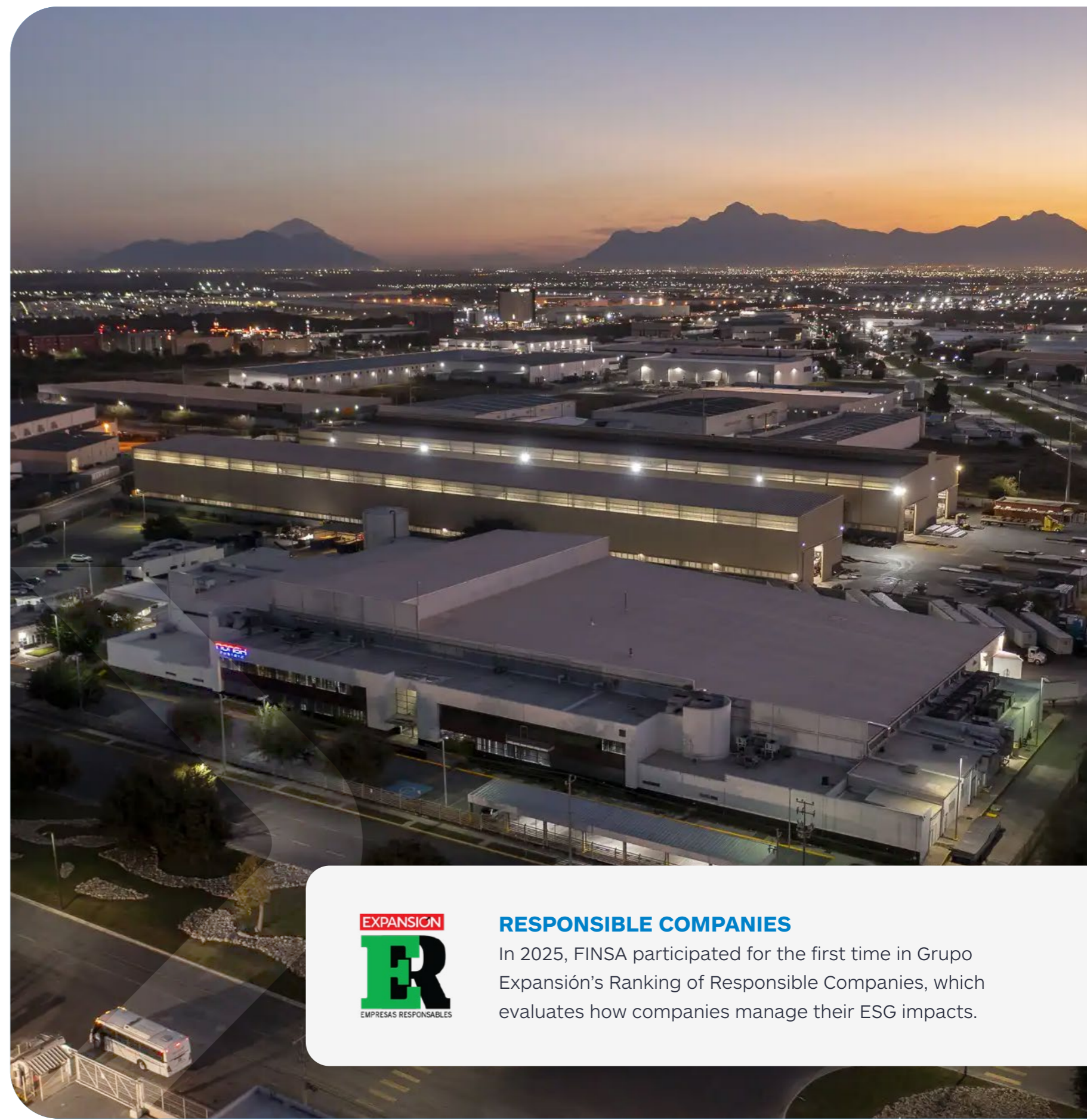
In 2025, we again received the Bronze medal, awarded by Ecovadis, after evaluating our environmental, social and governance practices.

**69/100**

OVERALL RATING

- 75/100** Environment
- 66/100** Labor practices and human rights
- 74/100** Ethics
- 56/100** Sustainable purchasing

This recognition of our ESG performance demonstrates our commitment to sustainability and compliance with national and international requirements to continue improving our societal and environmentally focused activities.



**RESPONSIBLE COMPANIES**

In 2025, FINSA participated for the first time in Grupo Expansión's Ranking of Responsible Companies, which evaluates how companies manage their ESG impacts.



**EDGE**

In 2019, we obtained Excellence in Design for Greater Efficiencies (EDGE) certification for two administrative office buildings, located in Santa Catarina and Aguascalientes.

**SANTA CATARINA**

**34%**

ENERGY SAVINGS

**32%**

WATER SAVINGS

**24** TonCO<sub>2</sub>/year

OPERATING EMISSIONS OF CO<sub>2</sub>

**12.60** TonCO<sub>2</sub>/year

OPERATING SAVINGS OF CO<sub>2</sub>

**AGUASCALIENTES**

**45%**

ENERGY SAVINGS

**35%**

WATER SAVINGS

**12.30** TonCO<sub>2</sub>/year

OPERATING EMISSIONS OF CO<sub>2</sub>

**10.13** TonCO<sub>2</sub>/year

OPERATING SAVINGS OF CO<sub>2</sub>



**LEED**

Part of the solutions we provide to our customers includes building construction and follow-up for the Leadership in Energy and Environmental Design (LEED) certification process, where projects can be classified as New Construction or Core and Shell.

New Construction is the name for the type of customized building, based on the customer's needs. It focuses on the main structure and basic infrastructure of the building, finishes and products to be used for the operation, such as sanitary furniture, lighting fixtures, process equipment used in the building and cooling equipment.

For this type of project, due to its scope, a more rigorous measurement system is used, since the warehouse will be given ready to begin operations.

While Core and Shell focus only on the main structure, such as walls, structure, foundation, aluminum works, piping and electrical preparation; and the basic infrastructure of the building.

**23.01%**

OF THE COMPANY'S OWN PORTFOLIO IS LEED CERTIFIED

**317,576.17 M<sup>2</sup>**

OF 1,379,997.38 M<sup>2</sup>, TOTAL LEED CERTIFIED AREA

## LEED CERTIFICATIONS IN 2025

In 2025, we carried out four projects that had the following results for the environment.



**PROJECT:  
IN SANTA CATARINA**

Tons of CO<sub>2</sub> equivalent saved per year: **1,296.00**

Tons of waste that doesn't end up in landfill disposal (during construction): **3.84**

Liters of water saved per year (internal consumption): **6,093,029.08**

**45,045.00** m<sup>2</sup>



**PROJECT:  
MULTI II EL SALTO**

Tons of CO<sub>2</sub> equivalent saved per year: **178.99**

Tons of waste that doesn't end up in landfill disposal (during construction): **75.00**

Liters of water saved per year (internal consumption): **1,194,721.38**

**19,498.43** m<sup>2</sup>



**TOTALS**

Tons of CO<sub>2</sub> equivalent saved per year: **1,860.89**

Tons of waste that doesn't end up in landfill disposal (during construction): **265.86**

Liters of water saved per year (internal consumption): **34,014,483.78**

**141,482.74** m<sup>2</sup>



**PROJECT:  
MULTI II QUERÉTARO III**

Tons of CO<sub>2</sub> equivalent saved per year: **202.34**

Tons of waste that doesn't end up in landfill disposal (during construction): **118.06**

Liters of water saved per year (internal consumption): **24,579,602.33**

**32,847.71** m<sup>2</sup>



**PROJECT:  
MULTI V SANTA CATARINA**

Tons of CO<sub>2</sub> equivalent saved per year: **183.56**

Tons of waste that doesn't end up in landfill disposal (during construction): **68.96**

Liters of water saved per year (internal consumption): **2,147,130.99**

**44,091.60** m<sup>2</sup>



# INDUSTRIAL Development Index

Since 2023, FINSA has prepared the Industrial Development Index every year to offer a robust tool to evaluate the evolution, preparation level and industrial potential of each Mexican state, as well as its areas for improvement.

Structured in five strategic dimensions and based on 30 variables from public institutional sources, the index analyzes the current and future context of each entity to identify investment and development opportunities.

The results obtained allow us to classify each state in one of the four development categories: high, medium-high, medium-low and low. The 2025 edition of the Industrial Development Index (IDI) analyzes the key changes transforming industrial development in Mexico, in a global environment where resilience, proximity and logistical security have become key factors in attracting investment and strengthening regional chains.

The results show that Nuevo León, Chihuahua and Coahuila still lead other states in industrial development. Baja California and the Estado de México complete the top five, driven by their infrastructure and economic dynamism.



## AREAS FOR EVALUATING THE DEVELOPMENT OF THE COUNTRY'S STATES



### Infrastructure

Availability of industrial warehouses, industrial parks and logistics.



### The social environment

Education, security, administration of justice.



### Talent development and innovation

Human capital and innovation capacity.



### The economic environment

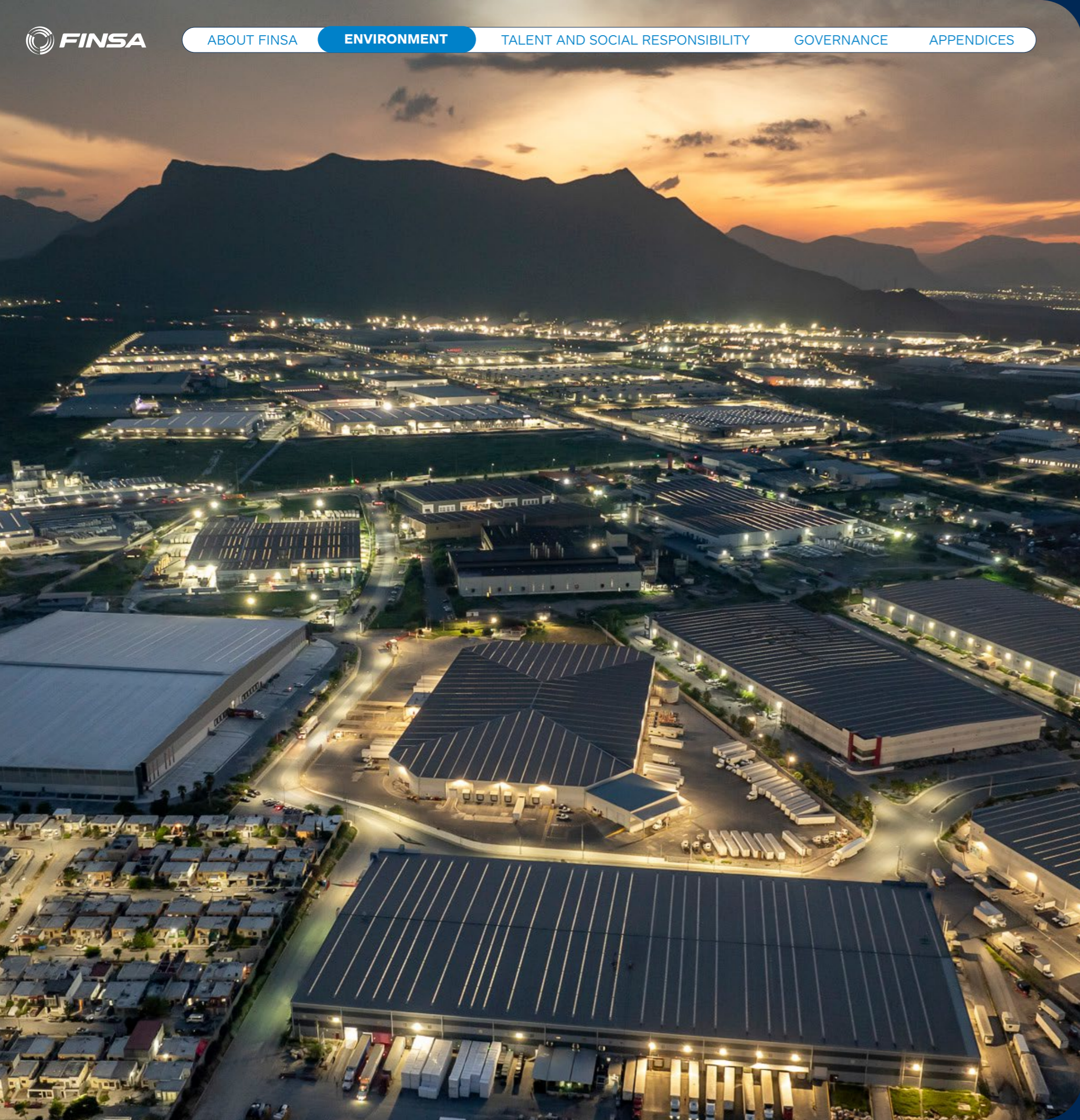
Favorable economic conditions for the industry



### The environment

Sustainability and climate change mitigation.





# 02

## ENVIRONMENT

# > MOVING FORWARD by being responsible

28,810.33

GJ TOTAL ENERGY CONSUMPTION

104,876.53

TONS OF CO<sub>2</sub>E

258,863.88

M<sup>3</sup> OF WATER CONSUMED

163,195.90

M<sup>3</sup> 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

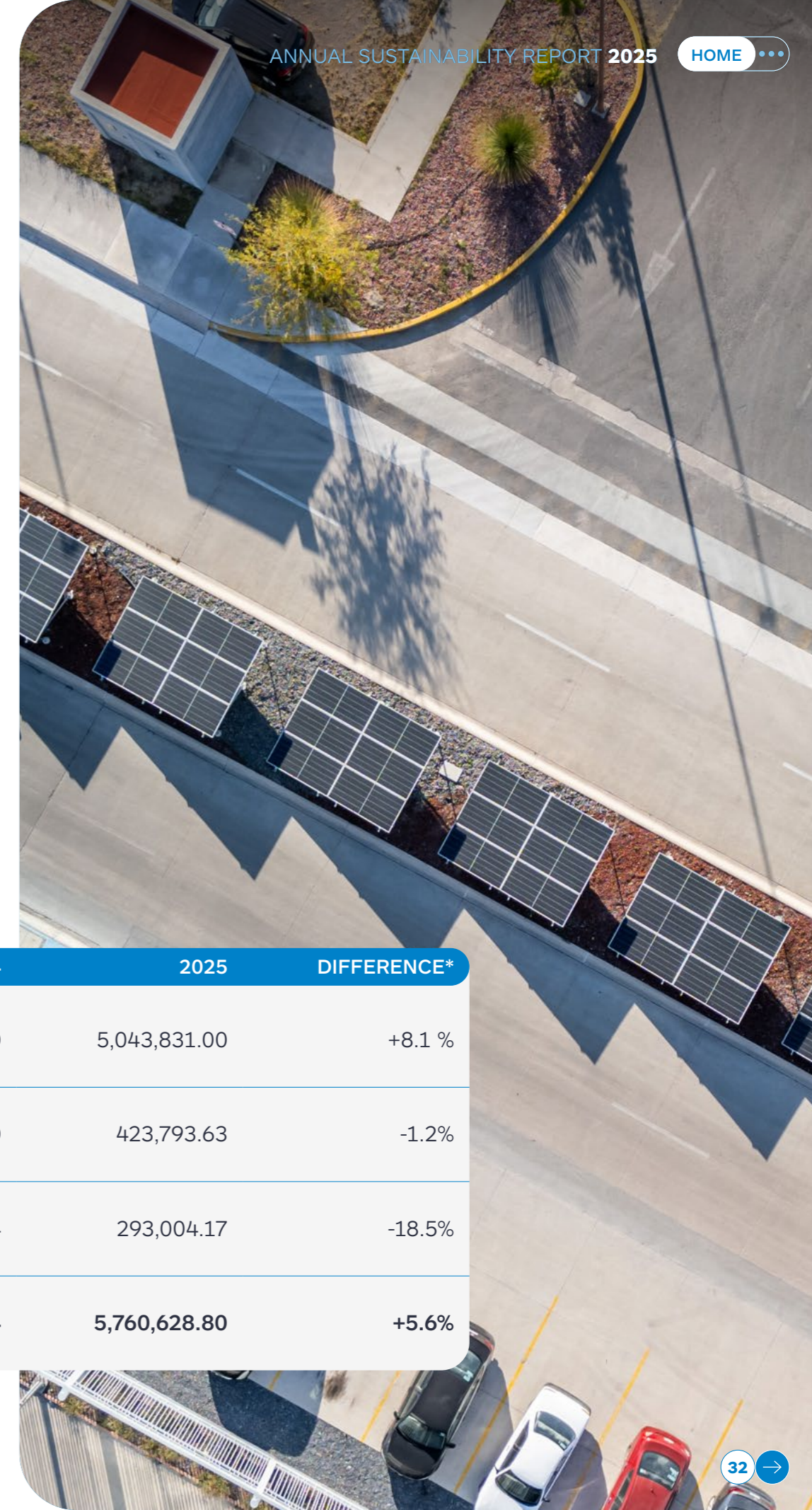
Electric power enables us to operate efficiently throughout our facilities.

**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%
<b>Total</b>	<b>4,467,734.54</b>	<b>4,677,656.07</b>	<b>5,454,180.64</b>	<b>5,760,628.80</b>	<b>+5.6%</b>

\*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
<b>Total</b>	<b>124,255,505.53</b>	<b>447,319.82</b>

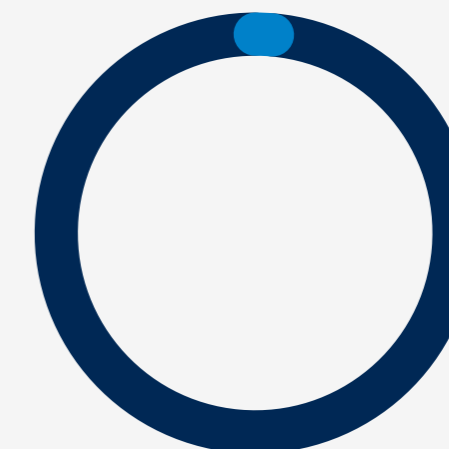
**LIKE FOR LIKE (KWH) ELECTRICITY CONSUMPTION**

18 industrial parks and corporate offices



**ENERGY INTENSITY (KWH /M<sup>2</sup>)**

COMMON AREAS  
**3.44<sup>1</sup>**



LEASED AREAS  
**192.372<sup>2</sup>**

Note:

- 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.
- To obtain the intensity of leased areas, only the areas of leased assets that provided information were included. This area is 615,966.65 m<sup>2</sup>, 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%
<b>Total</b>	<b>176,351.18</b>	<b>144,313.14</b>	<b>239,113.50</b>	<b>196,733.34</b>	<b>-17.7%</b>

### 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
<b>Total</b>	<b>1,929,342.09</b>	<b>6,945.63</b>	<b>312,898.78</b>	<b>1,126.44</b>	<b>474,009.11</b>

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%
<b>Total</b>	<b>483,819.81</b>	<b>505,463.49</b>	<b>614,508.61</b>	<b>502,819.44</b>	<b>-18.2%</b>

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/M<sup>2</sup>)

Electric power (Common areas)

3.44

Electric power (leased areas)

192.37

Gasoline (Common areas)

1.21

Diesel (Common areas)

0.24

Gas (leased areas)

547.58

## 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 <sub>2</sub> SAVED
Industrial Park common areas	698	435,344	193.29
Common areas of warehouse not owned by FINSA	102	68,751	30.53
<b>Total</b>	<b>800</b>	<b>504,095</b>	<b>223.82</b>

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<sub>2</sub> 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

Integrate a more complete emissions inventory.

Include more Scope 3 categories.

Approval of targets by Science Based Targets Initiative (SBTi).

Identify physical and transitional climate change risks.

Analyze climate scenarios.



## OPPORTUNITIES

Reactivate the planning of solar energy installation projects for the common areas of the Industrial Parks.

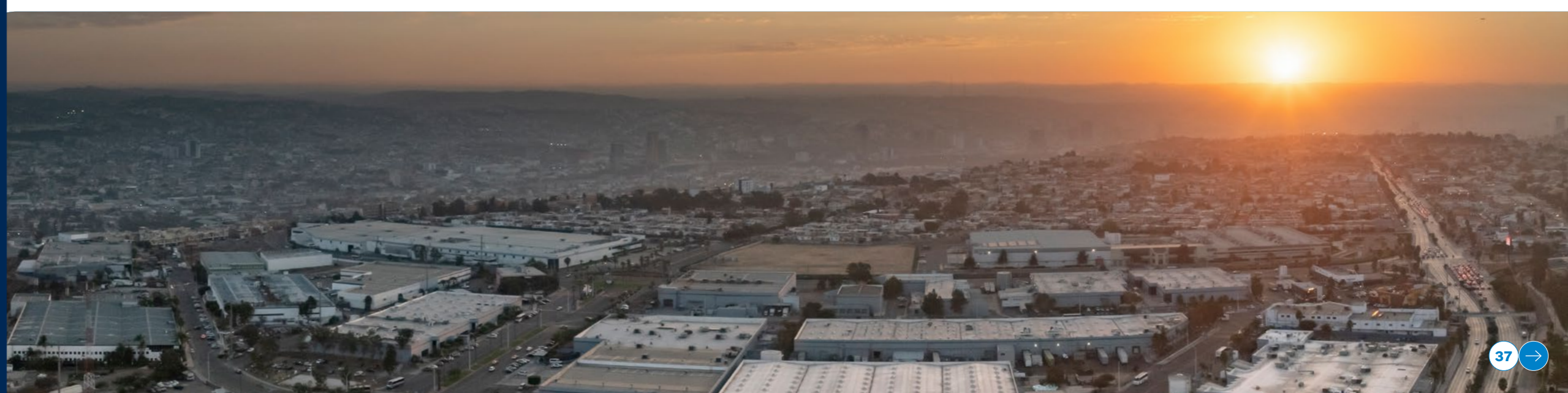
Explore options for ESG data integration systems for emission control in Scopes 1, 2 and 3.

Empower customers on ESG issues to collaborate on data sharing.



## TARGETS 2026

Request SBTi to validate greenhouse gas (GHG) emissions reduction targets based on the 2025 emissions inventory.



# 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<sub>2</sub>eq.

**548.26** tonCO<sub>2</sub>eq  
MOBILE SOURCES

**40.72** tonCO<sub>2</sub>eq  
FIXED SOURCES

**5.04** tonCO<sub>2</sub>eq  
FUGITIVE SOURCES

## ANNUAL EMISSIONS SCOPE 1 (TON CO<sub>2</sub>EQ)

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
<b>Total</b>	<b>500.33</b>	<b>461.79</b>	<b>679.08</b>	<b>594.01</b>	<b>-12.5%</b>

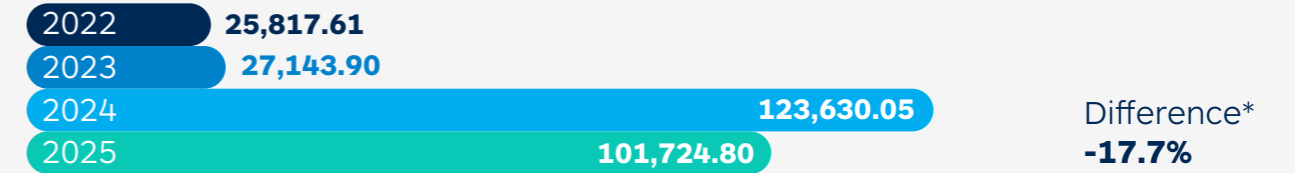
Notes:  
 1. The wastewater treatment plant and the use of portable fire extinguishers create other emissions.  
 2. Increase in CO<sub>2</sub> emissions in Corporate Offices is due to increased data availability.

\*Percentage difference 2024 vs. 2025.





### ANNUAL EMISSIONS **SCOPE 3** (TON CO<sub>2</sub>EQ)



### EMISSIONS BREAKDOWN **SCOPE 3** IN 2025 (TON CO<sub>2</sub>EQ)

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
<b>Total</b>	<b>101,724.80</b>

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.

### ANNUAL EMISSIONS **SCOPE 2** (TON CO<sub>2</sub>EQ)

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%
<b>Total</b>	<b>1,943.46</b>	<b>2,048.81</b>	<b>2,421.66</b>	<b>2,557.72</b>	<b>+5.6%</b>

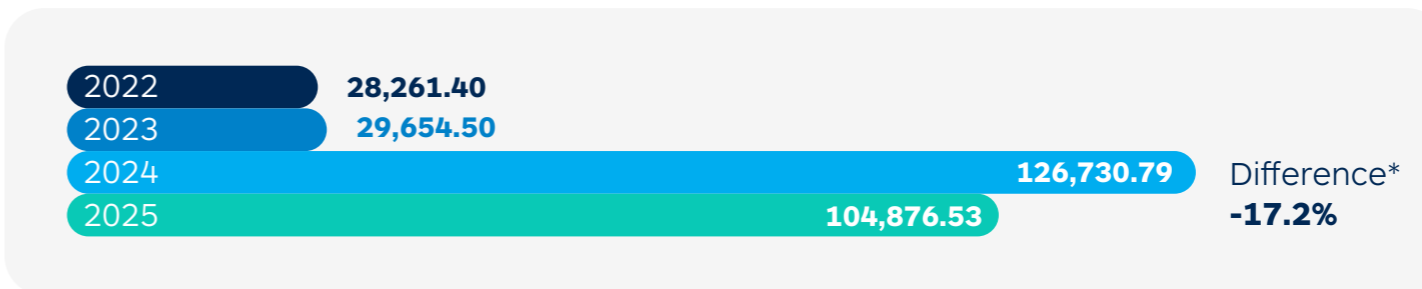
\*Diferencia porcentual 2024 vs. 2025.

TOTAL EMISSIONS PER YEAR (TON CO<sub>2</sub>EQ)

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<sub>2</sub>EQ)



**104,876.53** tonCO<sub>2</sub>eq  
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

M<sup>3</sup> 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.

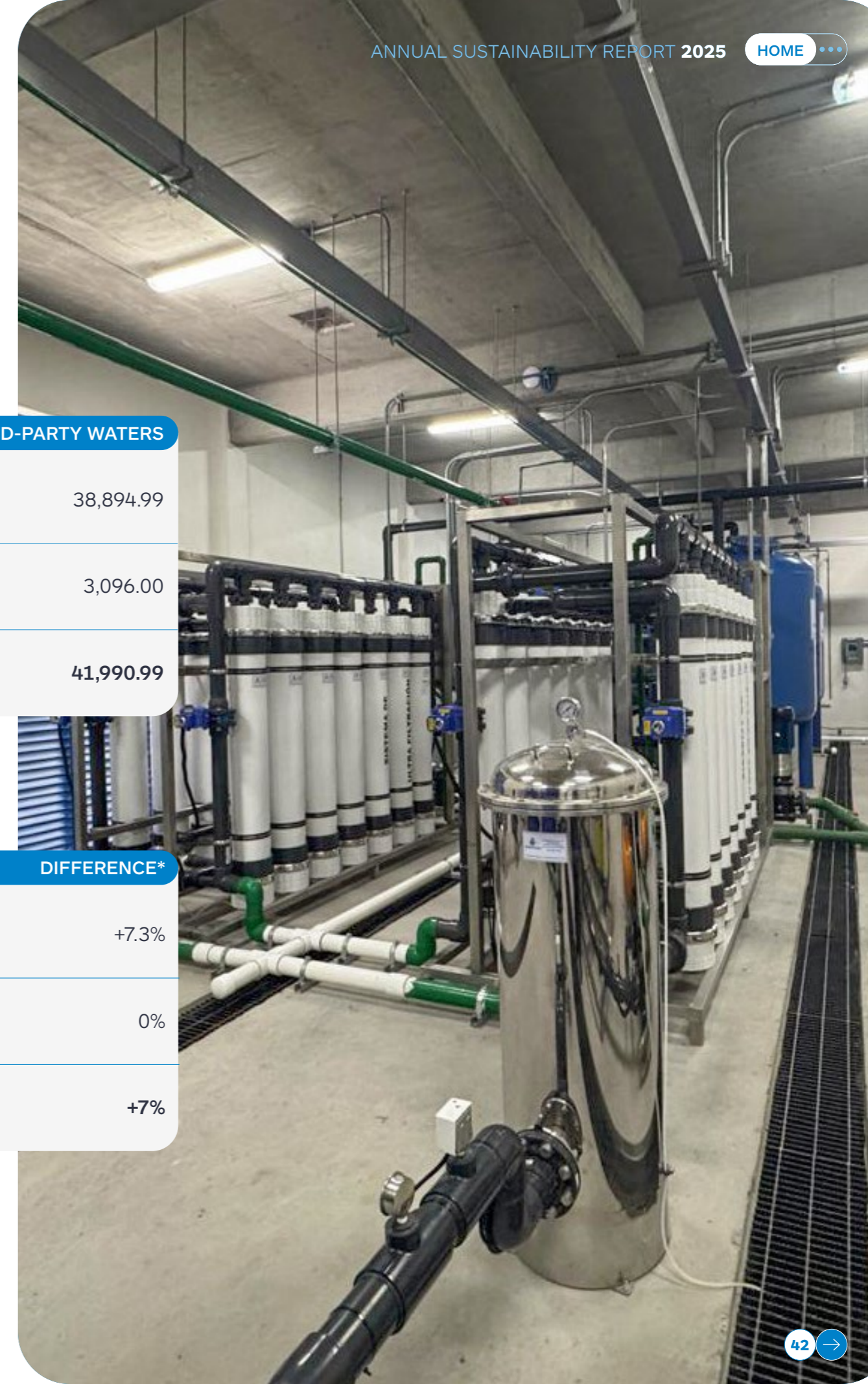
### WATER WITHDRAWAL IN COMMON AREAS IN 2025 (M<sup>3</sup>)

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
<b>Total</b>	<b>1,149.00</b>	<b>32,770.17</b>	<b>41,990.99</b>

### ANNUAL WATER WITHDRAWAL IN COMMON AREAS (M<sup>3</sup>)

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%
<b>Total</b>	<b>97,749.33</b>	<b>70,975.19</b>	<b>75,910.16</b>	<b>+7%</b>

\*Percentage difference 2024 vs. 2025.



**WATER WITHDRAWAL FROM LEASED AREAS IN 2025 (M<sup>3</sup>)**

LOCATION	GROUNDWATER	THIRD-PARTY WATERS
Industrial parks	40,631.72	125,942.00
Consumption outside of industrial parks	0.00	16,380.00
<b>Total</b>	<b>40,631.72</b>	<b>142,322.00</b>

**ANNUAL WATER WITHDRAWAL FROM LEASED AREAS (M<sup>3</sup>)**

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
<b>Total</b>	<b>1,469,593.17</b>	<b>54,155.39</b>	<b>182,953.72</b>	<b>+237.8%</b>

**TOTAL WATER WITHDRAWAL (M<sup>3</sup>)**

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
<b>Total</b>	<b>1,149.00</b>	<b>73,401.89</b>	<b>184,312.99</b>

**ANNUAL WATER WITHDRAWAL - COMMON AND LEASED AREAS (M<sup>3</sup>)**

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
<b>Total</b>	<b>1,567,342.50</b>	<b>125,130.58</b>	<b>258,863.88</b>	<b>+126.3%</b>

\*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) (M<sup>3</sup>)**

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
<b>Total</b>	<b>1,149.00</b>	<b>32,770.17</b>	<b>41,990.99</b>

**ANNUAL WATER WITHDRAWAL IN WATER-STRESSED AREAS IN COMMON AREAS (M<sup>3</sup>)**

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%
<b>Total</b>	<b>91,185.33</b>	<b>65,902.69</b>	<b>75,910.16</b>	<b>+15.2%</b>

**LIKE FOR LIKE WATER WITHDRAWAL (M<sup>3</sup>)**

**Common areas:** 20 industrial parks



**Leased areas:** 8 industrial parks



\*Percentage difference 2024 vs. 2025.

WATER WITHDRAWAL BY WATER SOURCE IN **WATER STRESS ZONES** (LEASED AREAS) (M<sup>3</sup>)

LOCATION	GROUNDWATER	THIRD-PARTY WATERS
Industrial parks	40,631.72	125,942.00
Consumption outside of industrial parks	0.00	16,380
<b>Total</b>	<b>40,631.72</b>	<b>142,322.00</b>

 ANNUAL WATER WITHDRAWAL IN WATER-STRESSED AREAS **IN LEASED AREAS** (M<sup>3</sup>)

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
<b>Total</b>	<b>953,841.17</b>	<b>51,582.50</b>	<b>182,953.72</b>	<b>+254.7%</b>

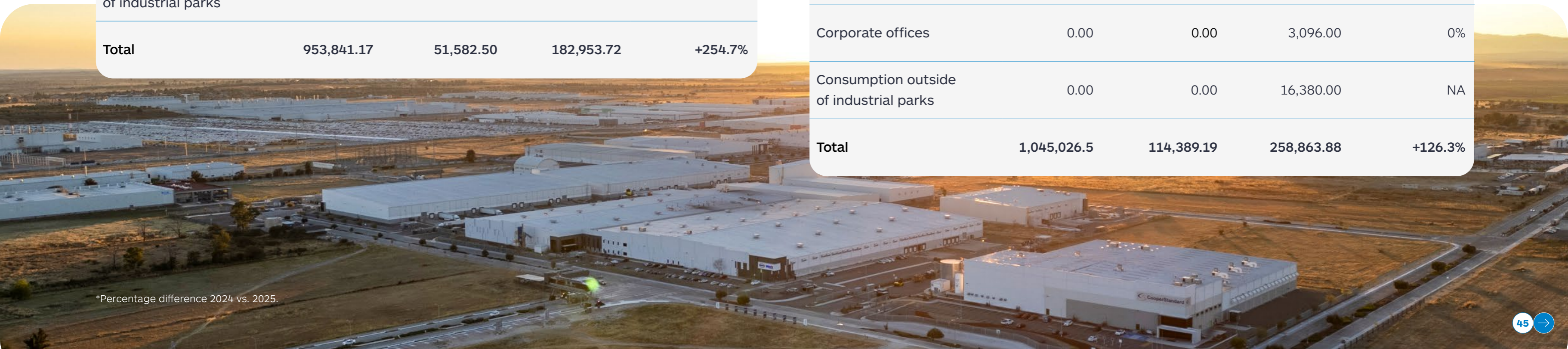
\*Percentage difference 2024 vs. 2025.

 TOTAL WITHDRAWAL BY WATER SOURCE IN **WATER STRESSED AREAS IN 2025** (M<sup>3</sup>)

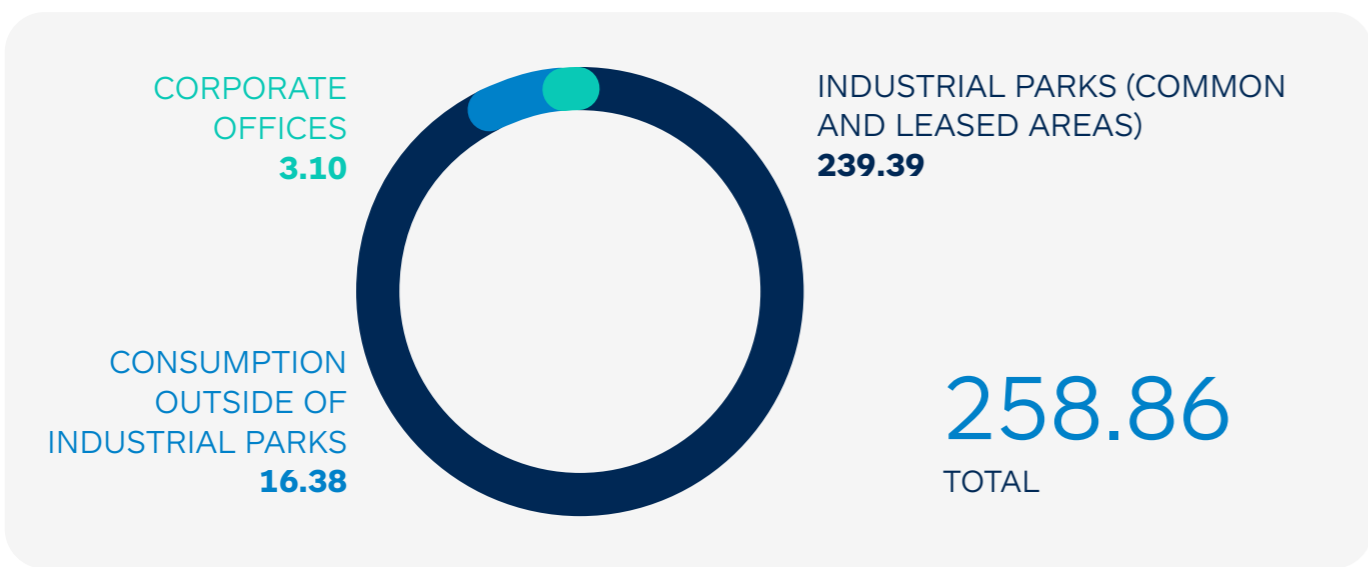
LOCATION	SURFACE WATER	GROUNDWATER	THIRD-PARTY WATERS
Industrial parks	1,149.00	73,401.89	164,836.99
Corporate offices	0.00	0.00	3,096.00
Consumption outside of industrial parks	0.00	0.00	16,380
<b>Total</b>	<b>1,149.00</b>	<b>73,401.89</b>	<b>184,312.99</b>

 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
<b>Total</b>	<b>1,045,026.5</b>	<b>114,389.19</b>	<b>258,863.88</b>	<b>+126.3%</b>



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



**LIKE FOR LIKE (M<sup>3</sup>) 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<sup>3</sup>**  
OF WATER REGISTERED IN OUR COMMON AND LEASED AREAS WAS CONSUMED.

**WATER CONSUMPTION**

GRI 303-5

**ANNUAL WATER CONSUMPTION IN COMMON AREAS (M<sup>3</sup>)**

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%
<b>Total</b>	<b>71,313.00</b>	<b>97,749.33</b>	<b>70,975.19</b>	<b>75,910.16</b>	<b>+7.0%</b>

**ANNUAL WATER CONSUMPTION IN LEASED AREAS (M<sup>3</sup>)**

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
<b>Total</b>	<b>1,177,569.96</b>	<b>1,469,593.17</b>	<b>54,155.39</b>	<b>182,953.72</b>	<b>+237.8%</b>

**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%
<b>Total</b>	<b>472,707.13</b>	<b>457,360.60</b>	<b>53,098.44</b>	<b>163,195.90</b>	<b>+207.3%</b>

**LIKE FOR LIKE WATER CONSUMPTION (M<sup>3</sup>)**

**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 3m<sup>3</sup> per person, which is multiplied by the total number of FINSA's operating staff to get the monthly total.

\*Percentage difference 2024 vs. 2025.

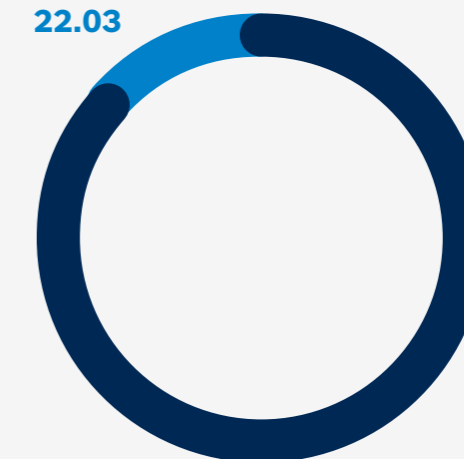


**TREATED WATER IN 2025 (ML)**

**163.20**

TOTAL

COMMON AREAS  
**22.03**



LEASED AREAS  
**141.17**

LIKE FOR LIKE TREATED WATER (M<sup>3</sup>)

**Common areas:** 11 industrial parks



**Leased areas:** 7 industrial parks



\*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<sup>3</sup>)**

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
<b>Total</b>	<b>16,927.82</b>	<b>11,576.93</b>	<b>39,975.29</b>

**ANNUAL WATER DISCHARGES IN COMMON AREAS (M<sup>3</sup>)**

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
<b>Total</b>	<b>91,768.56</b>	<b>65,000.47</b>	<b>68,480.04</b>	<b>+5.4%</b>

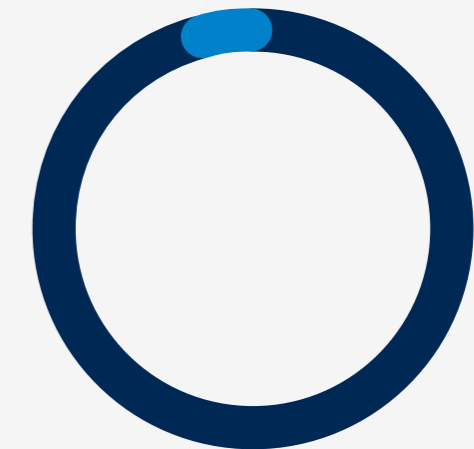
\*Percentage difference 2024 vs. 2025.

**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<sup>3</sup>)

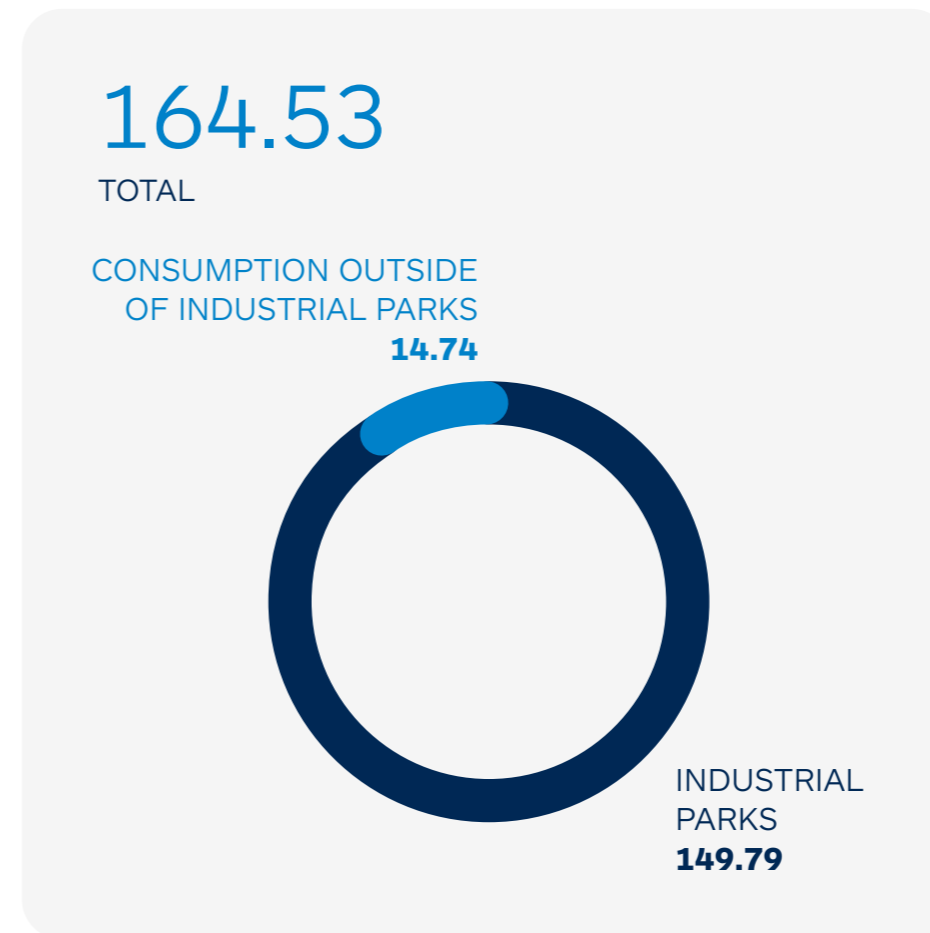
LOCATION	SURFACE WATER	GROUNDWATER	THIRD-PARTY WATERS
Industrial parks	112,311.54	30,919.60	6,559.20
Consumption outside of industrial parks	0.00	0.00	14,741.60
<b>Total</b>	<b>112,311.54</b>	<b>30,919.60</b>	<b>21,300.80</b>

ANNUAL WATER DISCHARGES IN LEASED AREAS (M<sup>3</sup>)

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
<b>Total</b>	<b>1,045,446.09</b>	<b>49,803.65</b>	<b>164,531.94</b>	<b>+230.4%</b>

\*Percentage difference 2024 vs. 2025.

DISCHARGES OF LEASED AREAS IN 2025 (ML)





## TOTAL DISCHARGES

### TOTAL WATER DISCHARGES 2025 (M<sup>3</sup>)

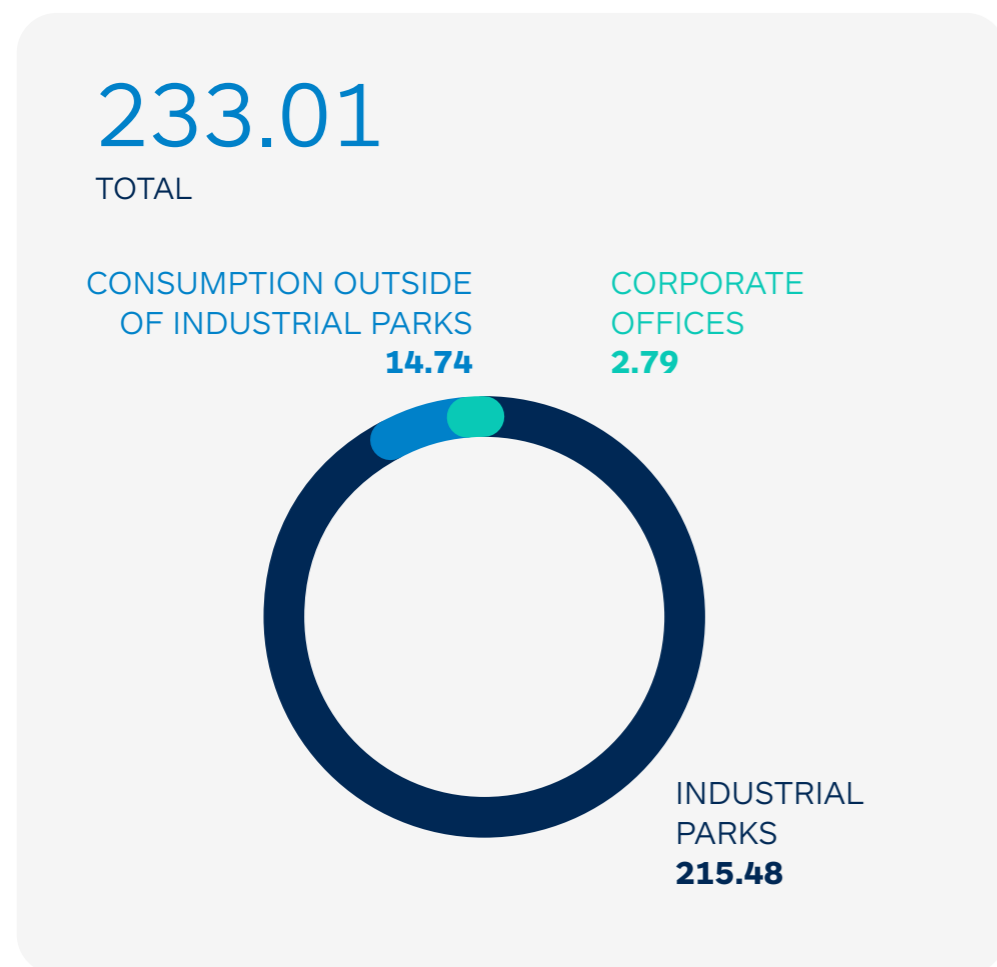
LOCATION	SURFACE WATER	GROUNDWATER	THIRD-PARTY WATERS
Industrial parks	129,239.36	42,496.53	43,748.09
Corporate offices	0.00	0.00	2,786.40
Consumption outside of industrial parks	0.00	0.00	14,741.60
<b>Total</b>	<b>129,239.36</b>	<b>42,496.53</b>	<b>61,276.09</b>

### ANNUAL WATER DISCHARGE (M<sup>3</sup>)

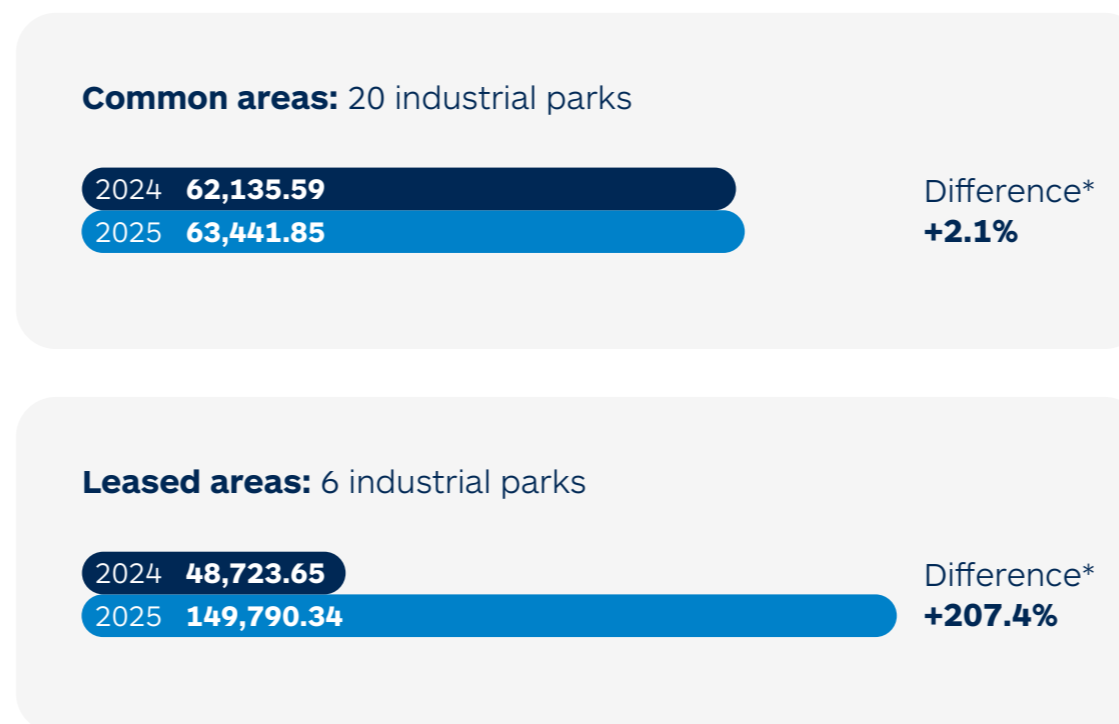
LOCATION	2023	2024	2025	DIFFERENCE*
Industrial parks	1,137,214.65	112,017.72	215,483.99	+92.4%
Corporate offices	0.00	2,786.40	2,786.40	0%
Consumption outside of industrial parks	0.00	0.00	14,741.60	NA
<b>Total</b>	<b>1,137,214.65</b>	<b>114,804.12</b>	<b>233,011.99</b>	<b>+103.0%</b>

\*Percentage difference 2024 vs. 2025.

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



**TOTAL LIKE FOR LIKE WATER DISCHARGES (M<sup>3</sup>)**



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.

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



\*Percentage difference 2024 vs. 2025.

# 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%
<b>Total</b>	<b>466.64</b>	<b>42.68</b>	<b>118.46</b>	<b>145.34</b>	<b>+22.7%</b>

### 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.

03

TALENT AND SOCIAL RESPONSIBILITY

# > MOVING FORWARD taking care of our people

Collaborating in the social and economic development of our employees and the communities where we are present has been part of our corporate culture since the company was founded.

548

EMPLOYEES

18

ENVIRONMENTAL AND SOCIAL SUPPORT PROGRAMS

51

INSTITUTIONS AND COMMUNITIES SUPPORTED



## OUR talent

GRI 2-7, 2-8

SDG **8** **10**

**459** PERMANENT EMPLOYEES

**89** TEMPORARY EMPLOYEES

**415** EMPLOYEES RECEIVED A PERFORMANCE EVALUATION

**7,536.01** TRAINING HOURS

## HUMAN CAPITAL management

### ACHIEVEMENTS, CHALLENGES AND OPPORTUNITIES

➤ THE YEAR 2025 WAS, FOR HUMAN CAPITAL, AN EVOLUTION TOWARDS A MORE STRATEGIC ROLE WITHIN FINSA, SEEKING TO GENERATE VALUE FOR ALL AND CONSOLIDATE TEAMWORK.

To this end, several actions were carried out, resulting in several achievements and challenges. Some of the activities were:

- Strengthening of the management system by extending the succession plan to a greater number of critical positions.
- Strengthening the development program with the implementation of the FINSA Talent Academy.
- Optimizing the performance evaluation process, with clarity in the definition of objectives, structured feedback and alignment with organizational priorities.
- Following up on the implementation of NOM-035-STPS-2018. Psychosocial risk factors at work.



- Strengthening the culture of integral care of people and prevention of psychosocial risks.
- Formalizing communication campaigns focused on talent and leadership.
- Promoting organizational awareness on development and co-responsibility in people management.
- Advancing in the optimization of resources and in the consolidation of metrics to demonstrate the strategic impact of Human Capital on sustainability and results of the business.

Through an analysis of opportunities, we established objectives and targets for 2026, focusing on aligning our performance to meet the company's strategic requirements.

The **main objectives and goals** were defined as follows:



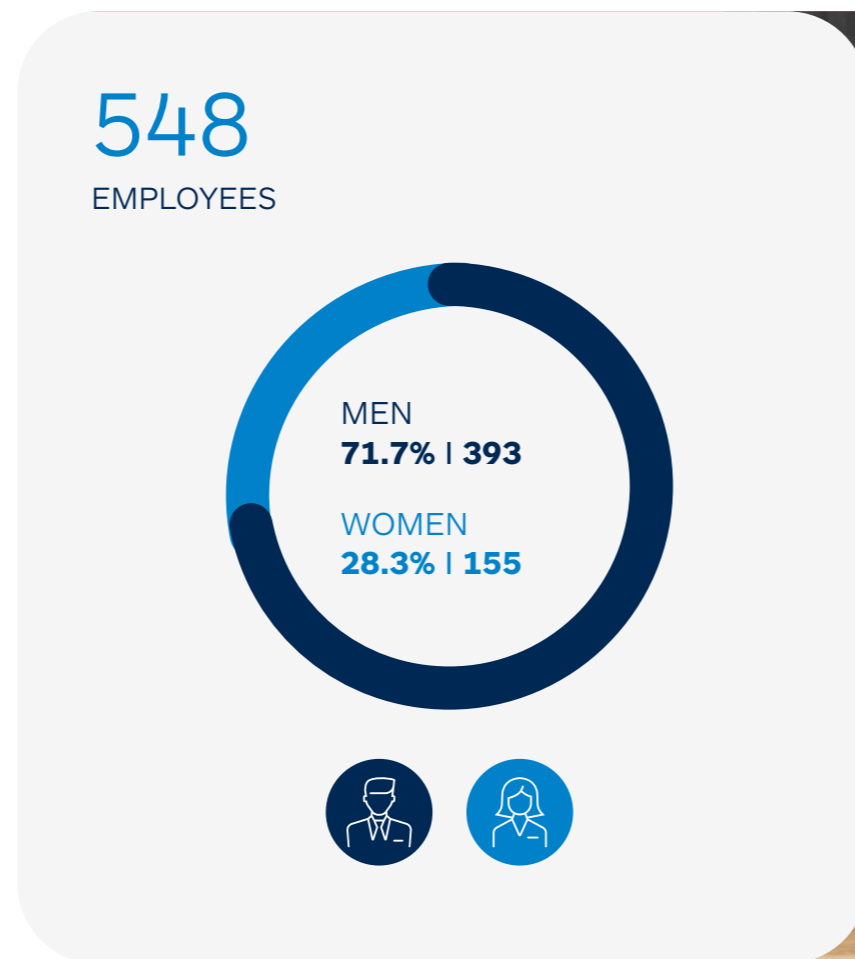
- Strengthening strategic talent management as a pillar of corporate sustainability. Expanding effective coverage of succession planning in critical positions to mitigate operational risks and ensure organizational continuity.
- Consolidating the FINSA Talent Academy as a structured platform for the development of competencies and leadership.
- Strengthening performance evaluation mechanisms with metrics to demonstrate impact on productivity, commitment and organizational culture.
- Promoting the digitalization of processes and the periodic generation of key Human Capital indicators for senior management.
- Strengthening transparency and accountability for decision-making.

## OUR team

In 2025, our workforce consisted of 548 employees, 459 permanent employees and 89 temporary ones, a 1.4% reduction over the previous year.

Our national team is made up of 71.7% men and 28.3% women who work responsibly to meet FINSA's goals and make the right decisions to operate in an integral and sustainable manner.

EMPLOYEES	PERMANENT	TEMPORARY	TOTAL
Men	333	60	393
Women	126	29	155
<b>Total</b>	<b>459</b>	<b>89</b>	<b>548</b>

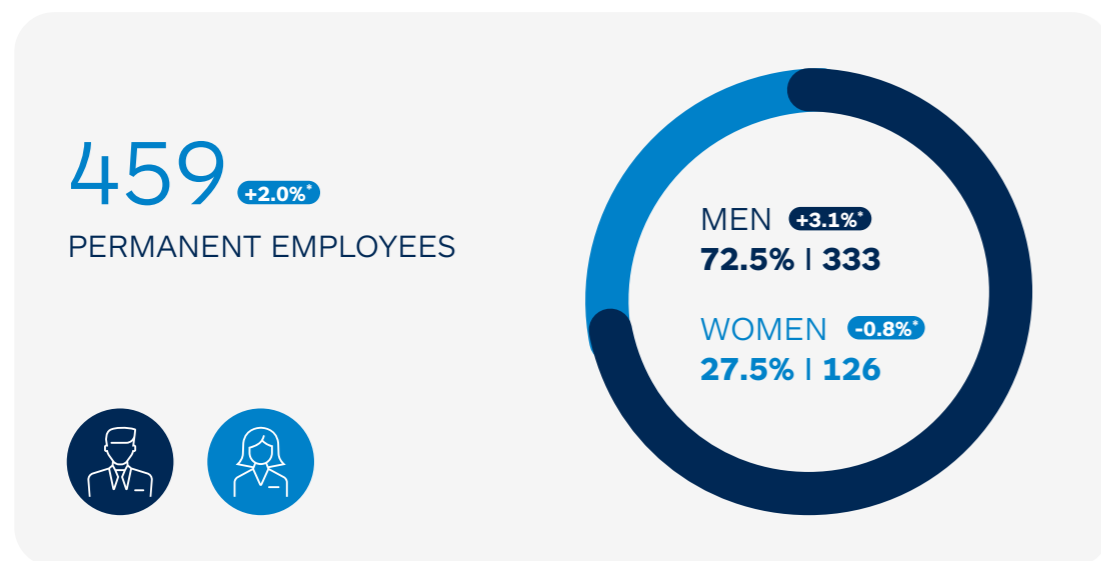


Our 459 permanent and 89 temporary employees work in different areas of our industrial parks, construction projects and administrative offices.

We are present in different states of the country, which we have divided into four regions: Northwest, Northeast, Bajío and West and Central, where we create jobs and attract the best talent to work at FINSA.

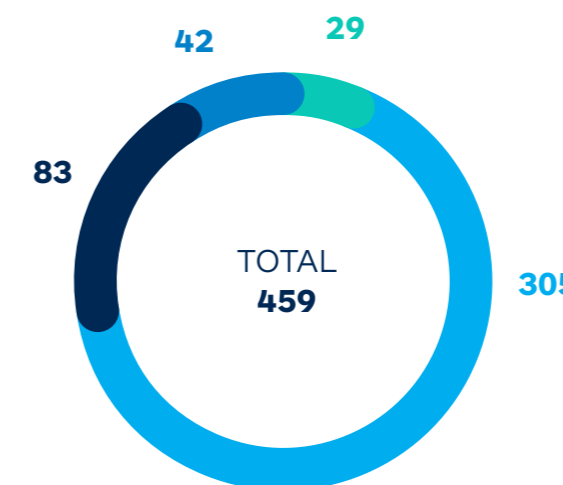
- Northwest
- Northeast
- Bajío and West
- Central

### PERMANENT EMPLOYEES

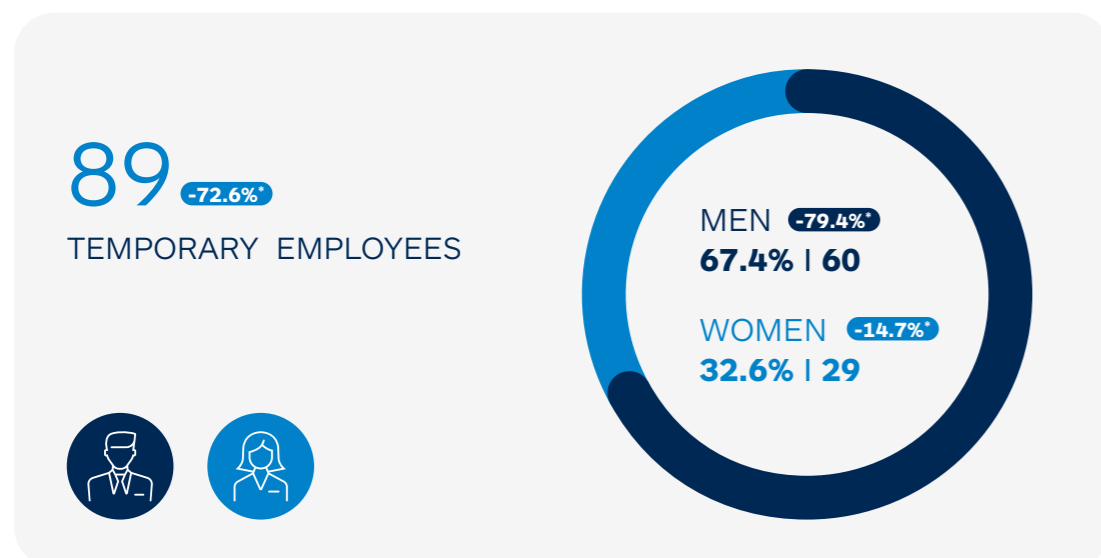


### PERMANENT EMPLOYEES BY GENDER AND REGION

REGION	MEN	WOMEN
Northwest	23	6
Northeast	214	91
Bajío and West	67	16
Central	29	13
<b>Total</b>	<b>333</b>	<b>126</b>

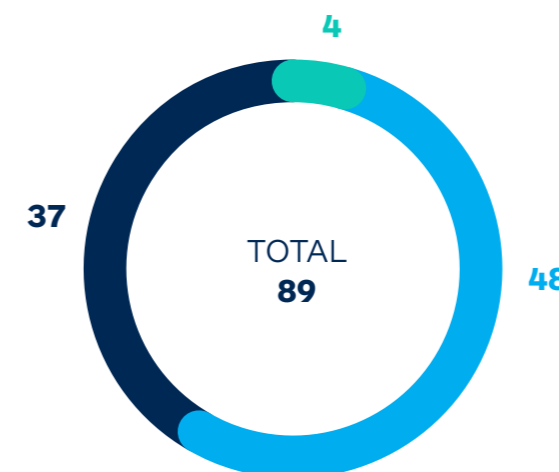


### TEMPORARY EMPLOYEES



### TEMPORARY EMPLOYEES BY GENDER AND REGION

REGION	MEN	WOMEN
Northwest	4	0
Northeast	31	14
Bajío and West	22	15
Central	3	0
<b>Total</b>	<b>60</b>	<b>29</b>



In 2025, the number of our permanent male employees increased by 3.4%, while the number of permanent female employees decreased by 0.8% compared to 2024.

\*Diference vs 2024.

# RELATIONSHIP with Employees

**WE ARE COMMITTED TO OFFERING OUR EMPLOYEES THE BEST WORKING CONDITIONS, CLEAN, SAFE AND ACCIDENT-FREE FACILITIES, AND TRAINING OPPORTUNITIES FOR THEIR PROFESSIONAL DEVELOPMENT AND GROWTH.**

Our selection, recruitment and hiring processes are based on candidates' knowledge, skills, abilities and experience to ensure equal opportunity, quality operations and better decision-making.

We continuously provide technical, administrative and skills training to all our employees to motivate them in their professional growth, as well as competitive salaries and benefits consistent with our industry.

These conditions let us maintain a respectful and collaborative work climate, rejecting discrimination, harassment and violence in all its forms, guaranteeing our employees' personal well-being. We also encourage our employees to voluntarily participate in our social responsibility activities.

We have Human Capital policies and procedures, which can be consulted internally in our digital Policy Center, and whose content we publish in internal communication campaigns and our induction courses.



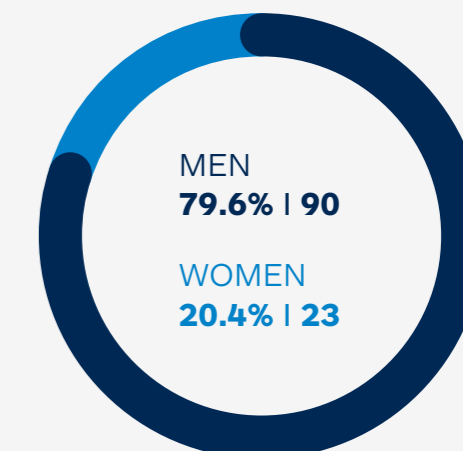
## NEW HIRES

GRI 3-3, 401-1 **SDG** 5 8 10

In 2025, we added 113 people to our workforce, 90 men and 23 women, of whom 98 were permanent hires and 15 temporary hires, an annual hiring rate of 20.5%.

### STAFF RECRUITMENT

**113**  
NEW HIRES



EMPLOYEES	PERMANENT	TEMPORARY	TOTAL
Men	82	8	90
Women	16	7	23
<b>Total</b>	<b>98</b>	<b>15</b>	<b>113</b>

### HIRING RATE\*

**21.63%** PERMANENT      **15.31%** TEMPORARY      **20.51%** TOTAL

\*Hiring rates calculated as: Employees hired / Average annual number of employees.

### NEW PERMANENT HIRES BY GENDER AND REGION

REGION	MEN				WOMEN			
	18-30 years	31 to 50 years	51 years +	Total	18-30 years	31 to 50 years	51 years +	Total
Northwest	5	4	1	10	0	0	1	1
Northeast	13	27	7	47	5	3	1	9
Bajio and West	3	10	6	19	0	3	2	5
Central	0	4	2	6	1	0	0	1
<b>Total</b>	<b>21</b>	<b>45</b>	<b>16</b>	<b>82</b>	<b>6</b>	<b>6</b>	<b>4</b>	<b>16</b>

### NEW TEMPORARY HIRES BY GENDER AND REGION

REGION	MEN				WOMEN			
	18-30 years	31 to 50 years	51 years +	Total	18-30 years	31 to 50 years	51 years +	Total
Northwest	0	0	0	0	0	0	0	0
Northeast	2	4	1	7	5	0	1	6
Bajio and West	1	0	0	1	1	0	0	1
Central	0	0	0	0	0	0	0	0
<b>Total</b>	<b>3</b>	<b>4</b>	<b>1</b>	<b>8</b>	<b>6</b>	<b>0</b>	<b>1</b>	<b>7</b>

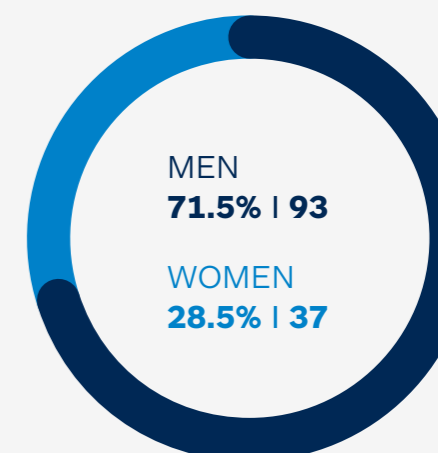


### Staff turnover

A total of 130 people left FINSA in 2025, 95 on their own and 35 because their employment was terminated for various reasons, for an annual turnover rate of 23.59%.

EMPLOYEES	PERMANENT	TEMPORARY
Men	70	23
Women	25	12
<b>Total</b>	<b>95</b>	<b>35</b>

**130**  
TOTAL



### PERMANENT STAFF TURNOVER

REGION	MEN				WOMEN			
	18-30 years	31 to 50 years	51 years +	Total	18-30 years	31 to 50 years	51 years +	Total
Northwest	3	3	1	7	0	0	1	1
Northeast	10	19	18	47	4	8	7	19
Bajio and West	3	8	4	15	0	3	0	3
Central	0	1	0	1	0	0	2	2
<b>Total</b>	<b>16</b>	<b>31</b>	<b>23</b>	<b>70</b>	<b>4</b>	<b>11</b>	<b>10</b>	<b>25</b>

### TURNOVER RATE

**20.97%**

PERMANENT

**35.71%**

TEMPORARY

**23.59%**

TOTAL

**130**

FORMER EMPLOYEES

**113**

HIRED EMPLOYEES

### TEMPORARY STAFF TURNOVER

REGION	MEN				WOMEN			
	18-30 years	31 to 50 years	51 years +	Total	18-30 years	31 to 50 years	51 years +	Total
Northwest	1	2	2	5	0	1	0	1
Northeast	3	7	1	11	4	2	1	7
Bajio and West	4	2	0	6	1	2	0	3
Central	0	1	0	1	1	0	0	1
<b>Total</b>	<b>8</b>	<b>12</b>	<b>3</b>	<b>23</b>	<b>6</b>	<b>5</b>	<b>1</b>	<b>12</b>

### STAFF TURNOVER

REASONS FOR TURNOVER	PERMANENT	TEMPORARY	TOTAL
Voluntary resignation	77	20	97
Termination of employment	18	15	33
<b>Total</b>	<b>95</b>	<b>35</b>	<b>130</b>



**Absenteeism**

In 2025 we recorded an average monthly absentee rate of 0.14%, which totaled 1.64% at the end of the year. The causes were leaves of absence, illness, disability, maternity and paternity leave, among others.

**1.64%**

ANNUAL ABSENTEE RATE

**PERMANENT EMPLOYEES ABSENT**

**157,456**

Days worked per year

**755**

Unscheduled days

**259**

Scheduled days (excused absences)

**188**

Maternity leave

**611**

Days for general illness

**75**

Paternity leave

**948**

Days due to disability

**2,836**

DAYS ABSENT PER YEAR

**TEMPORARY EMPLOYEES ABSENT**

**30,399**

Days worked per year

**39**

Unscheduled days

**18**

Scheduled days (excused absences)

**2**

Maternity leave

**4**

Days for general illness

**1**

Paternity leave

**178**

Days due to disability

**242**



DAYS ABSENT PER YEAR

**BENEFITS**

GRI 401-2 SDG 5 8

We ensure that all employees receive the benefits required by the Federal Labor Act (LFT) and have economic incentives to improve their quality of life and have access to health and education services. Our hope is to offer them benefits that are reflected in their family economy and that go beyond what is established by law.

**BENEFITS PROVIDED TO EMPLOYEES**

-  End of year bonus
-  Paid leave
-  Financial support for death
-  Maternity leave
-  Financial support for marriage
-  Paternity leave
-  Life insurance
-  Vacation bonus
-  Application for medical, psychological and pediatric care, among others.
-  Major Medical Insurance\*
-  Savings Fund
-  Grocery vouchers
-  Pension plan
-  Agreements with companies for discounts on different products and services
-  Leave of absence for death of family members

\*Applies to employees in positions of trust.

**Paternity and maternity leave**

GRI 401-3

At FINSA, all our employees are entitled to apply for maternity and paternity leave. We promote a work and family life balance, providing opportunities to spend time with family because we know that this is part of employee well-being. This year, 10 employees took maternity and paternity leave, returning to their jobs in the same position with the same salary once their leave ended.

**100%**  
RETURN TO WORK RATE,  
PERMANENT EMPLOYEES

**100%**  
RETENTION RATE AFTER  
REQUESTING MATERNITY/  
PATERNITY LEAVE

**PERCENTAGE OF RETURN TO WORK WHEN LEAVE ENDS**

EMPLOYEES	PERMANENT	RETURN TO WORK RATE	TEMPORARY	RETURN TO WORK RATE	TOTAL LEAVE
Men	7	100%	2	100%	9
Women	3	100%	2	50%	5
<b>Total</b>	<b>10</b>	<b>100%</b>	<b>4</b>	<b>75%</b>	<b>14</b>

**EMPLOYEES WHO REMAIN WITH FINSA**

EMPLOYEES	LEAVE REQUESTED BY PERMANENT EMPLOYEES IN 2024	PERMANENT EMPLOYEES WHO REMAINED AT FINSA IN 2025	RETENTION RATE AFTER REQUESTING MATERNITY/PATERNITY LEAVE
Men	5	5	100%
Women	4	4	100%
<b>Total</b>	<b>9</b>	<b>9</b>	<b>100%</b>



## SUPPORT FOR FAMILIES

Recognizing the importance of supporting families' integration and development, FINSA has created childcare facilities for children between 45 days and four years old in two of our industrial parks: Guadalupe and Iztapalapa.

In these facilities, we ensure the best health and safety conditions so that working mothers and fathers can work with the peace of mind that their children are receiving the care and education they need.

The Iztapalapa Industrial Park daycare center opened in 1994 and is currently attended by 23 employees, who cared for 56 children in 2025. The Guadalupe daycare center opened in 2017 and is attended by 48 people who cared for 212 children in 2025.

Both daycare centers are affiliated with the Mexican Social Security Institute (IMSS) and serve employees of companies located in the parks, as well as community members who are eligible for IMSS benefits.

### Guadalupe Daycare Center

During 2025, various activities were carried out at the daycare center, focusing on health and safety.

The daycare center personnel attended a Civil Protection Course held on three separate dates to review topics such as forming emergency brigades, handling and maintaining emergency equipment, first aid, evacuation procedures, and drills. A total of 130 people participated.

In addition, two ChiquitIMSS campaigns were organized, in January and October, with the participation of 78 preschool children and 14 kindergarten children.

EVENTS	DATE	CHILDREN PARTICIPATION	ADULT PARTICIPATION
Annual National Drill 2025	July 16	105	39
Macro simulation 2025	June 5	149	43
Influenza vaccination campaign		201	40
Hepatitis vaccination		0	50
RSP Vaccination		0	24

### Iztapalapa Daycare Center

In 2025, the daycare center located in the Iztapalapa Industrial Park organized various activities to raise awareness about health and physical integrity.

DATE	EVENT
March 22	Playful strategies
April 19	Civil Protection Training
April 22	Earth Day
April 30	Children's Day
June 14	FINSA Foundation course and group integration dynamics
June 26	Mexican Transparency
August 13 to 15	ChiquitIMSS
October 18	Civil Protection Training
October 30	Día de Muertos
November 15	FINSA Foundation Course, "Violence, You, Me, or is it all of us?"
December 05	Christmas event

# DIVERSITY and inclusion

Our recruitment and selection processes are carried out based on the competencies, skills, knowledge and experience of the candidates, regardless of gender, age, disability or origin.

This has allowed us to form equitable, responsible and diverse work teams, which strengthens our corporate culture, as well as the generation of value for FINSA and society.



## EMPLOYEE DIVERSITY

GRI 202-2, 405-1 **SDG** 5 8

We are an inclusive and diverse company that promotes equal opportunities and rejects discrimination in all our recruitment processes. We also strive to generate local employment in order to collaborate in the social and economic development of the communities.

### EMPLOYEES BY AGE RANGE AND JOB POSITION

Our team is composed of six vice presidents, three of whom are women; 18 directors, 15 men and three women; 59 managers, 39 men and 20 women, as well as 13 leaders, 67 coordinators and 61 analysts.

JOB POSITION	MEN			WOMEN			TOTAL
	18-30 years	31 to 50 years	51 and over	18-30 years	31 to 50 years	51 and over	
Chair and CEO	0	0	1	0	0	0	1
Vice Presidents	0	1	2	0	1	2	6
Directors	0	10	5	0	2	1	18
Managers	1	23	15	1	17	2	59
Leaders	0	10	1	0	2	0	13
Coordinators	4	32	6	4	15	6	67
Analysts	12	12	2	11	19	5	61
Aides	2	2	1	5	2	0	12
Assistants	0	0	0	0	4	2	6
Operational (Maintenance and Logistics)	30	81	80	3	9	13	216
<b>Total</b>	<b>49</b>	<b>171</b>	<b>113</b>	<b>24</b>	<b>73</b>	<b>29</b>	<b>459</b>

# HEALTH, SAFETY and Well-being

GRI 3-3, 403-2, 403-4, 403-5 **SDG 8** **16**

Our Health and Safety Manual covers all the processes we must follow to comply with the legal requirements that apply to us and to safeguard the physical integrity of our employees, supported by our Occupational and Property Safety policy and the Occupational Health and Safety Plan, applicable to the construction business unit.

We continuously hold internal communication campaigns to communicate preventive safety and occupational health measures, as well as the processes to be followed in each of their activities. To ensure they are met, we have a team of supervisors who make visits to detect any risk hazardous to our employees' health or lives.

In addition, we follow Civil Protection protocols, which validate our Contingency Plan. Safety actions are based on the standards of the Ministry of Work and Social Welfare (STPS), Ministry of the Environment and Natural Resources (SEMARNAT), the Mexican Social Security Institute (IMSS) and the Occupational Safety and Health Administration (OSHA).

## HAZARD IDENTIFICATION, RISK ASSESSMENT AND INCIDENT INVESTIGATION

GRI 403-2

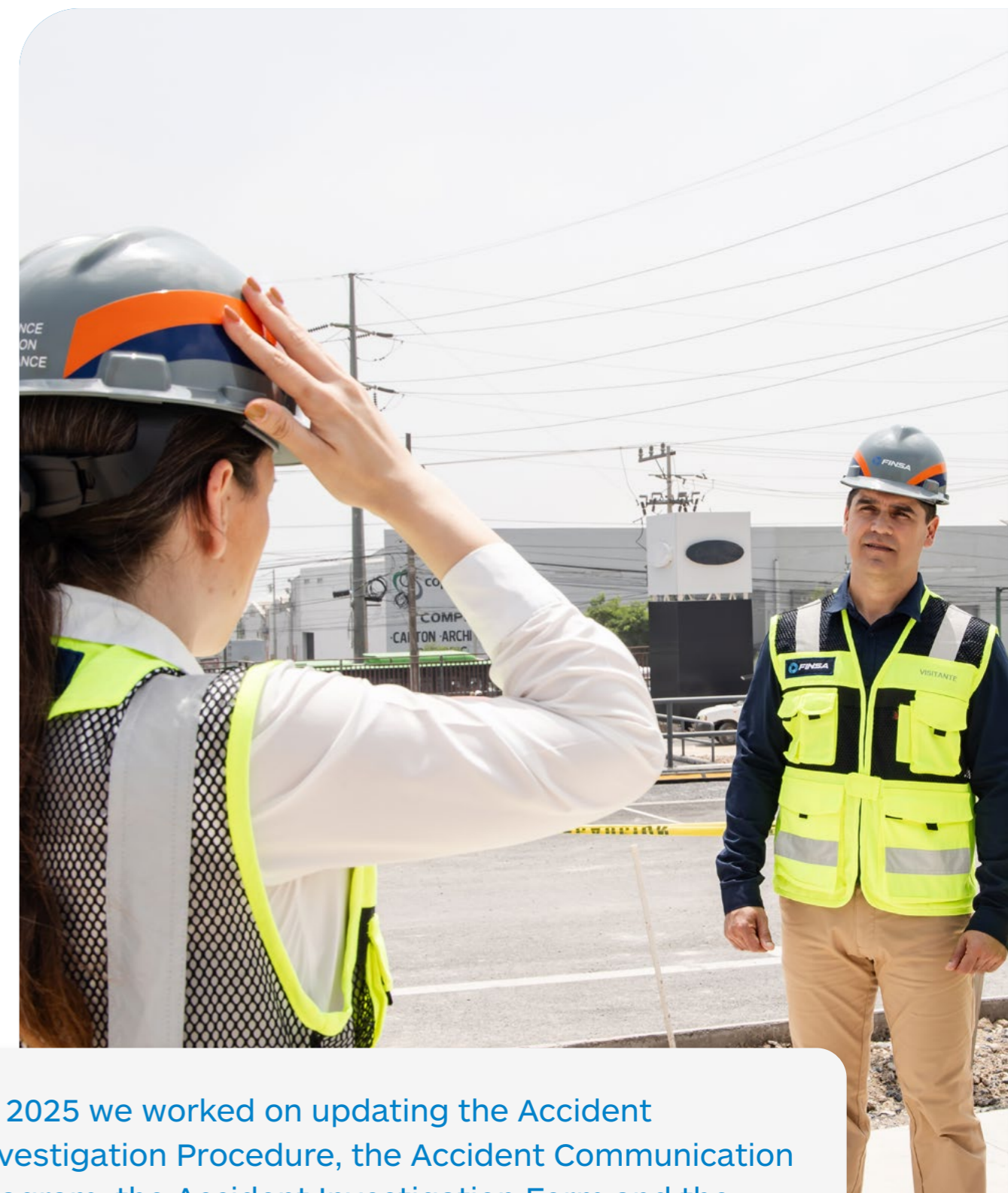
Due to the nature of our industrial park construction and maintenance operations, we have established safety protocols to detect and prevent incidents and occupational accidents that could affect business continuity.

To identify actual and potential hazards, we conduct a risk analysis and communicate all operational processes to our employees, audit work areas and apply technical and preventive knowledge tests on our supervisors.

We rely on the **Occupational Health and Safety Plan**, which establishes the following objectives:



- Identify existing risks.
- Establish the necessary preventive and protective measures during works.
- Prevent any actual or potential incidents.
- Stop work should any risk occur.
- Identify hazards and risks before, during and after works.



In 2025 we worked on updating the Accident Investigation Procedure, the Accident Communication Diagram, the Accident Investigation Form and the Emergency Plan Implementation Procedure.

## PREVENTION CULTURE

During 2025, through the Safety Area of our Construction Department, we achieved significant progress in preventive performance and organizational strengthening.



- Three projects reached the milestone of one year without accidents, reflecting the effectiveness of operational controls and preventive discipline in the field.
- We also strengthened internal training initiatives.
- In addition, we carried out emergency drills across different projects, reinforcing operational preparedness and emergency response capabilities.

## CLAM

Through our Maintenance Team, we integrated resident companies within our industrial parks into the Local Mutual Aid Committees (CLAM, by its spanish acronym). We also promoted coordination meetings among committee members, where participants received training on emergency prevention and response in order to minimize risks.



## Emergency drills

Likewise, through the personnel of our industrial parks, we organized and/or participated in emergency drills conducted by the CLAM committees or other organizations.

- On **July 11**, through CLAM Matamoros, we participated in the Matamoros–Brownsville Dinapreq 2025 Binational Drill, which took place at kilometer 4.5 on the Reynosa Highway in Tamaulipas.

The exercise focused on containing a leak of anhydrous hydrofluoric acid, a highly toxic substance, caused by damage to the body of an ISO tank container.

Other participating organizations included Civil Protection authorities, Firefighters, Profepa, the Red Cross, as well as private companies, educational institutions, and community authorities.

- On **July 18**, we also participated in the Reynosa–Hidalgo Binational Drill through CLAM Matamoros.
- Additionally, on **September 24**, employees and visitors at our Corporate Headquarters participated in an emergency drill organized by the building where our offices are located.



### OCCUPATIONAL HEALTH SERVICES

GRI 403-3, 403-4

We have emergency brigades made up of personnel from the corporate office, the Industrial Parks, as well as the construction projects, who are trained in first aid, fire prevention, and emergency response.

In induction courses, we emphasize the measures and controls that we apply to prevent risks of accidents, injuries and occupational illnesses, and also implement a Safe Area service where, in the event of any emergency, employees can receive medical attention and evaluate their transfer to a medical facility.

### PROMOTION OF WORKER HEALTH

GRI 403-5, 403-6

As an additional measure, we offer talks on health, safety, hygiene and preventive measures to our employees.

We have developed a preventive health plan for all our employees, which includes a telemedicine service available 24 hours a day for online consultations on general medicine, psychology, nutrition, mental health and addiction prevention.

We also implemented a wellness program offering medical and nutritional talks and activities to promote healthy habits.

### WORK-RELATED INJURIES

GRI 403-9, 403-10

In 2025, there were no serious life-threatening accidents or illnesses to our employees, so our mortality rate was zero, while only three occupational injuries and some minor injuries were observed.

Most common ailments



- Headache
- Wrist pain
- Sprained foot
- Contusions
- Falls from height
- Heat stroke

Some of the causes of these injuries were employee misconduct, such as failure to implement prevention controls, overconfidence and hurried work, failure to use personal protective equipment, and deviation from established safety procedures.

**1,502,840**

HOURS WORKED PER YEAR

**3** occupational injuries

**0** Mortality rate

**0.40** Rate of work-related injuries\*

\*Calculated taking into account 200,000 hours of the Occupational Safety and Health Administration standard

# PROFESSIONAL AND Work Development

## TRAINING AND EDUCATION

GRI 404-1, 404-3 **SDG** 4 5 8 10

ALL OUR PERSONNEL HAVE ACCESS TO TRAINING AND DEVELOPMENT TO IMPROVE THEIR PERFORMANCE AND ENSURE THEIR PROFESSIONAL GROWTH, AS STIPULATED IN OUR GLOBAL HUMAN CAPITAL POLICY.

For FINSA, having a trained and prepared workforce is a competitive advantage because it ensures the efficiency and quality of operations.

In 2025, our personnel participated in courses on leadership skills development, teamwork, and interpersonal communication, as well as technical and operational topics, to enhance their competencies and guarantee the proper management of the organization.

### Training hours

**7,536.01**

TOTAL TRAINING HOURS (PERMANENT AND TEMPORARY EMPLOYEES)

**13.68**

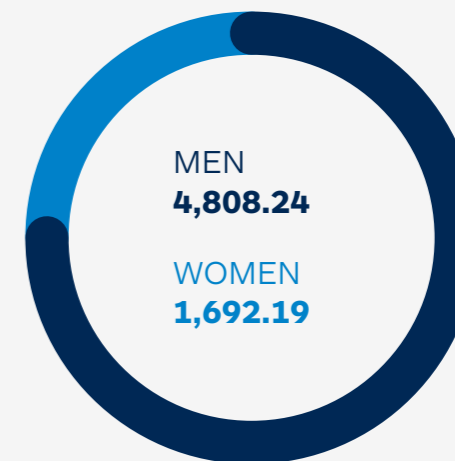
AVERAGE TRAINING HOURS PER EMPLOYEE



### TOTAL TRAINING HOURS IN 2025

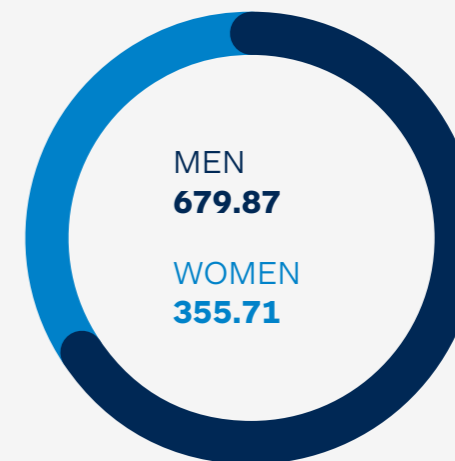
**6,500.43**

PERMANENT CONTRACT EMPLOYEES TRAINED



**1,035.58**

TEMPORARY CONTRACT EMPLOYEES TRAINED



## Skill development

GRI 404-2

The training programs our employees accessed allowed them to develop skills and competencies to meet our company's objectives, improve their job satisfaction, and optimize their performance.

In 2025, we organized several conferences on environmental, social, and governance (ESG) issues, to which we invited our employees. Some of the talks included:

- **“Separation, recycling, and responsible waste management”**
- **“Climate commitment and action plan,”** to which we also invited suppliers
- **“Building ethical companies: From the Code of Ethics to daily practice,”** to which we extended the invitation to suppliers and clients
- **“Key aspects in marketing LEED-certified industrial buildings”**
- **“LEED Certification and Sustainable Construction”**

To foster the development of our employees' soft skills, we promoted access to various courses and workshops focused on improving their leadership, productivity, communication, teamwork, emotional intelligence, change management, problem-solving, innovation, and negotiation.

Also in 2025, we facilitated various training programs on health, safety, well-being, and prevention, including 1,780.2 hours of training on Emergency Response Teams for 190 employees from our corporate offices and the FINSA industrial parks in Aguascalientes, Guadalupe, Iztapalapa, Jalisco, Matamoros, Monterrey, Nuevo Laredo, Puebla, Querétaro, Reynosa, Coahuila, Santa Catarina, and Tijuana. Some of the courses covered evacuation, search and rescue, firefighting, and first aid.

In addition, we delivered a presentation on “Accident Prevention” to 41 employees from our locations in Ciudad Juárez, Iztapalapa, Coahuila, and Tijuana.



### TRAINING HOURS PER TOPIC

TOPIC	HOURS	PERMANENT EMPLOYEES	HOURS	TEMPORARY EMPLOYEES	HOURS	TOTAL
ESG	1,648.26	415	153.55	71	1,801.81	486
Soft skills	1,952.51	373	433.15	64	2,385.66	437
Technical and Operational Skills	1,016.58	236	429.38	84	1,445.97	320
Health and Safety	1,883.08	230	19.50	8	1,902.58	238
<b>Total</b>	<b>6,500.43</b>	<b>490</b>	<b>1,035.58</b>	<b>93</b>	<b>7,536.01</b>	<b>583</b>

**TRAINING HOURS BY JOB POSITION**

JOB CATEGORY	MEN	WOMEN	TOTAL
Vicepresidents	4.00	69.00	73.00
Directors	252.56	24.48	277.04
Managers	488.63	330.13	818.76
Leaders	133.76	37.23	170.99
Coordinators	496.90	323.12	820.02
Analysts	567.30	390.70	958.00
Auxiliaries	60.76	74.28	135.04
Assistants	0	37.08	37.08
Operations (maintenance and janitorial staff)	2,804.33	406.17	3,210.50
<b>Total</b>	<b>4,808.24</b>	<b>1,692.19</b>	<b>6,500.43</b>

**AVERAGE TRAINING HOURS FOR EMPLOYEES WITH PERMANENT CONTRACTS**

**14.70**

AVERAGE TRAINING FOR MEN

**13.43**

AVERAGE TRAINING FOR WOMEN

**14.35**

AVERAGE TOTAL TRAINING HOURS

**TRAINING HOURS FOR EMPLOYEES WITH TEMPORARY CONTRACTS**

JOB CATEGORY	MEN	WOMEN	TOTAL
Coordinators and analysts	674.00	344.83	1,018.83
Interns	5.87	10.88	16.75
<b>Total</b>	<b>679.87</b>	<b>355.71</b>	<b>1,035.58</b>

**AVERAGE TRAINING HOURS FOR EMPLOYEES WITH TEMPORARY CONTRACTS**

**10.22**

AVERAGE TRAINING FOR MEN

**11.29**

AVERAGE TRAINING FOR WOMEN

**10.57**

AVERAGE TOTAL TRAINING HOURS



**Performance evaluation**

GRI 203-1, 404-3 **SDG** 5 8 10

Each year we evaluate our employees' performance, based on the level of fulfillment of their objectives, leadership, teamwork and problem solving. In 2025, 490 people, 350 men and 140 women, received feedback on their work during the year.

**PERMANENT EMPLOYEE PERFORMANCE EVALUATION**

JOB CATEGORY	MEN	WOMEN	TOTAL
Chair	0	0	0
Vice Presidents	1	2	3
Directors	14	3	17
Managers	32	21	53
Leaders	11	2	13
Coordinators	37	22	59
Analysts	22	30	52
Aides	3	5	8
Assistants	0	6	6
Operational (security, cleaning)	180	24	204
<b>Total</b>	<b>300</b>	<b>115</b>	<b>415</b>

**PERCENTAGE PERMANENT EMPLOYEE PERFORMANCE EVALUATION**

**415**

TOTAL NUMBER OF EMPLOYEES  
91.6%



**MEN**  
91.7% | 300



**WOMEN**  
91.2% | 115

**PERCENTAGE TEMPORARY EMPLOYEE PERFORMANCE EVALUATION**

**75**

TOTAL NUMBER OF EMPLOYEES  
76.5%



**MEN**  
75.2% | 50



**WOMEN**  
79.4% | 25



# OUR COMMUNITIES and Social Responsibility

GRI 413-1

SDG 1 2 3 4 5 6 9 10 11 12 13 14 15 16 17

**18** ENVIRONMENTAL AND SOCIAL SUPPORT PROGRAMS




**51** INSTITUTIONS AND COMMUNITIES SUPPORTED

**27** PARTICIPATING SUPPLIERS

**+1,700** VOLUNTEER HOURS

**295** VOLUNTEER HOURS

Our culture of social responsibility lets us contribute to the development of the community with activities we carry out nation-wide, focusing on three main topics:

-  **Care for the environment**
-  **Education**
-  **Support for social causes**

In 2025, we participated in 18 programs that supported environmental and social causes, collaborating with more than 50 institutions, communities, projects and organizations, seeking to meet the commitments of our Environmental, Social and Governance (ESG) Policy, Human Rights Policy, our Code of Ethics and Conduct and the Ten Principles of the United Nations Global Compact.

Some of the activities consisted of promoting a culture of environmental care, providing maintenance to schools, cleaning public spaces, facilitating talks, donations and community support campaigns, among others.

The planning, coordination and execution of the different programs was possible thanks to the participation of our volunteer collaborators, who donated their time and skills to different causes throughout the year.

## SCHOOLS BENEFITED

Thanks to our Earth Day, Painting Smiles and Mujeres inspirando a mujeres [Women Inspiring Women] programs and the donations we made, we supported 23 educational and childcare institutions throughout the year.

<b>2</b>	<b>6</b>	<b>13</b>	<b>1</b>	<b>1</b>
DAY CARE CENTERS	KINDERGARTENS	PRIMARY SCHOOLS	SECONDARY SCHOOL	HIGH SCHOOL



## COMMITTED SUPPLIERS

In addition, we invited 27 different suppliers to collaborate with our Earth Day, Pintar Sonrisas and TECHO programs, as well as with campaigns to support communities affected by the floSDG.

**ENVIRONMENT**

**EARTH DAY**

SDG **4** **13** **15** **17**

**14**

SCHOOLS AND 2 DAY CARE CENTERS BENEFITED

**217**

TREES PLANTED

**171**

VOLUNTEER EMPLOYEES



Every year we celebrate Earth Day by organizing various environmental activities for different schools around the country to raise awareness among school age children on the importance of caring for and protecting natural resources.

Our volunteers participated by planting trees and undertaking cleaning and repair work at the different schools. These activities were made possible thanks to FINSA and the involvement of some of our stakeholders, such as suppliers.

In 2025, we planted 217 trees and 177 plants. The tree species included: 81 fruit trees, 42 live oaks, 30 jacarandas, 20 grevilleas, 10 ash trees, 10 maple trees, 10 palo verdes, 10 broad-leaf privets and 4 pine trees. We also planted 49 African iris plants, 10 oleanders and other species such as durantas, bougainvilleas, carnations, gardenias, alternantheras, violets, elephant bush and ornamental plants.

Through this activity, we have benefited eight elementary schools, five kindergartens, two day care centers and one video-based high school, located in 16 municipalities in 10 states: Aguascalientes, Baja California, Mexico City, Chihuahua, Coahuila, Jalisco, Nuevo León, Puebla, Querétaro and Tamaulipas.

In addition to planting trees and plants, we carried out other activities such as painting children's playgrounds,

courts, civic squares, forum and platform perimeters, garden walls and window protections in some schools. We also removed a mound of earth with the support of a supplier, and a children's play area was leveled.

Other tasks we performed included pruning green areas, weeding and removing garbage, and the application of 14 bags of organic fertilizer and three wheelbarrows of decorative compost, both produced at our facilities.

Thanks to the donation of cement from a supplier, we are currently expanding a classroom. We placed garbage containers and energy-saving light bulbs, donated reflectors, a water dispenser, balls, a speaker and a television for a computer room.



REGION	SCHOOLS SUPPORTED	DAY CARE CENTERS	TOTAL TREES	TOTAL PLANTS
Bajío and West	4	-	88	-
Central	1	1	5	108
Northeast	7	1	86	59
Northwest	2	-	38	10
<b>Total</b>	<b>14</b>	<b>2</b>	<b>217</b>	<b>177</b>

**CAMPUSES BENEFITED**

REGION	SCHOOL	LOCATION
Bajío and West	“Efraín González Luna” Kindergarten	Tlaquepaque, Jalisco
	“Enrique C. Rebsamen” Elementary School	Santa Rosa Jáuregui, Querétaro
	“José Guadalupe Posada” Kindergarten	El Marqués, Querétaro
Central	“Francisco Zarco” Elementary School	Aguascalientes, Aguascalientes
	Day Care Center: Asociación de Ayuda Infantil México, A.C.	Iztapalapa, Mexico City
	“Águiles Serdán” Kindergarten	Cuautlancingo, Puebla
	“José Vasconcelos” Elementary School	Matamoros, Tamaulipas
Noreste	Telebachillerato Comunitario (Community Video-based High School) No. 001	Reynosa, Tamaulipas
	“Adalberto J. Argüelles” Elementary School	Nuevo Laredo, Tamaulipas
	Day Care Center: Promotora de Desarrollo y Bienestar Familiar A.C.	Guadalupe, Nuevo León
	“Mariano Arista” Kindergarten	Apodaca, Nuevo León
	“Centenario de la Revolución Mexicana” Elementary School	Santa Catarina, Nuevo León
	“Profra. Laura García Jaime” Elementary School	San Pedro Garza García, Nuevo León
	“Emiliano Zapata” Elementary School	Saltillo, Coahuila
Noroeste	“Dr. Carlos Canseco 1404” Kindergarten	Ciudad Juárez, Chihuahua
	“Jesús García” Elementary School	Tijuana, Baja California

**CELEBRATING EARTH DAY**

Through 209 volunteer actions, 171 of our employees volunteered 727 hours at day care centers and public schools in the communities near our operations.

REGION	MEN	WOMEN	TOTAL VOLUNTEERS	VOLUNTEER HOURS
Bajío and West	37	9	46	127.5
Central	19	1	20	35
Northeast	62	19	81	382
Northwest	19	5	24	182.5
<b>Total</b>	<b>137</b>	<b>34</b>	<b>171</b>	<b>727</b>



## ECOBRIGADES

SDG **14** **15** **17**

In July and August, 160 employees from different sites participated in **EcoBrigades, cleaning up public spaces**, removing two tons of garbage, logging a total of 576.97 volunteer hours.

160

EMPLOYEES

2 tons

OF GARBAGE REMOVED

576.97

VOLUNTEER HOURS

### Rehabilitated public spaces

5 parks

5 sites

1 beach

1 stream

1 court

1 school

Streets, medians and sidewalks

REGION	INDUSTRIAL PARK / SITE	PUBLIC SPACE	KILOGRAMS OF WASTE REMOVED
Bajío and West	Aguascalientes	Park	85
	Jalisco	2 Parks	30.35
	Querétaro I and II	Public square and school	130
Central	Querétaro III	Soccer field and civic square	140
	Puebla	Streets	378
	Coahuila	Public square	306
Northeast	Guadalupe	Medians and sidewalks	102
	Matamoros	Beach	96
	Monterrey	Central avenue and stream	58.8
	Nuevo Laredo	Site and green areas	35.5
	Reynosa Maquilpark	Site	365.8
Northwest	Santa Catarina	Park	68.74
	Ciudad Juárez	Park	17.2
	Tijuana	Medians	285.36
<b>Total</b>			<b>2,098.75 kg</b>



## COMMITTED TO THE ENVIRONMENT

REGION	MEN	WOMEN	TOTAL VOLUNTEERS	VOLUNTEER HOURS
Bajío and West	39	8	47	223.5
Central	15	7	22	105
Northeast	57	9	66	176.47
Northwest	20	5	25	72
<b>Total</b>	<b>131</b>	<b>29</b>	<b>160</b>	<b>576.97</b>

In addition, for the fourth consecutive year we participated in the “Save the Beach” community project, held on September 20 at the Tijuana beach El Vigía site, where 13 of our employees removed 111 kilograms of waste in four hours.

In August and November, two employees participated in the Santa Catarina River cleanup days, organized by the Nuevo León State Minister of Public Participation, performing 4.5 hours of volunteer work.



**RECYCLEATHON**

SDG 4 12 17

Committed to protecting the environment and seeking to raise awareness of proper waste disposal, we once again conducting the Recycleathon program aimed at employees, their families and industrial park customers.

In October, we encouraged the disposal of household recyclable items- such as plastic, paper, cardboard, glass and metal- in the containers set up by a decentralized public agency for a few days in our Guadalupe and Santa Catarina industrial parks. A mobile unit from the same organization also visited our Corporate facilities to receive recyclable items. Through the campaign, 144.7 kilograms of different types of waste were recycled.

SITE	PLASTIC	PAPER AND CARDBOARD	GLASS	FLEXIBLE	TOTAL
Corporativo	2.7	73.1	12	0.7	88.5
FINSA Santa Catarina	15.6	10.7	0	0	26.3
FINSA Guadalupe	29.9	0	0	0	29.9
<b>Total</b>	<b>48.2 kg</b>	<b>83.8 kg</b>	<b>12 kg</b>	<b>0.7 kg</b>	<b>144.7 kg</b>

In addition, from October to December, we collected 196 kilograms through the electronic Recycleathon at two participating sites. Revenues generated from the electronics sales will be donated to FINSA Foundation in 2026.

REGION	SITE	KILOGRAMS
Central	Puebla	156
Northeast	Reynosa Maquilpark	40
<b>Total</b>		<b>196 kg</b>

Our ongoing battery collection campaign continues at the corporate headquarters, through which we collected 14 kilograms of batteries, which were delivered on November 28 to a university collection drive.

In addition, on July 9 and 10, promoting a culture of reuse, we donated 35 second-use folders to the “Óscar Flores Sánchez” Elementary School, the “Rarámuri” Elementary School and the Regional Cancer Treatment Institute in Ciudad Juárez.





## EDUCATION

### WOMEN INSPIRING WOMEN

SDG 4 5

91

STUDENTS BENEFITED

14

FINSA VOLUNTEERS

We organized the second “Women Inspiring Women” talks program, focused on motivating girls and young women to continue their studies.

From March 7 to 22, the month in which Women’s Day is celebrated, we gave four talks at three shelters and a public middle school in Monterrey, Guadalupe and Ciudad Juárez.

During the event, 14 of our female employees gave 17 talks in which they shared their professional experiences, discussed the importance of education for one’s career, and offered advice to all attendees.

The talks were attended by 91 students from different grades, such as elementary school, middle school, high school and university.



CITY	INSTITUTION	TALKS	ATTENDEES	GRADE
Monterrey	Orientación Social Femenina de Monterrey, A.C.	4	20	Middle School
	Escuela Secundaria #56, “Marcos Castillo Hernández”	4	40	Middle School
	Nuestros Pequeños Hermanos México	5	22	University
Ciudad Juárez	Hogar de Amor y Superación, A.C.	4	9	Elementary school, middle school and high school
<b>Total</b>			<b>91</b>	

### PINTAR SONRISAS [PAINTING SMILES]

SDG 4 6 11 17

3

SCHOOLS BENEFITED

42

VOLUNTEER EMPLOYEES

17

PARTICIPATING SUPPLIERS

With a strong social commitment to education, our **Painting Smiles program** aims to support community schools in need of maintenance, ensuring students have a dignified and improved learning environment. Maintenance and/or renovation activities are made possible thanks to our volunteers and partnerships with local suppliers.

In 2025 we worked on three elementary schools located in Santa Catarina, Nuevo León; Aguascalientes, Aguascalientes; and Tijuana, Baja California.

### PINTAR SONRISAS [PAINTING SMILES]: SANTA CATARINA

In 2025, the “**Gregorio de Gante**” Elementary School, located in Santa Catarina, Nuevo León, benefited from the program, in which nine of our employees, three external volunteers and suppliers participated as volunteers.

On August 16, the school welcomed us to participate by painting the edge of the stairs, a fence and part of the esplanade floor, which helped improve the school’s appearance.

Prior to our volunteer work, for which we also donated paint, eight of our suppliers participated with the following donations and improvements: Maintenance and cleaning of green areas, creating vegetable gardens, waterproofing, replacing broken glass, plumbing maintenance (donating replacement parts), installing white boards, electrical maintenance, delivering paint and painting tools during the project.

**9** volunteer employees and **3** external volunteers

**36** volunteer hours

**8** suppliers

**175** students benefited approximately

**Areas for improvement:** Classrooms, restrooms and exteriors



### PINTAR SONRISAS [PAINTING SMILES]: AGUASCALIENTES

On August 29, 19 of our employees and two guests volunteered to paint the exterior of four classrooms and the playground of the “Huitzilopochtli” kindergarten, located in Aguascalientes.

Prior to this event, with the support of volunteer coordinators, we secured the support of six suppliers that participated with the following donations and improvements: Painting of classrooms, outdoor areas, interior and exterior metalwork, cafeteria benches, and building door; renovation of the gravel playground; replacement of outdoor and classroom lighting, electrical outlets and light switches; demolition, preparation, and pouring of sidewalks; as well as a donation of painting supplies during the volunteer project.

**21** volunteer employees and **2** external volunteers

**45** volunteer hours

**6** suppliers

**81** students benefited

**Areas for improvement:** Classrooms, cafeteria and exteriors



### PINTAR SONRISAS [PAINTING SMILES]: TIJUANA

The “Francisco Zarco” elementary school in Tijuana welcomed 12 of our employees on August 30, who volunteered to clean the garden area and paint the interior of three classrooms, the garden trellis and the main door. Previously, we provided support by painting other spaces such as courts and safety lines on steps and ramps.

Three of our suppliers participated with the following donations and improvements: Repairing the roof/ceiling of several classrooms, repairing leaks and water interconnection in the restrooms and repair of the hydropneumatic system in the cistern, as well as donation of paint and materials.

**12** volunteer employees

**48** volunteer hours

**3** suppliers

**Areas for improvement:** Classrooms, restrooms and exteriors



## COMMUNITY SUPPORT

### DONATION OF UNIFORMS

SDG 3 10

On January 18 and 19, we donated 30 uniforms to the Marcasita team, comprised of children, and the Bayern team, comprised of teenagers, who play soccer in the Villas de Álcali neighborhood in the municipality of García, Nuevo León. The purpose of the donation was to promote physical activity and wellness.

### DONATION OF CONTAINERS

SDG 4 6 11 17

By donating 50 containers, we worked with the Matamoros Water and Drainage Board and supported the “Pinta tu bote” [Paint your can] campaign, focused on protecting and saving water. Students from different schools, called by the Ministry of Education, painted drums using their creativity to transmit the importance of water. The containers were later installed in different places in the community of Matamoros.

### INCLUSION FORUM SPONSOR

SDG 4 9 10 17

On April 3, we donated computer equipment to the “Dos Ríos” DIF Polivalente, in Guadalupe, Nuevo León, with the aim of enhancing the learning and digital training tools available for the community. The donations included five second-use laptops with their respective new Office 2024 licenses with Word, Excel and Power Point applications, five second-use “mice”, as well as two new tables and five new folding chairs.

In addition, on June 20, we donated two second-use computers to the Day Care Center Promotora de Desarrollo y Bienestar Familiar, A.C.

### DONATION OF COMPUTERS

SDG 3 4 10 16 17

We participated as sponsors of the 11th Forum on Inclusion of People with Disabilities organized by students from Tecnológico de Monterrey. This event, held May 12-14, brought together students, academics and organizations to promote a culture of accessibility and equity for people with disabilities.

### MEXICAN RED CROSS

SDG 3 17

In June, we donated to the Mexican Red Cross to contribute to the operation of its pre-hospital services.



## INTERGENERATIONAL BINGO

SDG **3** **10** **17**

To commemorate the National Day of the Elderly and Grandparents' Day, on August 21 we visited the "Valle Soleado" Club House of DIF Guadalupe. Nine of our volunteer employees organized a bingo game for 43 senior citizens who visited the Club House that day. Winners received various prizes from FINSA, such as personal hygiene items, including soap, deodorant, body lotion, toothbrushes, wet wipes, gels, brushes, combs, fragrances, as well as socks, pill boxes and cups. The purpose of the program was to foster intergenerational interaction, creating a space where professionals from different generations and senior citizens could share, learn from each other and strengthen community ties.



## DONATION DRIVE CAMPAIGNS

SDG **2** **3** **17**

By forming partnerships with various companies and organizations, we are providing support to families affected by the rains in Poza Rica, Veracruz, and El Salto, Jalisco.

In late August, we launched a donation drive at our Jalisco site, inviting stakeholders—such as suppliers and partners—to help support the residents of El Salto who were affected by the heavy rains.

On September 4, we delivered the in-kind donations collected to DIF El Salto, which agreed to manage delivery to the recipients.

The donations included non-perishable food and beverages, such as oil, rice, tuna, oatmeal, sugar, instant coffee, cereal, chocolate powder, spaghetti, beans, cookies, juice, milk, lentils, mayonnaise, soup, tomato puree, salt, seasoning, sardines, among others; personal hygiene items, such as hand soap, toothpaste, shampoo, wet wipes and toilet paper; and household items, such as soap powder, dish soap, bleach and first aid kits.

In addition, to support those affected in Poza Rica, Veracruz, we participated in donation drives at our Querétaro and Matamoros sites, in which stakeholders such as employees, suppliers and customers were invited to participate.



Through our participation in the Matamoros Local Mutual Aid Committee (CLAM), we help collect donations such as water and mats, which we take to the local DIF, responsible for managing their delivery to the recipients.

At our Querétaro site, we worked with a supplier to collect and deliver approximately 900 kilograms of aid, thanks to the participation of suppliers and their employees.

The collected donations were taken by a supplier and a company employee to Poza Rica, to be delivered directly to recipients, including canned food, water, cleaning supplies, clothing, shoes and shovels.



**TECHO MÉXICO**

**SDG** 1 10 17

For the seventh time, we partnered with **TECHO México**, donating an emergency progressive housing unit, which was built on September 6 and 7 by 21 company employees and a guest. The housing unit was donated to a family in the “20 de febrero” community in Monterrey, Nuevo León, for a total of 178 employee volunteer hours.

In addition, five of our suppliers participated by donating tools and safety equipment, which were used in the volunteer work.

In total, 10 people benefited from these actions, four directly and six indirectly.



### SOCCER CUP

SDG **3** **4** **10** **17**

With the purpose of fostering partnerships to achieve a greater impact, **we participated as a FRISA Cup sponsor**, where 72 girls and 180 boys representing 18 schools in Santa Catarina, Nuevo León, participated by playing 62 soccer matches from October to November.

The team representing FINSA, comprised of 4 girls and 10 boys from the “15 de septiembre” Elementary School, won third place and received a cup and a symbolic check for 30,000 pesos, which will be applied to a school project in 2026; in addition, the goalkeeper received the “Golden Glove” award.

In addition, we participated in the related events held on October 10 and 25, where four of our volunteers used interactive activities to foster teamwork and healthy competition among the participating children, contributing a total of 17.5 volunteer hours.



### BLOOD DRIVE

SDG **3** **17**

We participated for the sixth time with Blooders to carry out the **Share Party blood donation campaign at our Corporate Headquarters**. On November 25, we welcomed personnel from the Nuevo León State Blood Transfusion Center, who assisted 12 of our employees, who were able to donate blood to indirectly benefit 36 people.



### COAT DRIVE

SDG **3** **10** **17**

Starting in October, we conducted the “**Brigada del Abrigo**” [Coat Drive] campaign to receive donations at our Matamoros, Iztapalapa, Guadalupe, Querétaro, Ciudad Juárez and Corporate sites. Through this program, **we were able to collect 489 kilograms of clothes, coats, sweaters and blankets in good condition**, which we delivered in December to six different places that serve people in vulnerable situations and to campaigns focused on providing support during cold weather.

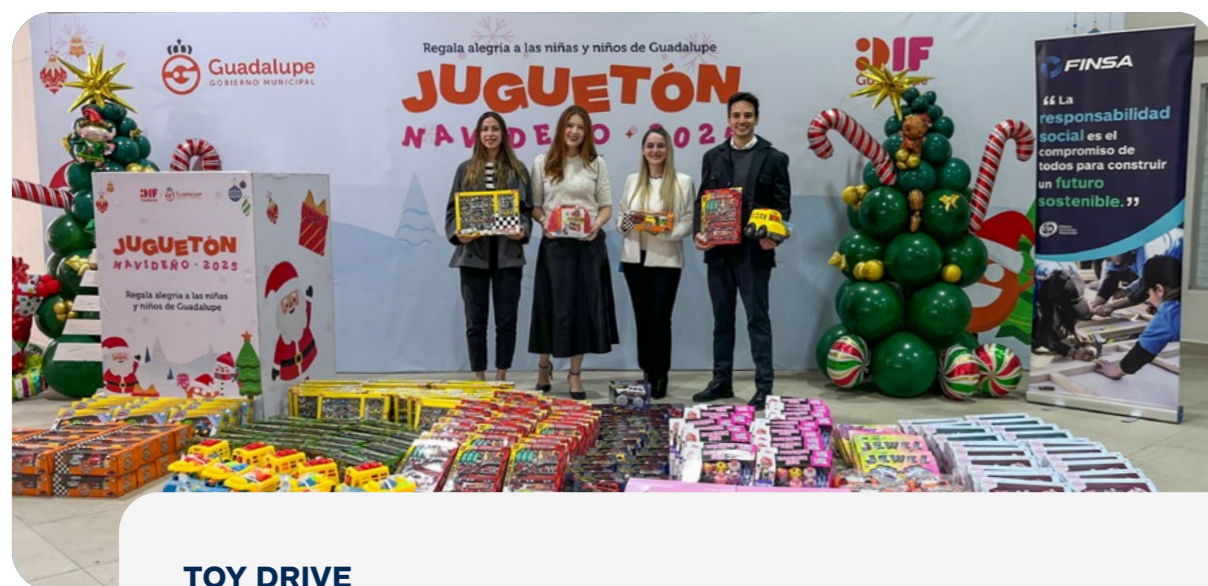
### COLLECTING BOTTLE CAPS

SDG **3** **12** **17**

At FINSA, we have two outdoor containers at the Matamoros del Norte and Guadalupe industrial parks to collect plastic bottle caps. The campaign is available to employees, customers, suppliers and visitors in general.

**In September 2025, we delivered 165 kilograms of bottle caps collected in the FINSA Matamoros del Norte industrial park container to the Banco de Tapitas, A.C.**, which helps defray the costs of medical treatment for children and young people diagnosed with cancer.





### TOY DRIVE

SDG 10 17

In December, we donated 1,500 toys to children in vulnerable situations through six public institutions, which will deliver them to recipients during the Christmas and Three Kings Day celebrations.

Our donations were sent to five System for Integral Family Development (DIF) offices and one municipality, located in five states in Mexico: Baja California, Jalisco, Nuevo León, Querétaro and Tamaulipas.

ORGANIZATION	NUMBER OF TOYS	DELIVERY DATE
DIF Apodaca	276	December 18
DIF Guadalupe	276	December 18
DIF El Salto	276	December 22
DIF Matamoros	204	December 22
DIF Tijuana	192	December 22
El Marqués Municipality	276	December 22
<b>Total</b>	<b>1,500</b>	

### ALTRUISTIC PARTICIPATION OF OUR EMPLOYEES

Our employees' commitment to social responsibility is reflected in the number of community support activities we organize and participate in.

In 2025, we contributed to various volunteer programs that allowed us to raise awareness of the importance of education, the environment and community support.

This year, through the programs in which we participate nationwide, 295 of our employees participated in 567 volunteer actions to meet the needs of neighboring communities, totaling more than 1,700 volunteer hours.

295

EMPLOYEES PARTICIPATED

567

VOLUNTEER ACTIONS

+1,700

VOLUNTEER HOURS

### FINSA Volunteers

REGION	MEN	WOMEN	TOTAL	VOLUNTEER PARTICIPATION	VOLUNTEER HOURS
Bajío and West	60	23	83	129	397.5
Central	25	9	34	48	141.5
Northeast	104	43	147	288	855.33
Northwest	24	7	31	102	360
<b>Total</b>	<b>213</b>	<b>82</b>	<b>295</b>	<b>567</b>	<b>1,754.33</b>



# FINSA Foundation

SDG **4** **5** **10** **17**

**8,150,000**  
PESOS COLLECTED

**570** SCHOLARSHIPS  
AWARDED

**14** ALLIED EDUCATIONAL  
INSTITUTIONS

**2** FOUNDATIONS WITH WHOM  
WE HAVE PARTNERSHIPS

➤ SUPPORTING THE EDUCATION OF CHILDREN AND YOUNG PEOPLE IS A COMMITMENT THAT OUR FINSA FOUNDATION HAS UPHELD FOR MORE THAN 15 YEARS, THROUGH OUR SCHOLARSHIP PROGRAM FOR HIGH-ACHIEVING STUDENTS WHO FACE FINANCIAL CHALLENGES IN THE REGIONS WHERE WE OPERATE.

As part of our fundraising plan, at FINSA we organize an annual Golf Tournament, the proceeds of which go entirely to the Foundation.

On October 10, 2025, we celebrated the fourteenth Annual Golf Tournament, in which we announced the collection of 8,150,000 pesos, thanks to the contributions of sponsors, donations, campaigns and FINSA.

In addition, we obtained other income through FINSA's internal campaigns.

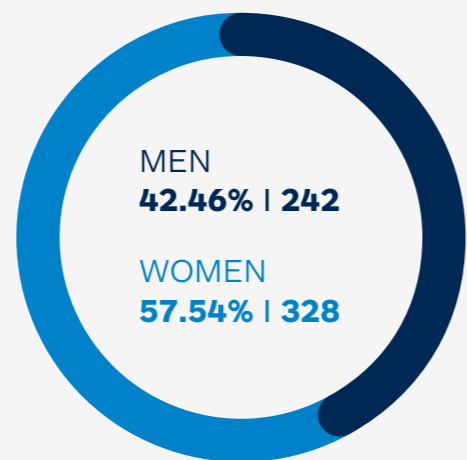
As part of the scholarship program, we offer training to both parents and students through the Integral Education Program (PIE), covering topics related to human development, as well as on subjects related to cultural and artistic appreciation.

Thanks to these funds and partnerships with various institutions, our Foundation awarded 570 scholarships across all educational levels, from preschool to university, 50 more than in the previous school year. The scholarship recipients for the 2025-2026 school year included 328 women and 242 men, studying in schools located in the states of Coahuila, Jalisco, Nuevo León, Puebla, Querétaro, and Tamaulipas.





**SCHOLARSHIPS AWARDED IN 2025**



**451**

SCHOLARSHIPS WERE GRANTED THROUGH DIRECT AGREEMENTS WITH EDUCATIONAL INSTITUTIONS

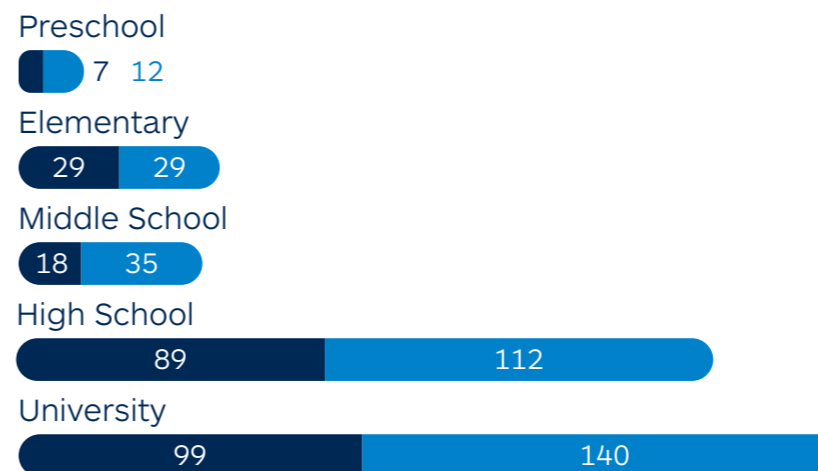
**119**

SCHOLARSHIPS WERE AWARDED THANKS TO PARTNERSHIPS WITH FOUNDATIONS

**570**

BENEFICIARIES

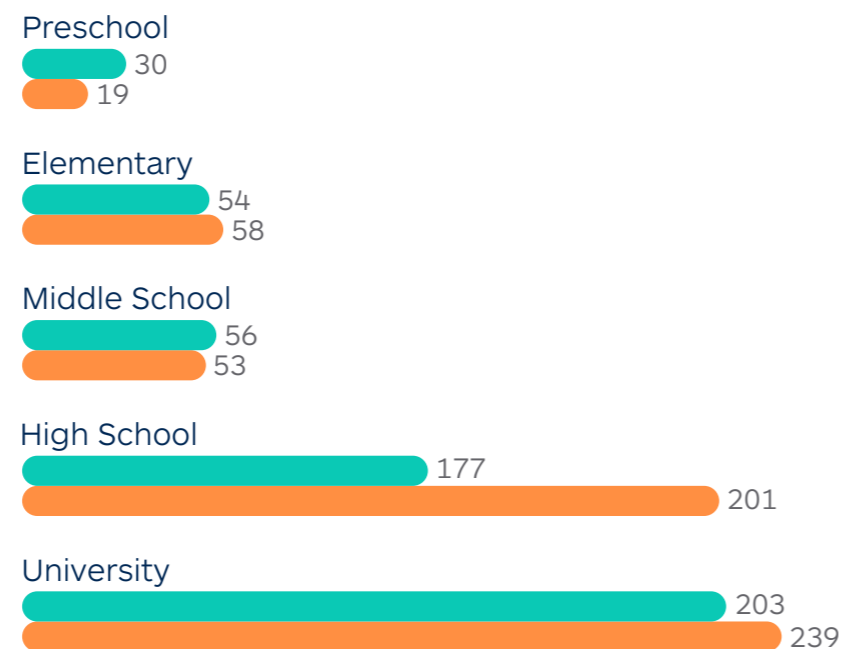
**SCHOLARSHIP RECIPIENTS BY GENDER AND LEVEL OF EDUCATION IN THE 2025-2026 SCHOOL YEAR**



**19**  
**58**  
**53**  
**201**  
**239**



**SCHOLARSHIPS PER SCHOOL YEAR**



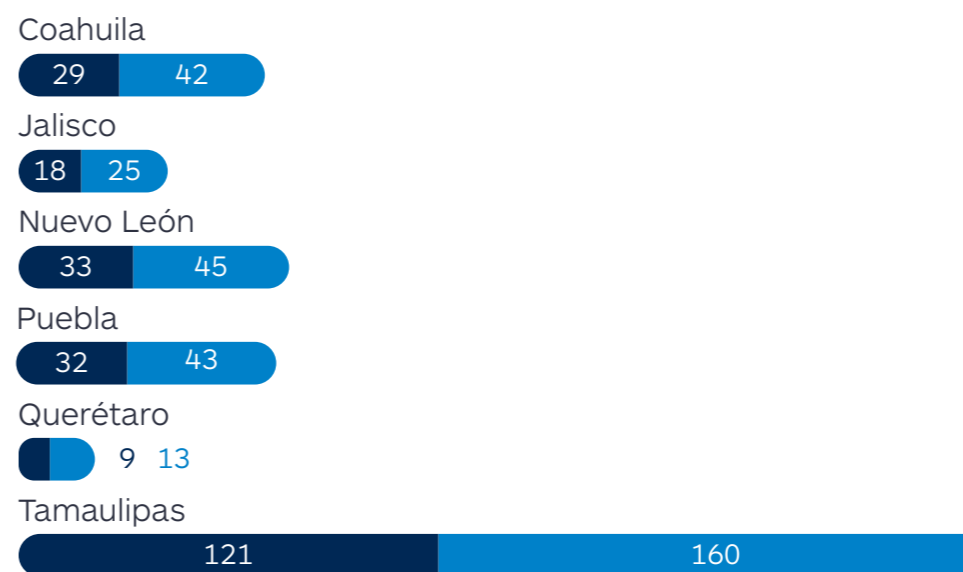
**520**

2024-2025 SCHOOL YEAR

**570**

2025-2026 SCHOOL YEAR

**SCHOLARSHIP RECIPIENTS BY GENDER AND RESIDENCE**



**71**  
**43**  
**78**  
**75**  
**22**  
**281**



### Specialized preparation

High school scholarships also include specialized preparation such as:

- Bilingual High School
- General Studies with a minor in Music
- Technical Studies in Human Resources Administration
- Technical Studies in Digital Graphic Design
- General Studies in Administration
- Technical Studies in Media
- Technical Studies in Logistics
- Technical Studies in Architecture
- Technical Studies in Mechatronics
- General Studies in Health and Hygiene



### Degree programs most requested

The degree programs most requested by our scholarship recipients are:

- |                          |                                  |
|--------------------------|----------------------------------|
| • Architecture           | • International Trade            |
| • Graphic Design         | • Education                      |
| • Law                    | • Public Accounting              |
| • Medicine and Surgery   | • Industrial Engineering         |
| • Marketing              | • Clinical Chemistry             |
| • Civil Engineering      | • Chemical Engineering           |
| • Industrial Design      | • Languages and Public Relations |
| • Philosophy and Letters |                                  |



**➤ AT THE HIGHER EDUCATION LEVEL, UNIVERSITY STUDENTS SPONSORED BY THE FINSA FOUNDATION, AS WELL AS VARIOUS EDUCATIONAL INSTITUTIONS AND FOUNDATIONS WITH WHICH WE HAVE AGREEMENTS OR PARTNERSHIPS, PURSUE APPROXIMATELY 35 DIFFERENT DEGREE PROGRAMS, INCLUDING ENGINEERING AND BACHELOR'S DEGREES.**

## AGREEMENTS WITH EDUCATIONAL INSTITUTIONS



# 14

AGREEMENTS WITH EDUCATIONAL INSTITUTIONS

# 451

RECIPIENTS

The scholarship program offered by FINSA Foundation gets stronger every year thanks to partnerships with various educational institutions, which provide students with additional financial support, allowing families to cover only a portion of tuition costs. For the 2025-2026 school year, we have 14 agreements with different educational institutions that, during the first semester, provided education to 451 scholarship recipients of our Foundation. The schools, which also contribute by offering an additional scholarship percentage, are located in Coahuila, Jalisco, Nuevo León, Puebla, Querétaro and Tamaulipas.

CITY	INSTITUTION	SCHOOL LEVEL	SCHOLARSHIP RECIPIENTS
<b>NORTHEAST REGION</b>			
Matamoros, Tamaulipas	Centro Universitario del Noreste [Northeastern University Center] (CUN)	Middle School, High School and University	75
	Colegio San Juan de los Esteros [San Juan de los Esteros School]	Preschool, Elementary School and Middle School	45
	Colegio La Salle Matamoros [La Salle Matamoros School]	Elementary School, Middle School and High School	30
	Universidad del Noreste de México [Northeastern Mexico University]	High School and University	32
	Colegio de San Juan Siglo XXI [San Juan Siglo XXI School]	High School	31
Ciudad Victoria, Tamaulipas	Universidad La Salle Ciudad Victoria [La Salle University Ciudad Victoria]	University	22
Saltillo, Coahuila	Universidad La Salle Saltillo [La Salle University Saltillo]	University	20
	Colegio "Ignacio Zaragoza" y Preparatoria La Salle ["Ignacio Zaragoza" School and La Salle High School]	High School	46
Santa Catarina, Nuevo León	Preparatoria Politécnica Santa Catarina (programa de la UDEM) [Santa Catarina Polytechnic High School (UDEM program)]	High School	10
Monterrey, Nuevo León	Tec Milenio Cumbres	University	4
<b>BAJÍO REGION AND WEST REGION</b>			
Zapopan, Jalisco	Universidad del Valle de Atemajac (Univa) [University of Valle de Atemajac (Univa)]	High School and University	43
Querétaro, Querétaro	Tec Milenio Querétaro	High School and University	20
<b>CENTRAL REGION</b>			
Puebla, Puebla	Tec Milenio Puebla	High School and University	36
Cholula, Puebla	Grupo Voluntario Alemán, A.C. (Casa Hogar Casa del Sol)	Preschool and Elementary School	37
<b>Total</b>			<b>451</b>

**PARTNERSHIP WITH FOUNDATIONS**



**Fundación BBVA**

In 2023, our FINSA Foundation signed an agreement with BBVA Foundation to support the education of talented university students who require financial support for their studies. In 2025, we continued this partnership to help first and second year young college scholarship recipients.

Thanks to these agreements, during the first semester of the 2025-2026 school year, we are supporting 29 first-year students and 30 second-year students who are pursuing their university degrees in Coahuila, Nuevo León, Puebla, Querétaro and Tamaulipas.



In 2024, our foundation signed an agreement with Drawing a Tomorrow, to grant scholarships to professional students who are studying at the Universidad Autónoma de Nuevo León (UANL) [Autonomous University of Nuevo León]. The funds are allocated to Fundación UANL [UANL Foundation] to direct them to young people who, despite their strong academic abilities, lack the financial resources to pay for their studies.

For the 2025-2026 school year, we awarded 60 scholarships through the support of our foundation and Drawing a Tomorrow. Thanks to the contributions of both foundations, we were able to help 119 young university students.

**SCHOLARSHIP RECIPIENTS THROUGH FOUNDATION PARTNERSHIPS**

	MEN	WOMEN	TOTAL
BBVA Foundation First year Start of Support: 2023-2024 School year	13	16	29
BBVA Foundation Second year Start of Support: 2024-2025 School year	10	20	30
Fundación Dibujando un Mañana [Drawing a Tomorrow Foundation]	24	36	60
<b>Total</b>	<b>47</b>	<b>72</b>	<b>119</b>



SCHOLARSHIPS FROM FUNDACIÓN BBVA [BBVA FOUNDATION] **59**

**119**

UNIVERSITY STUDENTS WERE AWARDED SCHOLARSHIPS

SCHOLARSHIPS FROM FUNDACIÓN DIBUJANDO UN MAÑANA [DRAWING A TOMORROW FOUNDATION] **60**



**47**

MEN

**72**

WOMEN

## INTEGRAL EDUCATION PROGRAM (PIE)

SESSIONS FOR SCHOLARSHIP  
RECIPIENTS AND/OR PARENTS

12

ON-SITE

3

ONLINE

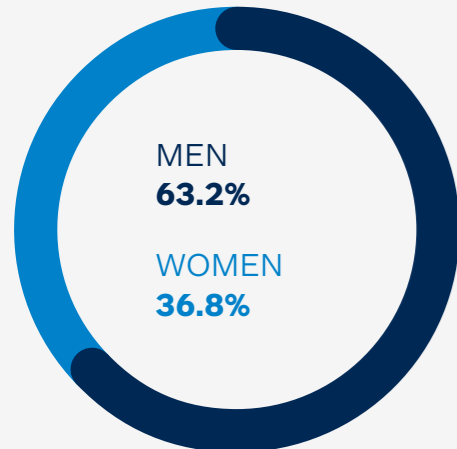
At FINSA Foundation we offer an Integral Education Program for scholarship recipients and their parents, aimed at providing them with holistic support and helping them enhance their personal and social skills.

In 2025, we gave several talks, both online and in-person, covering topics such as the value of education, the importance of having a comprehensive life project, reflections on happiness, art, culture and violence, among others. In addition, a didactic concert was offered by a quartet comprised of two teachers and two students from the Colegio de San Juan Siglo XXI Escuela Superior de Música [San Juan Siglo XXI School of Music]. We participated as speakers in the “Poetry on the Lectern” program, alongside another speaker and two musicians.

## SESSIONS AND CONFERENCES IN 2025

SESSION / CONFERENCE	BENEFICIARY INSTITUTION	DATE	TYPE
<b>STAKEHOLDERS BENEFITED: SCHOLARSHIP RECIPIENTS</b>			
"Education, art and culture save us."	Centro Universitario del Noreste (CUN) high school and college students	February 27	On-site
"Instruction + education = Success and Happiness"	High school and college students from all institutions that have an agreement in place.	May 13	Online
"Comprehensive life project"	Centro Universitario del Noreste (CUN) middle school scholarship recipients	May 20	On-site
JAASFI Program (Youth with outstanding aptitude and attitudes of the FINSA Foundation) (10 topics in 5 sessions)	Universidad La Salle Saltillo and TecMilenio Puebla	October 28 and November 4, 11, 18 and 25	Online
<b>STAKEHOLDERS BENEFITED: SCHOLARSHIP RECIPIENTS AND STUDENTS</b>			
"Sexuality... a holistic view"	Colegio de San Juan Siglo XXI Escuela Superior de Música	May 26	On-site
<b>STAKEHOLDERS BENEFITED: SCHOLARSHIP RECIPIENTS AND FAMILY MEMBERS</b>			
"Together, building your future"	Centro Universitario del Noreste (CUN) middle school, high school and college students and family members of scholarship recipients	August 23	On-site
"Violence: You, me, or is it all of us?"	Tec Milenio Puebla	November 12	On-site
<b>STAKEHOLDERS BENEFITED: SCHOLARSHIP RECIPIENTS, FAMILY MEMBERS AND THE COMMUNITY AT LARGE</b>			
"Poetry on the lectern".	Colegio de San Juan Siglo XXI Escuela Superior de Música	March 26	On-site
"Being parents, privilege and responsibility"	Colegio San Juan de los Esteros	May 29	On-site
Didactic concert performed by teachers and students of Colegio de San Juan Siglo XXI	Colegio de San Juan Siglo XXI Escuela Superior de Música	March 22	On-site
<b>STAKEHOLDERS BENEFITED: PARENTS OF SCHOLARSHIP RECIPIENTS</b>			
"Short workshop on happiness"	Centro Universitario del Noreste (CUN)	March 22	On-site
"A little manual for a happy life"	Parents of scholarship recipients from all institutions that have an agreement with FINSA Foundation	May 14	Online
"Short workshop on happiness"	Colegio San Juan de los Esteros	October 7	On-site
"Short workshop on happiness"	Colegio La Salle Matamoros	October 24	On-site

## TALKS FOR FINSA AND DAY CARE CENTER PERSONNEL



### Our Foundation offers training on civic and human development topics.

The program was given to personnel from FINSA Aguascalientes, Ciudad Juárez, Coahuila, Guadalupe, Iztapalapa, Jalisco, Matamoros, Monterrey, Nuevo Laredo, Puebla, Querétaro, Reynosa, Santa Catarina, Tijuana and the Corporate Offices, as well as to personnel from the day care centers located in the FINSA Guadalupe and Iztapalapa industrial parks.

In the first half of 2025 we provided the conference “Reading is growing: A short workshop on happiness”, which was attended by FINSA administrative personnel. In addition, we offered the workshop “Group integration dynamics and personal growth” to operators and day care center personnel.

### FIRST HALF OF 2025

ATTENDEES	MEN	WOMEN	TOTAL	HOURS
Operations	172	24	196	679
Administrative	53	41	94	94.67
Day Care Centers	0	68	68	296



### OPERATIVE PERSONNEL BY REGION

REGION	MEN	WOMEN	TOTAL	HOURS
Northwest	22	1	23	92
Northeast	90	12	102	356
Central	26	5	31	113
Bajío and West	34	6	40	118



**ADMINISTRATIVE PERSONNEL BY REGION**

REGION	MEN	WOMEN	TOTAL	HOURS
Northwest	6	6	12	12.67
Northeast	15	12	27	27
Central	2	6	8	8
Bajío and West	30	17	47	47



**DAY CARE CENTER PERSONNEL BY REGION**

REGION	MEN	WOMEN	TOTAL	HOURS
Northeast	0	46	46	230
Central	0	22	22	66



During the second half of the year, we organized the conference “Violence, you, me, or is it all of us?” for administrative personnel, and a workshop for operations and day care personnel.

**SECOND HALF OF 2025**

ATTENDEES	MEN	WOMEN	TOTAL	HOURS
Operations	163	20	183	595.5
Administrative	50	37	87	92.5
Day Care Centers	1	65	66	241



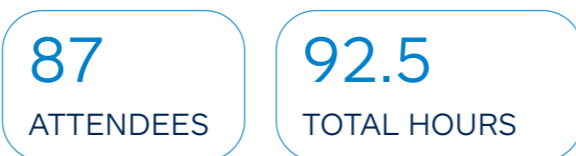
**OPERATIVE PERSONNEL BY REGION**

REGION	MEN	WOMEN	TOTAL	HOURS
Northeast	20	1	21	61.5
Northwest	83	8	91	303.5
Central	24	5	29	97
Bajío and West	36	6	42	133.5



### ADMINISTRATIVE PERSONNEL BY REGION

REGION	MEN	WOMEN	TOTAL	HOURS
Northwest	7	4	11	13
Northeast	16	11	27	30.5
Central	2	4	6	6
Bajío and West	25	18	43	43



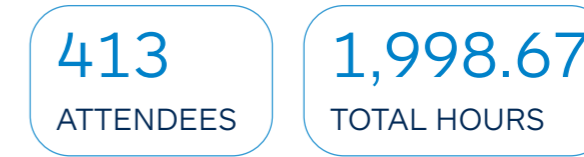
### DAY CARE CENTER PERSONNEL BY REGION

REGION	MEN	WOMEN	TOTAL	HOURS
Northeast	1	42	43	172
Central	0	23	23	69



### HOURS OF TRAINING BY JOB TYPE

JOB TYPE	MEN	WOMEN	TOTAL	HOURS
Operators and janitorial	196	26	222	1,274.5
Administrative	64	46	110	187.17
Day care centers (educators and security guards)	1	80	81	537



FINSA Foundation provided a total of 1,998.67 hours of training in 2025, covering both permanent and temporary employees, as well as personnel of the day care centers located in our industrial parks. FINSA's operations personnel alone received 1,274.5 hours of instruction.

# 04

## GOVERNANCE

# > WE MOVE FORWARD by doing what is **right**

We are governed by corporate governance, which directs decision-making based on honesty, responsibility, efficiency and quality, seeking to comply with our sustainability strategy.

0

CASES OF CORRUPTION

100 %

BOARD OF DIRECTOR MEETING PARTICIPATION

## Implementation

OF THE DIGITAL TRANSFORMATION PROJECT



## CORPORATE Governance

GRI 2-2, 2-9, 2-10, 2-11, 2-12, 2-13, 2-15, 2-23, 2-24, 2-26, 2-27 **SDG 16**

➤ **AS PART OF SOCIETY, OUR COMPANY PROMOTES ECONOMIC, SOCIAL AND SUSTAINABLE DEVELOPMENT, SEEKING TO GENERATE VALUE, SOCIAL WELL-BEING, IMPROVE INFRASTRUCTURE AND OFFER GODSG AND SERVICES THAT CONTRIBUTE TO THE GROWTH OF THE COUNTRY.**

To achieve this, we have a corporate governance system that directs decision-making based on honesty, responsibility, efficiency and quality, seeking to comply with our sustainability strategy.

One of the functions of our corporate governance is to establish controls and procedures to monitor and manage sustainability and climate change risks and opportunities, and to develop strategies, objectives, and indicators that help prevent negative impacts on our economic performance, financial results, and our continued presence in the market.

In addition to establishing the management team's responsibilities for defining policies and developing the necessary skills and expertise so that they can supervise activities and make decisions concerning opportunities and risk management.

To support these actions, we have developed corporate policies that establish guidelines for proper decision-making, as well as for compliance with the rules and commitments that all employees and stakeholders must assume to ensure the smooth functioning and operation of the company.

We have solid corporate governance, supported by our Code of Ethics and Conduct, which guides administrative, financial, labor and environmental management within a framework of transparency and integrity.

Eradicating corruption in all its forms, complying with legislation, avoiding bribery, money laundering, negligence in operations, including the supply chain, conflict of interest, discrimination and harassment, are some of the issues addressed in our Code of Ethics and Conduct.

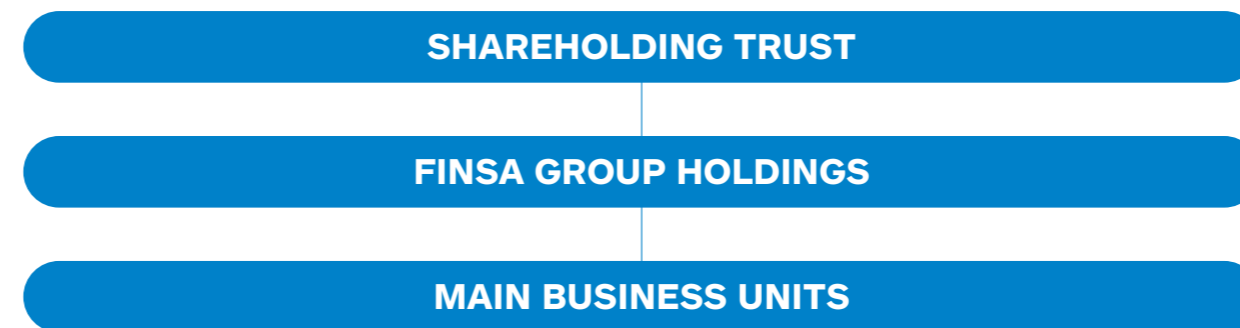
A Whistleblower Hotline is available to all our stakeholders, so that they can report any breach of the law, the Code of Ethics and Conduct, as well as our corporate policies, with the assurance that there will be no retaliation of any kind for the whistleblower, as stated in the Protection against Retaliation Policy published in 2025.

Our Ethics and Legality Committee reviews and analyzes all non-compliance situations, and defines the steps to be taken to address the different cases that may impact our reputation and operations.

## HOW WE MAKE decisions

GRI 2-2

FINSA's operating structure functions as a holding company comprising nine main subsidiaries, which participate directly and indirectly in more than 30 companies with different business units. The subsidiaries and their companies are owned by a shareholding trust, which participates as the majority shareholder.



MAIN OPERATING BUSINESS UNITS	
<b>FINSA INGENIERÍA Y CONSTRUCCIÓN, S.A. DE C.V. ("FICSA").</b>	Responsible for the supervision of construction projects and infrastructure development of industrial buildings.
<b>MANTENIMIENTO INTEGRAL FINSA, S.A. DE C.V. ("MIFINSA").</b>	Responsible for the management and maintenance of industrial parks.
<b>MANTENIMIENTO INTEGRAL FINSA II, S.A. DE C.V. ("MIFINSA II").</b>	
<b>FINSA GLOBAL EQUITY VII, S. DE R.L. DE C.V.</b>	A company that provides specialized advisory and/or technical and senior management consulting services in administrative and operational processes to companies within the corporate group.
<b>FINSA GLOBAL EQUITY III, S. DE R.L. DE C.V.</b>	A company responsible for managing real estate properties for sale and/or rent.
<b>FINSA HEADQUARTERS, S. DE R.L. DE C.V.</b>	A company responsible for the sale, purchase, and leasing of offices, retail spaces, industrial warehouses, land, estates, and/or any other urban and/or rural real estate.
<b>FINSA ENERGÉTICOS II, S. DE R.L. DE C.V.</b>	Provision of gas transportation, storage, and distribution services.
<b>FINSA REAL ESTATE MANAGEMENT III, S. DE R.L. DE C.V. ("FREM III").</b>	Managers of Private Investment Funds and trust agreements that issue real estate development trust certificates (CKDs).
<b>FINSA REAL ESTATE MANAGEMENT V, S. DE R.L. DE C.V. ("FREM V").</b>	

## OUR leaders

GRI 2-9, 2-10, 2-11, 2-12 **SDG** 5 16

The Board of Directors, which serves as our highest governing body, is responsible for setting strategic objectives, reviewing results, and ensuring compliance with the sustainability strategy.

Its tasks include supervising, directing, and guiding the management team's decision-making, as well as defining strategies to achieve goals, ensuring process continuity, and driving the company's sustainable growth.

The identification of environmental, social and governance risks are also part of the Board of Directors' responsibilities, as well as detecting opportunities to manage the company in an integral and responsible manner with the goal of market expansion.

The Board has nine members: six regular members and three independent members, all of whom have extensive experience in the real estate, industrial, and financial sectors. This enables them to reach collective decisions focused on economic growth, employee well-being, and environmental protection.

Members are appointed or ratified at the Shareholders' Meeting, which is presided over by the Chair of the Board, who is also FINSA's Chief Executive Officer.

As required by the bylaws, board members meet every three months to review operational and financial results, as well as our progress on environmental, social, and governance issues.

When making decisions, all member opinions are valued, without distinction of any kind, fostering a culture of communication and inclusion.

### WE EXERCISE OUR DECISION-MAKING AUTONOMY AND INDEPENDENCE, FREE FROM EXTERNAL INFLUENCES OR CONFLICTS OF INTEREST.

#### DIVERSITY ON THE BOARD

GRI 405-1

The Board of Directors is composed of professionals with diverse experience and expertise who contribute to sound and balanced decision-making. As of the end of 2025, its composition was 11% women and 89% men.



Regarding age distribution, 11% of its members were under 30 years old, 33% were between 30 and 50 years old, and 56% were over 50 years old.

The composition of the Board aims to promote key elements for generating sustainable value and ensuring the proper oversight of FINSA's strategic matters.

## OUR BOARD MEMBERS

**SERGIO RENÉ ARGÜELLES GONZÁLEZ** (64 YEARS OLD)

CHAIR OF THE BOARD AND  
INCUMBENT BOARD MEMBER

Years on the Board:  
**26 YEARS**

**MARÍA DEL ROCÍO PALAFOX MORALES** (56 YEARS OLD)

INCUMBENT BOARD MEMBER

Years on the Board:  
**4 YEARS**

**HANS JOSEF HUTTERER ARELLANO** (48 YEARS OLD)

INCUMBENT BOARD MEMBER

Years on the Board:  
**13 YEARS**

**SERGIO XAVIER ARGÜELLES MONTEMAYOR** (35 YEARS OLD)

INCUMBENT BOARD MEMBER

Years on the Board:  
**5 YEARS**

**ALEJANDRO ARGÜELLES MONTEMAYOR** (33 YEARS OLD)

INCUMBENT BOARD MEMBER

Years on the Board:  
**5 YEARS**

**SANTIAGO ARGÜELLES MONTEMAYOR** (29 YEARS OLD)

INCUMBENT BOARD MEMBER

Years on the Board:  
**5 YEARS**

**ISAURO ALFARO ÁLVAREZ** (68 YEARS OLD)

INDEPENDENT BOARD  
MEMBER

Years on the Board:  
**6 YEARS**

**THOMAS KARIG GERECHT** (73 YEARS OLD)

INDEPENDENT BOARD  
MEMBER

Years on the Board:  
**6 YEARS**

**ALFONSO FIERRO GARZA** (64 YEARS OLD))

INDEPENDENT BOARD  
MEMBER

Years on the Board:  
**6 YEARS**

## Meetings of the Board of Directors

Our Board of Directors met four times in 2025 to monitor progress toward strategic and financial objectives, as well as the results of environmental, social, and governance indicators.

BOARD MEETINGS	DATE
I	March 12
II	June 10
III	August 19
IV	November 10



# MANAGEMENT team

GRI 2-13

Our management team is composed of responsible professionals with integrity and proven experience in the real estate, industrial, construction, labor, and financial sectors, who work closely with their teams on a daily basis to ensure the company's sustainability.

The Board of Directors is responsible for approving the appointment of directors based on their professional experience and academic background, with the goal of meeting market demands, managing impacts on the economy, society, and the environment, and maintaining the loyalty of customers and other stakeholders.

## ORGANIZATIONAL STRUCTURE

**CHAIR AND GENERAL MANAGEMENT  
CEO**

**INTERNAL AUDIT DEPARTMENT**



### GENERAL MANAGEMENT

Defines the company's mission and vision, implementing business strategies to meet the company's sustainable growth objectives, as well as reviewing its environmental, social and governance performance. The Internal Audit Department is one of its divisions.

### OFFICE OF THE VICE-PRESIDENT OF FINANCE AND ADMINISTRATION

Directs and oversees the planning and execution of financial tasks, ensuring operational efficiency through the planning, monitoring, and analysis of financial resources. It is comprised of the Comptroller's Office, the Financial Planning Department, the Procurement Department, the Portfolio Management Department and the Investor Relations Department.

### OFFICE OF THE TECHNICAL VICE-PRESIDENT

Leads the subsidiary FINSA Ingeniería y Construcción S.A. de C.V., where it is responsible for managing the company's parks, architectural and engineering design operations, budget preparation, and investment plans for building and infrastructure projects, as well as managing the complete construction of projects, both FINSA's own projects, and those for sale to third parties. It includes the Project and Costs Department, the Project Supervision Department, the Power Department and the Park Infrastructure and Operation Department.

### OFFICE OF THE VICE-PRESIDENT OF NEW BUSINESS DEVELOPMENT AND PUBLIC RELATIONS

Implements strategies to develop new business ventures that ensure growth across different regions of the country, setting goals and objectives to increase the surface area in square meters and the number of industrial parks. Establishes and strengthens governmental and municipal relations. It includes five New Business Development departments that cover the regions where FINSA operates.

### OFFICE OF THE LEGAL VICE-PRESIDENT

Defines legal and corporate strategies, conducts corporate and real estate audits, handles contract negotiations for real estate and financial projects, reviews regulatory compliance across the entire Group, and works to prevent legal contingencies. The Transactional Legal Department is a subset of this office.



### OFFICE OF THE VICE-PRESIDENT OF HUMAN CAPITAL AND SUSTAINABLE DEVELOPMENT

Directs and supervises Human Capital, ESG, and Information Technology plans, setting strategic objectives to attract and retain talent, achieve the company's goals, and provide a healthy, safe, and supportive work environment. Seeks to generate value through environmental, social and governance plans and programs, supported by technological tools to boost productivity and efficiency.

### OFFICE OF THE VICE-PRESIDENT OF CORPORATE STRATEGY AND IMAGE

Interacts with the media and other entities to broaden the company's voice and build long-term visibility to strengthen its corporate reputation. It is responsible for developing and enhancing the brand's positioning while safeguarding the corporate identity. Plans, executes and evaluates internal communication strategies along with Human Capital, as well as advertising and digital marketing.

## INTEGRITY as a commitment

### CONFLICT OF INTEREST

GRI 2-15

**In 2023, we published our Conflict of Interest Policy to help us identify, prevent and remedy all situations where the personal interests of our employees are put before those of the company, which may result in a risk to operations and business continuity.**

Situations or activities may arise within the organization that pose a real, potential, or apparent risk, whether in interpersonal relationships such as with suppliers and customers, or when conducting business negotiations or entering into commercial agreements.

Our policy outlines all situations that could lead to a conflict of interest and how to act ethically in each case, such as ownership of another business, personal investments, employees serving on the boards of directors of other companies, using work time for other gainful activities, accepting gifts in exchange for contracts, and the use of company assets, among others.

It also explains the family relationships that all employees must disclose, as well as the relationships they must maintain with suppliers, buyers, and customers, both within and outside the company.

Each year, employees complete a questionnaire in which they describe the nature of their relationships with customers, suppliers, authorities and other employees, noting whether they are related by blood to any of them.

# COMPLIANCE is our priority

GRI 2-23, 2-27

Compliance with legal provisions, standards and regulations is a responsibility we take seriously every day; therefore, we continuously monitor legislation to stay informed of any changes or additions, thereby avoiding violations or penalties.

Our business model comprises the design, construction, operation, maintenance, and management of real estate assets, which entails a series of official guidelines and regulations that we must comply with to avoid having our operations suspended or incurring fines or penalties.

To bolster our legal compliance, we have established a set of labor, administrative, and environmental policies, as well as operational procedures, all of which are available to all our employees in the digital Policy Center. They may be shared with stakeholders if required.



## Regulatory compliance documents:

- General Personal Data Privacy Policy
- Corporate Integrity Policy
- Anti-Money Laundering Compliance Policy Manual
- Conflict of Interest Policy
- Fund Administration Policy
- Human Capital Policy
- Financial Planning Policy
- Portfolio Management Policy
- Treasury and asset security policy



## Documents related to ESG topics:

- Code of Ethics and Conduct
- Environmental, Social and Governance (ESG) Policy
- Human Rights Policy
- Psychosocial Risk Prevention Policy
- Integrity Guide (for suppliers)



Compliance with policies, manuals, and codes is mandatory for all FINSA employees, as well as for stakeholders with whom we have business, contractual, employment, administrative, and tax dealings, among others.

- **Members of the Board of Directors.**
- **FINSA personnel, including subsidiaries and affiliates.**
- **Customers, suppliers, authorities and companies are part of our third-party stakeholders or with whom we have shared operations.**

# ETHICS and Transparency

GRI 3-3

Acting in an ethical, responsible, and transparent manner has been one of the key factors driving our market growth and guiding our decision-making, always with the well-being of our employees, the satisfaction of our customers and suppliers, and the protection of the environment in mind.

We have added a strategic pillar titled “Ethics, Legality, and Anti-Corruption” to our Sustainability Model, which is based on compliance with our Code of Ethics and Conduct, as well as on upholding our values and implementing our policies.

**OUR CODE OF ETHICS AND CONDUCT IS A WAY TO FOSTER A CULTURE OF INTEGRITY, ENABLING US TO BUILD TRUSTING AND RESPECTFUL RELATIONSHIPS WITH ALL OUR STAKEHOLDERS.**

Our Code of Ethics and Conduct covers topics such as promoting responsibility in the workplace, Human Rights, integrity in business operations, ethical conduct in all business activities, and the prevention of fraud, money laundering, and corruption.

It includes examples of expected conduct and has a section stating that disciplinary action will be taken in the event of noncompliance with the guidelines.

### It proposes the implementation of the following measures:

- ✓ Acknowledging integrity.
- ✓ Ethical decision-making.
- ✓ Creating a work environment in which everyone feels comfortable and can express their concerns.
- ✓ Preventing retaliation against whistleblowers.
- ✓ Seeking help to solve problems and referring them to their leaders.

Our Ethics and Legality Committee, comprised of company executives, is responsible for reviewing compliance with the Code of Ethics and Conduct, policies, and our values, as well as for establishing penalties and disciplinary measures.

### We have implemented the following measures as part of this corporate culture:

- ✓ Responsible selection of suppliers.
- ✓ The promotion of fair business relationships, with equitable payments and respect for labor rights, thereby strengthening trust and loyalty.
- ✓ Open and transparent communication with all business partners regarding solutions to questions, concerns, and potential conflicts.



➤ **IN 2025, NO CASES OR INCIDENTS RELATED TO CORRUPTION OR BRIBERY WERE REPORTED THROUGH THE WHISTLEBLOWER HOTLINE.**

## ANTI-CORRUPTION

GRI 205-1, 205-2, 205-3 SDG 16

Our corporate philosophy includes five values: excellence, innovation, service, integrity, transparency and teamwork, which have permeated every level of the company and are essential for good administrative, labor and environmental management.

Living by these values commits us to rejecting any activity or conduct that could be classified as bribery, fraud, corruption, money laundering, or a conflict of interest, since such conduct not only jeopardizes our reputation and business continuity but also undermines the integrity of our employees.

To ensure compliance with the guidelines of our Code of Ethics and Conduct and Principle 10 of the UN Global Compact, we conduct internal audits to identify any risks of corruption and take appropriate measures to prevent and avoid it.

Our Whistleblower Hotline is available to all our employees and stakeholders to report any activity that calls into question the honesty, integrity and ethics of our employees.

## WE SPEAK with confidence

### WHISTLEBLOWER HOTLINE

GRI 2-25, 2-26

Our Whistleblower Hotline is available 24 hours a day, 365 days a year to receive concerns and comments from our employees and stakeholders regarding compliance with our policies, our Code of Ethics and Conduct, and violations of our processes.

All reports are sent to Resguarda, a company independent from FINSA, for review and investigation, ensuring the confidentiality of the complainant's data.



#### Whistleblower Hotline Channels

Internet portal and mobile channel:  
[www.resguarda.com](http://www.resguarda.com)

Personalized website:  
[www.resguarda.com/etica.finsa](http://www.resguarda.com/etica.finsa)

E-mail:  
[etica.finsa@resguarda.com](mailto:etica.finsa@resguarda.com)

#### Chat on the website

WhatsApp messages:  
**55 8526 1700**

Telephone lines:  
**800 123 3312 and 800 444 0597**

When calling from 8:00 a.m. to 8:00 p.m., people can choose between two options. Once the report is made, they will receive a report code to track its status and follow up.



### INFORMATION ANALYSIS PROCESS

Resguarda analyzes, reviews and investigates all reports received through all whistleblower hotline channels.

Once the veracity of the report has been determined, it is sent to the Ethics and Legality Committee.

Resguarda is a global company specializing in ethical, legal compliance and cybersecurity services.

**WE RECEIVED 39 REPORTS IN 2025 THROUGH THE HOTLINE AND WE FOLLOWED UP ON ALL OF THEM.**

## ANTICIPATE and respond Risk management

Efficiently managing our company's resources, maintaining operations and protecting the physical and mental integrity of our employees are very important aspects for FINSA, which allow us to meet our short, medium and long-term goals and to be prepared for any risk, danger or contingency.

### RISK COMMITTEE

Through the Risk Committee, we have established a series of analytical processes, focused primarily on strategic, operational, compliance, and financial risks, to identify potential threats that could negatively impact our infrastructure, operations, or continued presence in the market.

Our Risk Committee, supported by our Risk Management Policy, establishes strategies to prevent, control or remedy any contingency or danger that may arise inside and outside our facilities, with the objective of protecting our assets and the physical safety of our employees.

The results of the analysis allow us to develop strategies and action plans so that we can be prepared in case such risks occur and take appropriate action.

In 2025, we invited all administrative personnel to take the course titled "Risk Management" on FINSA's digital training platform. The course provided definitions of risk management and internal control, as well as their practical application in the workplace. It also covered topics such as the types and categories of risks, highlighting their impact on organizational operations.

# DIGITAL Protection

GRI 3-3, 418-1

Every day, we work to maintain the security of our networks and prevent malicious attacks that could result in the theft of personal data or unauthorized access to our operating systems.

## ACTIONS TO ENHANCE CYBERSECURITY

In 2025, we continued to enhance our cybersecurity strategy through initiatives focused on protecting identities, networks, applications, and devices, thereby establishing a model aligned with Zero Trust principles.

We reinforce identity and access management, optimizing the administration of users and roles under the principle of least privilege and strengthening authentication and traceability controls. This made it possible to reduce risks associated with improper access and improve critical system governance.

We also initiated the protection of SaaS applications by adopting Zero Trust Network Access (ZTNA) tools, ensuring continuous validation of identity and context before allowing access to critical applications.

In terms of endpoints, we implemented a platform for centralized management and enforcement of security policies on corporate devices, complementing the existing EDR solution and strengthening control and incident response capacity.

Overall, the actions we implemented in 2025 comprehensively strengthen our cybersecurity position, increasing organizational resilience, reducing operational risks and consolidating a more secure and reliable digital environment for employees, customers and strategic partners.



## DIGITAL TRANSFORMATION PROJECT

FINSA's digital transformation plan was developed through 3 stages:



### Stage I: Sustainable Structural Transformation (SST)

The Sustainable Structural Transformation project began in 2023 as a strategic initiative to document, validate our processes, and to optimize them according to best practices where appropriate.



### Stage II: Sustainable Strategic Innovation (SSI)

In 2024, we started implementing a digital transformation process to optimize internal processes and encourage collaboration and communication between teams and departments.

This process allows us to share data and resources securely and transparently. In 2025, the SSI (Sustainable Strategic Innovation) Project included the implementation of a new ERP (Enterprise Resource Planning) system, aimed at strengthening financial, commercial and management processes.



### Stage III: Sustainable Strategic Integration (INTEGRA)

As part of our business transformation strategy, in 2025 we launched INTEGRA (Sustainable Strategic Integration), a key initiative aimed at centralizing Accounts Payable (AP) and Accounts Receivable (AR) operations.

This project is part of our efforts to strengthen operational sustainability by optimizing financial processes, improving operational efficiency and strengthening internal controls. With this, we seek to ensure a more transparent and efficient management, aligned with the best corporate practices.

## RESPONSIBLE value chain

GRI 3-3, 2-6, 204-1

SDG 8

Our operations require the involvement of various stakeholders to ensure that we meet our customers' needs and expectations, and have operational efficiency, sustained growth, and a strong market presence.

To this end, we are part of different business organizations, where we support initiatives focused on the development of business relationships and actions that promote the social and economic development of the country.

**OUR RELATIONSHIP WITH OUR CUSTOMERS IS BASED ON TRUST AND TRANSPARENCY, AS WE SHARE WITH THEM RELEVANT INFORMATION RELATED TO THE MANAGEMENT AND PERFORMANCE OF BUSINESS, SOCIAL, ENVIRONMENTAL AND GOVERNANCE ISSUES.**

Our suppliers are an important part of our value chain, because they are the ones who provide us with the inputs, raw materials and services we need to efficiently and responsibly build the spaces our customers require.

### BUSINESS RELATIONSHIPS WITH CUSTOMERS

TYPES OF CUSTOMERS	BUSINESS RELATIONSHIP
Tenants of buildings managed by FINSA located within the industrial parks we operate.	Lease agreement
Tenants of FINSA buildings located outside the industrial parks we operate.	Maintenance service agreement
Owners of custom-built buildings located within the industrial parks we operate.	Project supervision agreement Maintenance service agreement
Owners of custom-built buildings located outside the industrial parks we operate	Project supervision agreement
Owners of buildings located within the industrial parks we operate.	
Tenants of buildings managed by FINSA, located outside the industrial parks we operate.	Maintenance service agreement
Tenants of buildings managed by FINSA, located within the industrial parks we operate.	
Customers for whom we manage properties	Management service agreement

## SOURCING PRACTICES

### GRI 2-6

We have an Integrity Guide for our suppliers, in which they commit to improving their environmental, social, and governance performance, as well as respecting human rights and conducting their operations within a legal, ethical, and responsible framework.

Those who are part of our supply chain sign this Guide and through our website have access to our Code of Ethics and Conduct, which emphasizes compliance with the law and maintaining fair, transparent and equitable business practices.

Every year, we evaluate our construction suppliers to reward the top performers in different categories.

We ensure that the inputs, materials and products required for our operations are of the highest quality in order to offer our tenants safe, clean and environmentally friendly spaces.

In addition, our Procurement department has a Policy and Manual that includes procedures that guide us when establishing business relationships with our suppliers.

In 2025, we replaced the digital supplier management platform, which allowed us to update documents and renew the Integrity Guidelines signed by our suppliers. The process included supplier training and user manuals.

In 2025, we established business relationships with **976 local, national and international suppliers that provided construction and maintenance products and services.**

TYPE OF SUPPLIERS	NUMBER OF SUPPLIERS	PERCENTAGE	PERCENTAGE OF SUPPLY BUDGET BY SUPPLIER TYPE
Local	323	33.09%	58%
National	649	66.50%	41%
International	4	0.41%	1%
<b>Total</b>	<b>976</b>	<b>100%</b>	<b>100%</b>

In addition, during the year, **394 suppliers provided services and products to the rest of our operations.**

TYPE OF SUPPLIERS	NUMBER OF SUPPLIERS	PERCENTAGE	PERCENTAGE OF SUPPLY BUDGET BY SUPPLIER TYPE
Local	188	47.71%	22.28%
National	196	49.75%	77.65%
International	10	2.54%	0.07%
<b>Total</b>	<b>394</b>	<b>100%</b>	<b>100%</b>

## OUTSTANDING SUPPLIERS

GRI 3-3

Every year, we recognize the efforts made by our local suppliers to meet the needs of our construction projects. They have maintained their standards of quality and excellence in terms of delivery times and the variety of their offerings.

Outstanding Suppliers is the name of the event where we reward supplier companies that have been selected according to quality, time and cost criteria, as well as their commitment.

On June 11 of this year, we held the event, where we recognized 17 supplier companies that were evaluated for their 2024 performance.

**FOR THE FIRST TIME, WE LAUNCHED A CALL FOR THE EVALUATION OF FINSA SUPPLIERS TO SELECT THE WINNER OF THE SUPPLIER WITH ESG COMMITMENT AWARD, FOR THEIR MANAGEMENT OF ENVIRONMENTAL, SOCIAL AND GOVERNANCE CRITERIA.**

Furthermore, we continued with the Supplier in Development category, which allows us to promote small and medium-sized companies that are part of our supply chain. For those who attended the event, we organized the conference “Champion behaviors, from leadership to transcendence”.



### The awarded categories include:

AIR CONDITIONING	CIVIL WORKS AND FINISHING
ALUMINUM FRAMES	MECHANICAL INSTALLATIONS
FLOOR SEALS	EARTHWORKS AND EXTERIOR WORKS
CONCRETE WALLS	CONCRETE
METAL STRUCTURE	CONCRETE FLOORS
PLATFORMS AND DOORS	FIRE FIGHTING SYSTEM
IRONWORK	SUPPLIER IN DEVELOPMENT
ROOFING MEMBRANES	SUPPLIER WITH ESG COMMITMENT
ELECTRICAL INSTALLATIONS	

## PEOPLE in the foreground

GRI 2-23

SDG

16

We promote respect for the human rights of all people in accordance with the Universal Declaration of Human Rights established by the United Nations Global Compact, particularly those of our employees, to whom we ensure decent wages, clean and safe facilities, promote education, respect freedom of expression, and offer equal opportunities for development and growth regardless of gender.

We have a Human Rights Policy that also expresses our rejection of discrimination, child and forced labor, violence and harassment, and respect for freedom of association, commitments that we extend to our suppliers and tenants.

We consider national and international guidelines on occupational safety, working conditions, inclusion, diversity and quality of life, in order to implement the best working and safety conditions, as well as offer competitive salaries in accordance with the labor market.

## SECTOR participation

GRI 2-28

Promoting fair competition and participating in decision-making on issues relevant to the industrial sector to which we belong, has led us to belong to various industrial chambers, business organizations, clusters and associations, both nationally and internationally.

Throughout our involvement, we have supported negotiations with local and federal governments and fostered and promoted respectful relationships with competing companies in order to drive the sector's growth and the country's economic development.

### FINSA AND TRADE ORGANIZATIONS

ASSOCIATION NAME	YEAR JOINED	ROLE WITHIN THE ORGANIZATION
American Chamber of Commerce (AMCHAM)	1990	Board Members
Mexican Association of Private Industrial Parks (AMPIP)	1986	Participation in Committees
Industrial Cluster of Aguascalientes (CLIA Aguascalientes)	2021	Participation in Meetings
Chihuahua Global EDC	2020	Participation in the Developers Committee
Invest Monterrey	2021	Board Members
Asociación de Desarrolladores Inmobiliarios, A.C. (ADI)	2013	Membership
Mexican Association of Private Equity (AMEXCAP)	2015	Membership
Asociación de Industriales de El Salto, A.C. (AISAC)	2023	Participation in Meetings
Association of Industrial Parks of Jalisco (APIEJ)	2019	Participation in Committees
Chamber of the Transformation Industry (CAINTRA)	2024	Membership
Mexican-German Chamber of Commerce and Industry (CAMEXA)	2013	Membership
Household Appliance Cluster (Clelac)	2021	Participation in Committees
Matamoros Economic Development Committee (CODEM)	1990	Participation in Meetings
Employers Confederation of Mexico (COPARMEX Matamoros)	2020	Participation in Meetings
Consejo Empresarial Mexicano de Comercio, Inversión y tecnología, A.C. (COMCE)	2022	Membership
Global Compact	2022	Membership
Sustainability for Mexico (SUMe)	2014	Membership
Tijuana EDC	2005	Participation the Developers Committee
U.S. Green Building Council (USGBC)	2009	Membership
Industriales Regiomontanos del Poniente, A.C. (IRPAC)	2025	Participation in Committees
Central Zone Automotive Cluster (CLAUZ)	2025	Membership
National Auto Parts Industry Association (INA)	2025	Membership
China Chamber Mexico	2025	Membership
ECONOMEX / AMCHAM	2025	Membership

# 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 2025" (hereinafter "Sustainability Report") and mentioned in "Annex A" for the fiscal year from January 1 to December 31, 2025.

### 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 2025" 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.

*Pablo del Arco*

Pablo del Arco Fernández  
America Expansion Director  
Valora Sostenibilidad e Innovación S.A. de C.V.  
June 9, 2026, 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
401-2	Benefits provided to full-time employees that are not provided to temporary or parttime employees	a, b
403-6	Promotion of worker health	a, b
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	a

### Performance indicators

GRI	Name of the content or indicator	Scope of information	Compliance level the GRI content (clauses)	Reported information	Unit
2-7	Employees	All operations	a, b, c, d, e	548	Total employees
				155	Total women employees
				393	Total men employees
				459	Total employees with permanent contract
				89	Total employees with temporary contract
				33	Total employees for Northwest region
				353	Total employees for Northeast region
				42	Total employees for central Mexico
				120	Total employees in Bajío and West region
				28,810.33	Total energy consumption in GJ
302-1	Energy consumption within the organization	All operations	a, b, c, d, e, f, g	20,738.26	Electrical energy consumption in GJ
				6,945.63	Gasoline energy consumption in GJ
				1,126.44	Diesel energy consumption in GJ
302-2	Energy consumption outside of the organization	All operations	a, b, c	474,009.11	Total energy consumption in GJ
302-3	Energy intensity	Common areas	a, b, c, d	3.44	Intensity of electrical energy in kWh/m2
		Leased areas		192.37	Intensity of electrical energy in kWh/m2
302-4	Reduction of energy consumption	Common areas	a, b, c, d	-18.2	Percentage reduction in energy consumption compared to 2024
303-3	Water withdrawal	All operations	a, b, c, d	258.86	Total water extraction in ML
				75.91	Water extraction in common areas in ML
				182.96	Water extraction in rented areas in ML
				75.91	Water extraction from common areas in areas with water stress in ML
				182.96	Water extraction from rented areas in areas with water stress in ML
				258.86	Total water extraction in areas with water stress in ML
				233.01	Total water discharge in ML
303-4	Water discharge	All operations	a, b, c, d, e	129.24	Discharge of surface water in ML
				42.50	Discharge of groundwater in ML
				61.28	Third party water discharge in ML



GRI	Name of the content or indicator	Scope of information	Compliance level the GRI content (clauses)	Reported information	Unit
303-5	Water consumption	All operations	a, b, c	258.86	Total water consumption in ML
				75.91	Water consumption in common areas in ML
				182.95	Water consumption in rented areas in ML
305-1	Direct (Scope 1) GHG emissions	All operations	a, b, c, d, e, f, g	594.01	Total Scope 1 emissions in tCO2
305-2	Energy indirect (Scope 2) GHG emissions	All operations	a, b, c, d, e, f, g	2,557.72	Total Scope 2 emissions in tCO2
305-3	Other indirect (Scope 3) GHG emissions	All operations	a, b, c, d, e, f, g	101,724.80	Total Scope 3 emissions in tCO2
306-3	Waste generated <sup>1</sup>	All operations	a, b	145.34	Total waste generated in tons
				2.61	Hazardous waste generated in tons
				60.07	Urban waste generated in tons
				72.83	Special handling waste in tons
				113	Number of new hires
401-1	New employee hires and employee turnover	All operations	a, b	23	New hires women
				90	New hires men
				5	New hires in the Northwest Region
				13	New hires in the Northeast Region
				3	New hires in the Bajío and West Region
				0	New hires in the Central Region
				37	Female departures
				93	Male departures
				23.59	Overall turnover rate
				5	Total number of female employees on parental leave
401-3	Parental leave	All operations	a, b, c, d, e	9	Total number of male employees on parental leave
				100	The total number of employees who have returned to work
				3	Total work-related injuries
403-9	Work-related injuries	All operations	a, c, e, f, g	0	Mortality rate
				0.40	Work-related injury rate
				1,502,840	Hours worked per year
				69	Average hours of training female vice presidency
				4	Average hours of training male vice presidency
404-1	Average hours of training per year per employee	All operations	a	24.48	Average hours of training female directors
				252.56	Average hours of training male directors
				330.13	Average hours of training female managers
				488.63	Average hours of training male managers
				323.12	Average hours of training female coordinators
				496.90	Average training hours male coordinators

<sup>1</sup> The waste data could not be fully verified due to a lack of source information that would allow for the validation of the reported records. In particular, the waste disposal logs did not include evidence to support the weighing performed on the scale.

# LIMITED INDEPENDENT Assurance Report



GRI	Name of the content or indicator	Scope of information	Compliance level the GRI content (clauses)	Reported information	Unit
				390.70	Average training hours female analysts
				567.30	Average training hours male analysts
				74.28	Average training hours female auxiliaries
				60.76	Average training hours male auxiliaries
				443.25	Average training hours female assistants and operations
				2,804.24	Average training hours male assistants and operations
404-3	Percentage of employees receiving regular performance and career development reviews	All operations	a	91.6	Percentage of evaluated personnel with permanent contract
				91.7	Percentage of men evaluated with permanent contract
				91.2	Percentage of women evaluated with permanent contract
405-1	Diversity of governance bodies and employees	All operations	a, b	11	Percentage of women on the board
				89	Percentage of men on the board
				56	Percentage of board members over 51 years old
				33	Percentage of board members aged 31 to 50
				11	Percentage of boards members under 30 years old
				1	Total male presidents > 51 years old
				2	Total male vice presidents > 51 years old
				2	Total female vice presidents > 51 years old
				1	Total male vice presidents between 31 and 50 years old
				1	Total female vice presidents between 31 and 50 years old
				1	Total female directors > 51 years old
				2	Total female directors between 31 and 50 years old
				5	Total male directors > 51 years old
				10	Total male directors between 31 and 50 years old
				2	Total female managers > 51 years old
				17	Total female managers between 31 and 50 years old
				1	Total female managers under 30 years old
				15	Total male managers > 51 years old
				23	Total male managers between 31 and 50 years old
				1	Total male managers under 30 years old
				6	Total female coordinators > 51 years old
				15	Total female coordinators between 31 and 50 years old
				4	Total female coordinators under 30 years
6	Total male coordinators > 51 years				
32	Total male coordinators between 31 and 50 years				
4	Total male coordinators under 30 years				
5	Total female analysts > 51 years				



GRI	Name of the content or indicator	Scope of information	Compliance level the GRI content (clauses)	Reported information	Unit
				19	Total female analysts between 31 and 50 years
				11	Total female analysts under 30 years
				2	Total male analysts > 51 years
				12	Total male analysts between 31 and 50 years
				12	Total male analysts under 30 years
				15	Total female Others (assistants, interns and operatives) > 51 years
				15	Total women Others (assistants, trainees and operatives) between 31 and 50 years old
				8	Total women Others (assistants, trainees and operatives) under 30 years old
				81	Total men Others (assistants, trainees and operatives) > 51 years old
				83	Total men Others (assistants, trainees and operatives) between 31 and 50 years old
32	Total men Others (assistants, trainees and operatives) under 30 years old				

# GRI

## Content Index

Statement of use	FINSA has reported the information cited in this GRI content index for the period of January 1st to December 31st of 2025 with reference to the GRI Standards.
GRI 1 used	GRI:1 Foundation 2021

DISCLOSURE	PAGE/ANSWER
GRI 1 Foundation 2021	
GRI 2: General Disclosures 2021	
<b>1. THE ORGANIZATION AND REPORTING PRACTICES</b>	
2-1 Organizational details	7
2-2 Entities included in the organization's sustainability reporting	7, 98
2-3 Reporting period, frequency and contact point	6
2-4 Restatements of information	This report does not present re-expressions of information
2-5 External assurance	139
<b>2. WORKERS AND ACTIVITIES</b>	
<b>3-3 MATERIAL TOPIC: EMPLOYEE RELATIONS</b>	
2-6 Activities, value chain and other business relationships	12, 109
2-7 Employees	57
2-8 Workers who are not employees	58
<b>3. GOVERNANCE</b>	
2-9 Governance structure and composition	99
2-10 Nomination and selection of the highest governance body	99
2-11 Chair of the highest governance body	99
2-12 Role of the highest governance body in overseeing the management of impacts	99
2-13 Delegation of responsibility for managing impacts	101
2-14 Role of the highest governance body in sustainability reporting	6

DISCLOSURE	PAGE/ANSWER
2-15 Conflicts of interest	103
2-17 Collective knowledge of the highest governance body	100
<b>4. STRATEGY, POLICIES AND PRACTICES</b>	
2-22 Statement on sustainable development strategy	5, 16
2-23 Policy commitments	16, 22, 104
2-24 Embedding policy commitments	104
2-25 Processes to remediate negative impacts	105
2-26 Mechanisms for seeking advice and raising concerns	105
2-27 Compliance with laws and regulations	104
2-28 Membership associations	111
<b>5. STAKEHOLDER ENGAGEMENT</b>	
GRI 3-3- MATERIAL TOPIC: COMMITMENT WITH STAKEHOLDERS	
2-29 Approach to stakeholder engagement	22
2-30 Collective bargaining agreements	We do not have unionized staff
<b>GRI 3: MATERIAL TOPIC 2021</b>	
3-1 Process to determine material topics	21
3-2 List of material topics	21
3-3 Management of material topics	21
<b>GRI 101: BIODIVERSITY 2024</b>	
GRI 3-3. MATERIAL TOPIC: BIODIVERSITY	
101-1 Policies to halt and reverse biodiversity loss	55
<b>GRI 202: MARKET PRESENCE 2016</b>	
202-2 Proportion of senior management hired from the local community	66
<b>GRI 203: INDIRECT ECONOMIC IMPACTS 2016</b>	
203-1 Infrastructure investments and services supported	72
<b>GRI 204: PROCUREMENT PRACTICES 2016</b>	
GRI 3-3. MATERIAL TOPIC: SUPPLY CHAIN MANAGEMENT	
204-1 Proportion of spending on local suppliers	110

DISCLOSURE	PAGE/ANSWER
<b>GRI 205: ANTI-CORRUPTION 2016</b>	
GRI 3-3. MATERIAL TOPIC: ETHICS AND TRANSPARENCY	106
205-1 Operations assessed for risks related to corruption	106
205-3 Confirmed incidents of corruption and actions taken	106
<b>GRI 302: ENERGY 2016</b>	
GRI 3-3. MATERIAL TOPIC: ENERGY MANAGEMENT	32
302-1 Energy consumption within the organization	32
302-2 Energy consumption outside of the organization	33
302-3 Energy intensity	35
302-4 Reduction of energy consumption	35
<b>GRI 303: WATER AND EFFLUENTS 2018</b>	
GRI 3-3. MATERIAL TOPIC: WATER MANAGEMENT	41
303-1 Interactions with water as a shared resource	41
303-2 Management of water discharge-related impacts	50
303-3 Water withdrawal	42
303-4 Water discharge	49
303-5 Water consumption	47
<b>GRI 305: EMISSIONS 2016</b>	
GRI 3-3. MATERIAL TOPIC: GREENHOUSE GAS EMISSIONS	37
305-1 Direct (Scope 1) GHG emissions	38
305-2 Energy indirect (Scope 2) GHG emissions	39
305-3 Other indirect (Scope 3) GHG emissions	40
305-4 GHG emissions intensity	33
305-5 Reduction of GHG emissions	40
<b>GRI 306: WASTE 2020</b>	
GRI 3-3. WASTE MANAGEMENT	53
306-3 Waste generated	54

DISCLOSURE	PAGE/ANSWER
<b>GRI 401: EMPLOYMENT 2016</b>	60
401-1 New employee hires and employee turnover	60
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	64
401-3 Parental leave	64
<b>GRI 402: LABOR/MANAGEMENT RELATIONS 2016</b>	
402-1 Minimum notice period regarding operational changes	The minimum notice periods are 30 days.
<b>GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018</b>	
<b>GRI 3-3. MATERIAL TOPIC: HEALTH, SAFETY AND WELL BEING</b>	
403-1 Occupational health and safety management system	67
403-2 Hazard identification, risk assessment, and incident investigation	67
403-3 Occupational health services	67
403-4 Worker participation, consultation, and communication on occupational health and safety	69
403-5 Worker training on occupational health and safety	68
403-6 Promotion of worker health	69
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	68
403-8 Workers covered by an occupational health and safety management system	67
403-9 Work-related injuries	69
403-10 Work-related ill health	69
<b>GRI 404: TRAINING AND EDUCATION 2016</b>	
404-1 Average hours of training per year per employee	70
404-2 Programs for upgrading employee skills and transition assistance programs	71
404-3 Percentage of employees receiving regular performance and career development reviews	70
<b>GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016</b>	73
405-1 Diversity of governance bodies and employees	66
<b>GRI 413: LOCAL COMMUNITIES 2016</b>	
<b>GRI: 3-3. MATERIAL TOPIC: COMMUNITIES RELATIONS</b>	74
413-1 Operations with local community engagement, impact assessments, and development programs	74

DISCLOSURE	PAGE/ANSWER
<b>GRI 415: PUBLIC POLICY 2016</b>	
415-1 Political contributions	During 2025 contributions to politics representatives weren't made
<b>GRI 418: CUSTOMER PRIVACY 2016</b>	
GRI 3-3. MATERIAL TOPIC: CYBERSECURITY AND INFORMATION PRIVACY	
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	108
GRI 3-3. MATERIAL TOPIC: MATERIALS (EFFICIENCY AND SUPPLY)	
GRI 3-3. MATERIAL TOPIC: CLIMATE CHANGE	111
GRI 3-3. MATERIAL TOPIC: SUSTAINABLE BUILDINGS AND LIFE CYCLE MANAGEMENT	
GRI 3-3. MATERIAL TOPIC: INFRASTRUCTURE AND SERVICES OF INDUSTRIAL PARKS	37
	31
	31

# SASB Index

SASB INDEX	CONTENT	PAGE/ ANSWER	
<b>ACTIVITY PARAMETERS</b>	IF-RE-000.A	Number of properties, by real estate subsector	11
	IF-RE-000.B	Leasable floor area, by real estate subsector	11
	IF-RE-000.C	Percentage of indirectly managed properties, by real estate subsector	12
	IF-RE-000.D	Average occupancy rate, by real estate subsector	13
<b>ENERGY MANAGEMENT</b>	IF-RE-130a.1	Energy consumption data coverage as a percentage of total floor area, by property sector	32
	IF-RE-130a.2	1) Total energy consumed by portfolio area with data coverage, by real estate subsector	33
	IF-RE-130a.2	2) Percentage grid electricity, by real estate subsector	33
	IF-RE-130a.2	3) Percentage renewable energy, by real estate subsector	36
	IF-RE-130a.3	Like-for-like percentage change in energy consumption for portfolio area with data coverage, by real estate subsector	34
	IF-RE-130a.4	1) Percentage of eligible portfolio that has an energy rating	Not applicable
	IF-RE-130a.4	2) Percentage of eligible portfolio certified to ENERGY STAR, by real estate subsector	Not applicable
	IF-RE-130a.5	Description of how building energy management considerations are integrated into real estate investment analysis and operational strategy	Not applicable
<b>WATER MANAGEMENT</b>	IF-RE-140a.1	1) Water withdrawal data coverage as a percentage of total floor area	42
	IF-RE-140a.1	2) Water withdrawal data coverage as a percentage of floor area in regions with High or Extremely High Baseline Water Stress, by real estate subsector	44
	IF-RE-140a.2	1) Total water withdrawn by portfolio area with data coverage	46
	IF-RE-140a.2	2) Percentage in regions with High or Extremely High Baseline Water Stress, by real estate subsector	45
	IF-RE-140a.3	Like-for-like percentage change in water withdrawn for portfolio area with data coverage, by real estate subsector	Not applicable
	IF-RE-140a.4	Description of water management risks and discussion of strategies and practices to mitigate those risks	41

SASB INDEX	CONTENT	PAGE/ ANSWER
	IF-RE-410a.1 1) Percentage of new leases containing a cost recovery clause for resource-efficiency-related capital improvements	Not applicable
	IF-RE-410a.1 2) Associated leased floor area, by real estate subsector	14
<b>MANAGEMENT OF TENANT SUSTAINABILITY IMPACTS</b>	IF-RE-410a.2 1) Percentage of tenants that are separately metered or sub-metered for grid electricity consumption	Not applicable
	IF-RE-410a.2 2) Percentage of tenants that are separately metered or sub-metered for water withdrawals, by real estate subsector	Not applicable
	IF-RE-410a.3 Discussion of the approach to measuring, incentivizing, and improving tenant sustainability impacts	Not applicable
<b>CLIMATE CHANGE ADAPTATION</b>	IF-RE-450a.1 Area of properties located in 100-year flood zones, by real estate subsector	Not applicable
	IF-RE-450a.2 Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	31

## SDG Index

SUSTAINABLE DEVELOPMENT GOAL	PAGE
<b>SDG 1.</b> No Poverty	19, 74 to 95
<b>SDG 2.</b> Zero Hunger	19, 74 to 95
<b>SDG 3.</b> Good Health and Well-Being	19, 38, 74 to 95
<b>SDG 4.</b> Quality education	19, 74 to 95
<b>SDG 5.</b> Gender Equality	19, 63, 66, 70, 74 to 95
<b>SDG 6.</b> Clean Water and Sanitation	19, 42, 74 to 95
<b>SDG 7.</b> Affordable and Clean Energy	19, 32, 74 to 95
<b>SDG 8.</b> Decent Work and Economic Growth	19, 32, 56, 63, 66, 69, 74 to 95
<b>SDG 9.</b> Industry, Innovation and Infrastructure	19, 74 to 95

SUSTAINABLE DEVELOPMENT GOAL	PAGE
<b>SDG 10.</b> Reduced Inequalities	19, 56, 69, 74 to 95
<b>SDG 11.</b> Sustainable Cities and Communities	19, 32, 38, 74 to 95
<b>SDG 12.</b> Responsible Consumption and Production	19, 38, 74 to 95
<b>SDG 13.</b> Climate Action	19, 32, 38, 74 to 95
<b>SDG 14.</b> Life Below Water	19, 38, 74 to 95
<b>SDG 15.</b> Life on Land	19, 38, 74 to 95
<b>SDG 16.</b> Peace, Justice and Strong Institutions	16, 19, 67, 74 to 95
<b>SDG 17.</b> Partnerships for the Goals	19, 74 to 95, 96 to 108

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