



Working for a
**sustainable
future**

2022

Annual Sustainability
Report





FINSA is a Mexican company with over 45 years in the industrial real estate market. At FINSA, we make social, environmental and governance best practices part of our operations as part of our commitment to sustainability.

At FINSA we work for a sustainable future.



Table of Contents

Letter from the President and Chief Executive Officer 4

FINSA in numbers 5

Our company

Our company 7
 FINSA over time 8
 Our main purpose 10
 Our portfolio, products and markets served 11

Appendices

About this Report 70
 GRI Index 71
 SASB Index 73

Sustainability

We create value for everyone

ESG Strategy 21
 Materiality 25



Governance

We build value through transparency

Board of Directors 30
 Management team 31
 Ethics and whistleblower hotline 33
 Human Rights 34
 Stakeholders 35
 Supply chain 36



Social Impact

We add to the wellbeing of those around us

Human Capital 39
 Services 45
 Training and Education 48
 Our social projects 50
 FINSA Foundation 55



Environmental Impact

We make a positive difference in caring for the planet

Environment 60
 Energy use and emissions 61
 Water 64
 Waste 66
 Sustainable Parks 68



Letter from the President and

Chief Executive Officer

GRI 2-22

In 2022 we celebrated FINSA's 45th anniversary and the closing of a year of great success, in which we showed our resilience as a company and as a country, as well as our ability to reinvent ourselves and move forward.

Industrial real estate growth was up 30 percent, compared to 2021, supported by a series of circumstantial factors, such as the trade conflict between the United States and China, the war between Russia and Ukraine and the consequent disruption of global supply chains, which led companies to think about relocating their production plants, or nearshoring, to the USMCA region, in order to be closer to their main consumer.


This phenomenon has caused unprecedented growth in the industrial real estate market, resulting in unique opportunities for Mexico to become the center of global manufacturing and logistics, with industrial parks being an essential pillar of Mexico's strategic infrastructure to attract and successfully operate these investments.

This involves major challenges that we must address, including the availability of energy, infrastructure development, security, education, integration of supply chains at the regional level and decarbonization targets that an increasing number of countries have set themselves in order to mitigate climate change.

Therefore, at FINSA we have deepened our commitment to incorporate ESG (Environmental, Social and Governance) criteria into our operations, improving the long-term profitability of the business, reducing environmental risks and impacts, enhancing the confidence of an industrial ecosystem and simultaneously fostering a positive impact on our stakeholders.

The sustainability model presented in this report is based on our strategic objectives and is comprised of four main pillars: Talent and Corporate Culture, Environment, Ethics and Legality and Community, which, in turn, are supported by various cross-cutting approaches such as risk management, innovation, commitment, value chain, responsibility and resilience, as well as a sustainable sense of business.

The actions undertaken in 2022 feed this sustainable strategic system and are decisive to achieve good ESG performance, thus contributing to the consolidation of trust with our stakeholders, meeting the level of satisfaction and profitability, as well as reducing risks.



At FINSA, we understand the importance of our impact on community development, this motivates us to continue growing and reinvent ourselves again and again, we care about people, about Mexico and the environment, because we want a better future for all humanity.

Sergio Argüelles González

President of the Board and
Chief Executive Officer

FINSA in numbers

23 Industrial parks

+70 locations in Mexico

45 years of experience

11.8 million m² constructed

3.3 million m² managed and leased

402 employees



Our presence

GRI 2-1, 2-2

Our strategic locations enable our customers and their suppliers to operate successfully through highly integrated and competitive supply chains.



Our properties have a total of **11 million developed m²**

Our company

GRI 2-1, 2-2, 2-6, 2-28

FINSA is a Mexican company founded in 1977 that designs, builds, manages and operates industrial real estate developments located in 16 Mexican states and Mexico City.

We seek to offer integral spaces that facilitate our customers' growth and development while we contribute to improving productivity.

Our 402 employees are specialized in the development and operation of industrial spaces, which become the ideal sites for the different suppliers of the industry in general and original equipment manufacturers to install their operations centers and in turn, reduce operating costs and socio-environmental impacts of our assets.

We include recreational and sports areas in some of our park designs, which contribute to the wellbeing of our customers' work teams. Some developments, due to their size and location, have daycare centers, convenience stores, restaurants and hotels.

This has been the hallmark that has distinguished us for 45 years and has helped us to position FINSA nationally as one of the leading industrial real estate development companies.



Our history

FINSA was founded 45 years ago in Matamoros, Tamaulipas, to meet the needs of foreign investors who were looking for places to install industrial infrastructure to house maquiladora [in-bond manufacturing] companies that were arriving in that border city.

Our first industrial park, called FINSA Matamoros del Norte, was created in 1979 on a 100-hectare site. The first maquiladora, Componentes Mecánicos de Matamoros, owned by General Motors, set up there. This is how it all started.

FINSA over time

1977	1992	1994	1998	2000	2005	2006
<p>FINSA launches operations in Matamoros, Tamaulipas</p>	<p>The first “<i>Banderas Verdes</i>” (Green Flags) certified industrial park is built in Mexico City, FINSA Iztapalapa.</p> <p>First automotive industry industrial park in Latin America developed for VW in Puebla</p>	<p>FINSA Iztapalapa industrial park’s daycare center opens</p> <p>GECC’s first loan in Mexico’s industrial real estate sector</p>	<p>FINSA Coahuila is developed for automotive industry suppliers</p>	<p>A joint Venture is signed with an international fund to double the industrial building portfolio</p>	<p>A 1-million-square-meter portfolio is placed with an international fund</p>	<p>A joint venture is launched with an international fund to develop 929,000 m²</p>
2007	2008	2009	2010	2012	2014	2015
<p>FINSA Guadalupe develops the first integrated industrial park in Mexico where housing, trade and industry converge</p>	<p>Construction begins on the first LEED Gold-certified industrial building in Nuevo León, awarded by the United States Green Building Council (USGBC)</p>	<p>Consolidation of FINSA Foundation</p>	<p>A joint venture is signed with a U.S. private equity fund to expand industrial developments.</p> <p>The first Environmental Quality Certificate (Certificado de Calidad Ambiental), issued by the Federal Environmental Protection Agency (PROFEPA), is received</p>	<p>2,750 million pesos of capital is raised through Development Capital Certificates (CKD FINSACK 12)</p>	<p>Received the <i>Empresa Socialmente Responsable</i> (Socially Responsible Company), Award</p>	<p>5 billion pesos of capital raised through Development Capital Certificates (CKD) FINWSCK 15)</p>



2017

FINSA Guadalupe industrial park's daycare center opens

2018

FINSA Monterrey and FINSA Guadalupe receive the Authorized Economic Operator (*Operador Económico Autorizado- OEA*) certification

2019

The largest real estate transaction in Latin America with a placement of 1.2 million sq. m. with a FIBRA was closed

2021

USD 395 million in capital raised through a hybrid fund (CKD III + FINSA III + FINSA IV)

First Green Financing obtained

2022

Adhesion with the United Nations Global Compact





Our main purpose

At FINSA, we are committed to being honest and responsible in all our actions, in line with our values.

Mission

To maintain leadership in the industrial real estate sector by providing innovative and effective solutions with a sustainable approach.

We create long-term value for our customers and high profitability for our shareholders backed by multiple successful operations.

Our achievements are the result of the dedication and talent of our team, as well as long-lasting relationships with our stakeholders.

Vision

To be recognized as leaders in Mexican industrial real estate development; known for our innovation, social responsibility, sustainability and credibility.

We strive to provide excellence to our customers and investors by making our team the company's most important asset.



Values

Excellence

Innovation

Integrity and Transparency

Service

Teamwork

Our portfolio, products and **markets served**

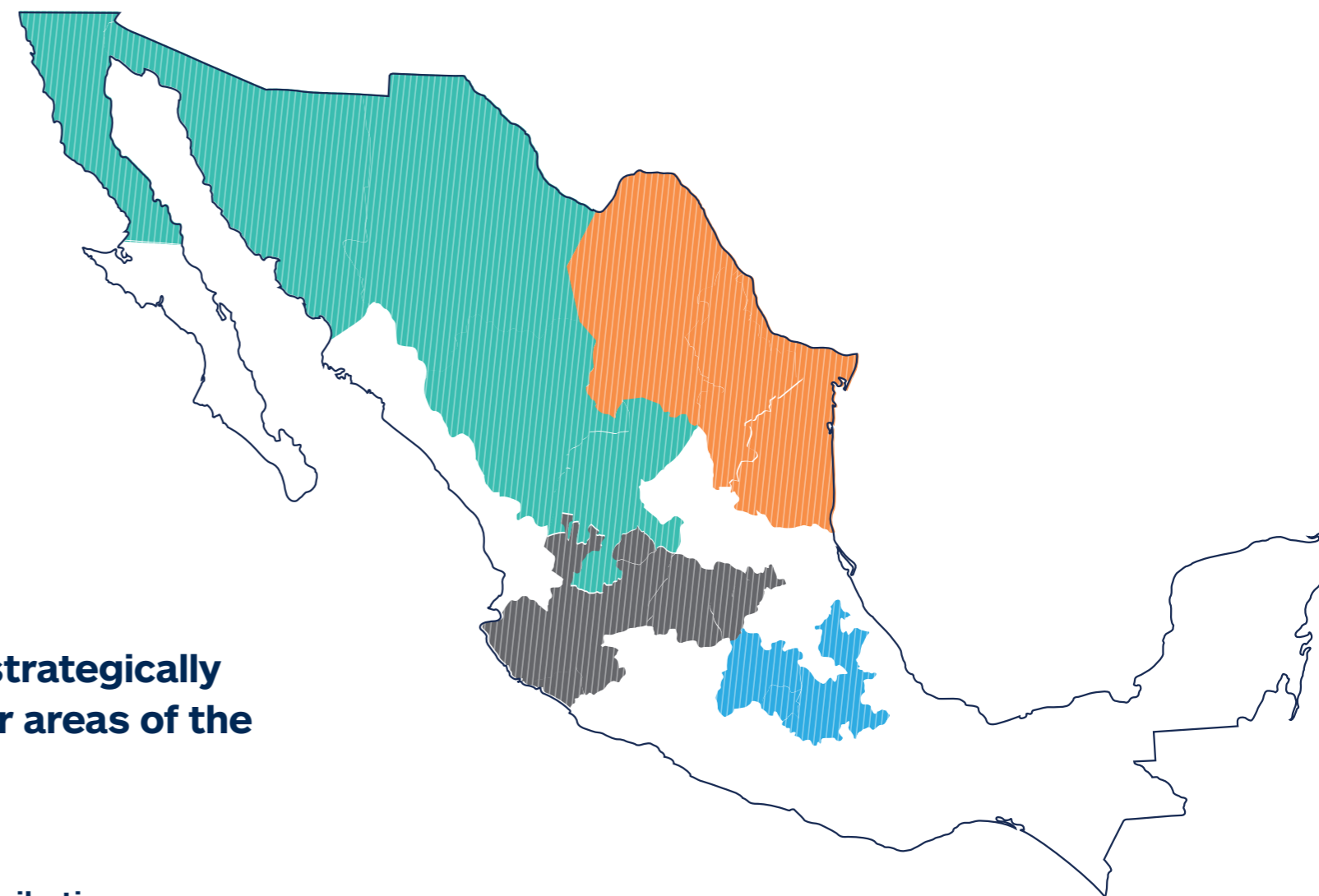
We offer our customers customized services that allow us to identify their project's needs.

Our services focus on the development of industrial spaces, the integral maintenance of industrial parks and the management of property portfolios.

In our industrial parks, we develop and lease space to global companies belonging to different sectors such as: automotive, logistics, electronics, food and beverage, medical, metal-mechanical, packaging, and aerospace, among others.

Our presence in the Mexican market has been consolidated throughout these 45 years, thanks to the preference of different national and international companies that have chosen us as part of their value chain.

In 2022 we strategically covered four areas of the country.



/ Industrial property occupancy distribution

Business	Northeast	Center	Bajío and West	Northwest	Total
Industrial parks	11	3	5	4	23
Gross Leasable Area (GLA) in m ²	1,767,036.65 m ²	422,410.96 m ²	301,376.58 m ²	846,257.14 m ²	3,337,081.33 m ²
Occupied area (m ²)	1,738,454.47 m ²	397,669.72 m ²	282,541.40 m ²	845,620.32 m ²	3,264,285.90 m ²
Percentage of occupancy	98.38%	94.14%	93.75%	99.92%	97.82%

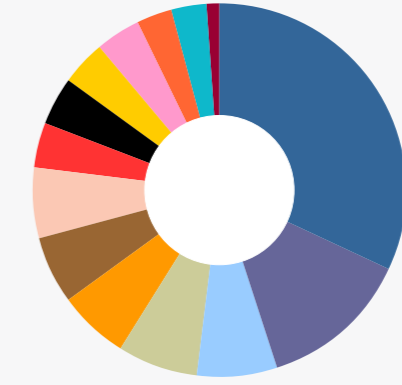


Industrial parks

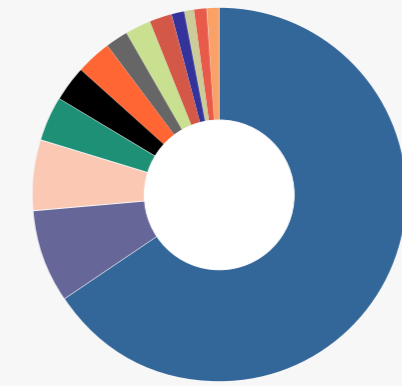
	Location	Park	Industry
REGION Northwest	Baja California	FINSA Tijuana	Aerospace / Medical / Electronics / Packaging / Logistics / Manufacturing
		FINSA Tijuana Alamar	Medical / Electronics / Packaging / Logistics / Manufacturing / Food / Aerospace
	Chihuahua	FINSA Juárez Independencia I	Logistics / Aerospace / Automotive / Metal-mechanic / Electronics
		FINSA Chihuahua El Saucito	Paper and cardboard / Manufacturing
REGION Northeast	Coahuila	FINSA Coahuila	Automotive / Electronics / Logistics / Manufacturing
	Nuevo León	FINSA Guadalupe	Automotive / Electronics / Logistics / Manufacturing / Metal-mechanic / Paper and cardboard
		FINSA Santa Catarina	Automotive / Electronics / Logistics / Manufacturing / Metal-mechanic
		FINSA Santa Catarina II	Automotive / Electronics / Logistics / Manufacturing / Metal-mechanic
		FINSA Monterrey	Automotive / Electronics / Logistics / Manufacturing / Metal-mechanic
	Tamaulipas	FINSA Nuevo Laredo	Automotive / Electronics / Logistics / Manufacturing / Medical
		FINSA Nuevo Laredo Poniente	Medical / Automotive / Logistics / Manufacturing
		FINSA Reynosa Maquilpark	Automotive / Electronics / Packaging / Logistics / Manufacturing
		FINSA Reynosa Oriente	Automotive / Electronics / Packaging / Logistics / Manufacturing
		FINSA Matamoros del Norte	Automotive / Electronics / Logistics / Manufacturing / Metal-mechanic
FINSA Matamoros Oriente		Automotive / Electronics / Manufacturing / Metal-Mechanic / Logistics	
REGION Bajío and West	Jalisco	FINSA Jalisco El Salto	Logistics
	Aguascalientes	FINSA Aguascalientes	Automotive / Electronics / Logistics / Manufacturing / Metal-mechanic
	Querétaro	FINSA Querétaro	Automotive / Aerospace / Logistics / Manufacturing
		FINSA Querétaro II	Automotive / Manufacturing / Paper and cardboard / Metal-mechanic
		FINSA Querétaro III	Automotive / Aerospace / Logistics / Manufacturing / Data Centers
REGION Central Mexico	Mexico City (CDMX)	FINSA Iztapalapa	Logistics / Services / Commercial
	Puebla	FINSA Puebla	Automotive / Logistics / Commercial / Food
		FINSA Puebla II	Automotive / Logistics / Commercial / Food / Textile

/ Industrial lines of business served by region, (m² of industrial buildings for lease in joint ownership and under administration)

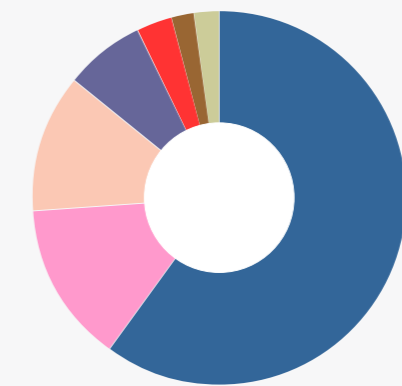
Region	Northeast (m ²)	%	Center (m ²)	%	Bajío and West (m ²)	%	Northwest (m ²)	%
Construction	97,873	6%	0	0%	0	0%	14,028	2%
Automotive	556,128	32%	260,443	65%	170,802	60%	270,445	32%
Electronics	68,348	4%	0	0%	8,429	3%	63,058	7%
Pharmaceutical	0	0%	3,368	1%	0	0%	0	0%
Health and Beauty	112,859	6%	0	0%	4,961	2%	9,946	1%
Warehousing and logistics	226,636	13%	31,047	8%	18,374	7%	34,244	4%
Paper and stationery	66,200	4%	13,587	3%	0	0%	64,667	8%
Cooling	75,823	4%	0	0%	0	0%	0	0%
Medical	10,825	1%	50	0%	0	0%	101,308	12%
Retail	59,588	3%	13,343	3%	0	0%	7,584	1%
Under Construction	69,916	4%	0	0%	39,868	14%	27,867	3%
Information technology	125,767	7%	0	0%	0	0%	0	0%
Aerospace	2,851	0%	0	0%	0	0%	13,541	2%
Services	4,013	0%	8,063	2%	0	0%	56,687	7%
Metal-mechanic	114,014	7%	4,481	1%	5,224	2%	78,926	9%
Food and Beverages	97,099	6%	23,599	6%	34,884	12%	2,806	0%
Appliances	50,515	3%	0	0%	0	0%	0	0%
Plastics	0	0%	5,574	1%	0	0%	45,527	5%
Textile	0	0%	8,914	2%	0	0%	14,736	2%
Packaging	0	0%	4,529	1%	0	0%	40,251	5%
Various Sectors	0	0%	14,565	4%	0	0%	0	0%
Power/Fuel	0	0%	6,106	2%	0	0%	0	0%
Total	1,738,454.47	100%	397,669.72	100%	282,541.40	100%	845,620.32	100%



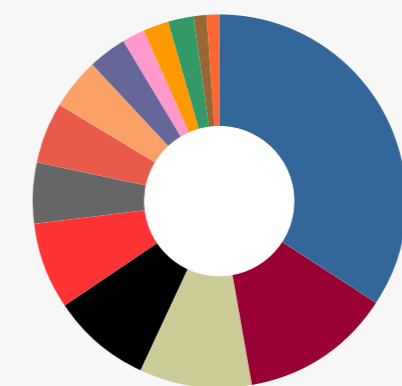
/Northwest



/Center



/Bajío and West



/Northwest

In order to meet the needs of our automotive customers, we developed four properties specialized in housing original equipment manufacturer (OEM) suppliers for the automotive industry.

These industrial parks are in areas next to where automakers are located to facilitate logistics, warehousing and on-time delivery, reducing transportation, inventory and packaging costs.

In addition, as part of our properties, we have buildings that house offices and other spaces, which can be used based on demand and our customers' needs.

Dedicated supplier parks

FINSA Aguascalientes

FINSA Puebla

FINSA Puebla II

FINSA Coahuila

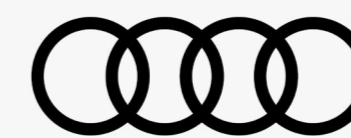
Automotive industry

▪ Nissan, Daimler e Infiniti

▪ Volkswagen

▪ Audi

▪ General Motors

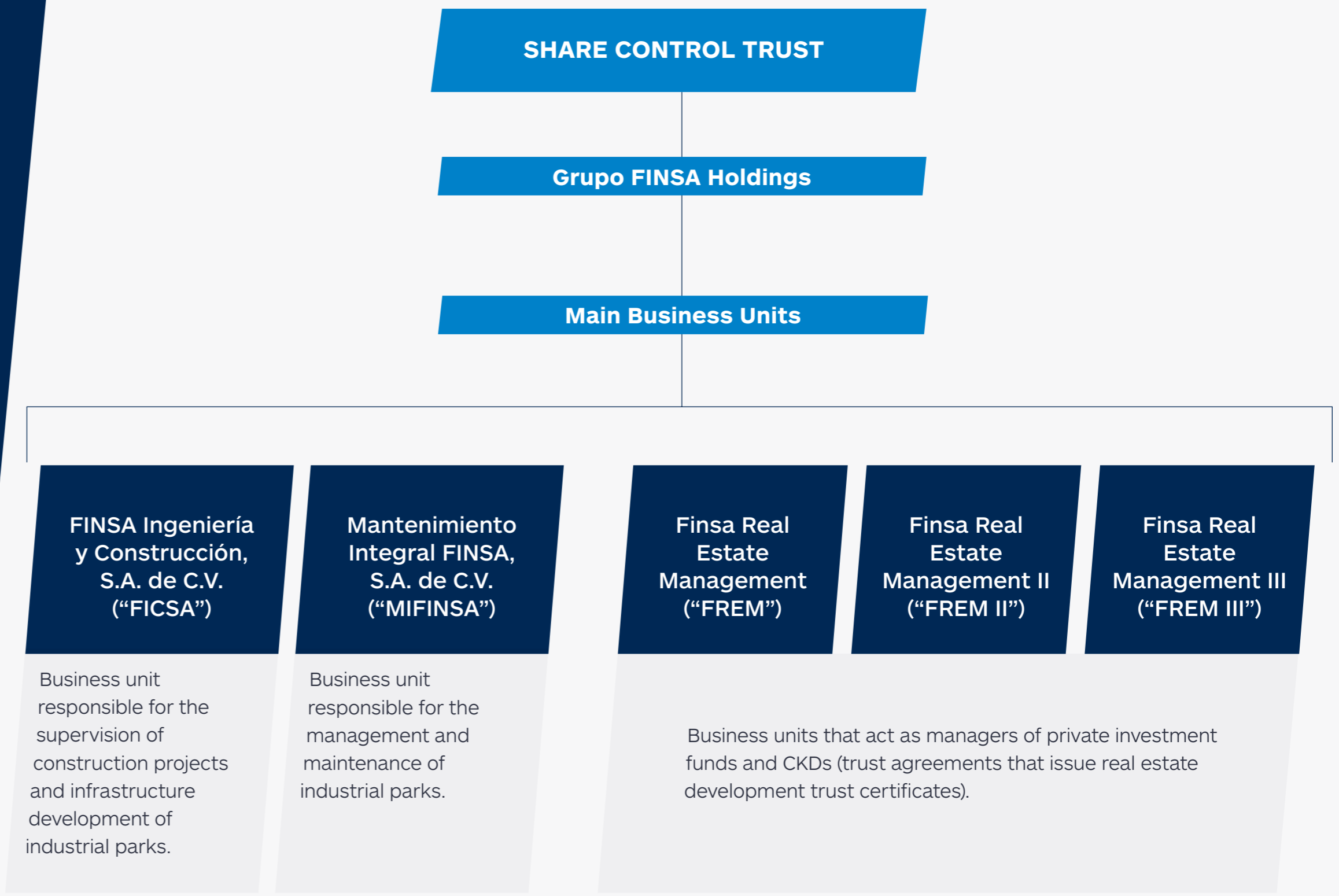


All of our efforts to offer first-class industrial real estate developments have been rewarded by obtaining certification as an Authorized Economic Operator (Operador Económico Autorizado - OEA) for property security in two of our industrial parks: FINSA Monterrey and FINSA Guadalupe.

Operational structure

GRI 2-2

FINSA's companies belong to a share control trust, which participates as a majority shareholder and directly in seven of the Group's principal subsidiaries ("Holdings"). These subsidiaries, in turn, are involved, directly and indirectly, in approximately 30 companies, each with different business units. FINSA's main operating business units are part of these companies.



Membership in chambers and associations

Aware that business relationships are strengthened by making alliances and participating in different forums to promote our industry, we are part of the following chambers and associations:



Role within the organization

- American Chamber of Commerce, (AMCHAM) / Board Members
- Chihuahua Global EDC / Participation in industrial park committees
- Mexican Association of Private Industrial Parks, (AMPIP) / Chair of the Board and participation in committees
- Invest Monterrey / Board Members

Participation in projects

- National Chamber of the Manufacturing Industry (Cámara Nacional de la Industria de la Transformación - CANACINTRA)
- Matamoros Economic Development Committee (Comité de Desarrollo Económico de Matamoros - CODEM)
- Mexican Business Council for Commerce, Investment and Technology (Consejo Empresarial Mexicano de Comercio, Inversión y Tecnología, A.C. - COMCE)
- National Council of the Maquiladora and Manufacturing Export Industry (National Council of the Maquiladora and Manufacturing Export Industry -INDEX)
- Tijuana EDC

Membership

- Association of Real Estate Developers, A.C. (Asociación de Desarrolladores Inmobiliarios AC -ADI)
- Association of Industrial Parks of Jalisco, (Asociación de Parques Industriales de Jalisco - APIEJ)
- Manufacturing Industry Chamber (Cámara de la Industria de la Transformación - CAINTRA)
- Mexican-German Chamber of Commerce and Industry (Cámara Mexicano - Alemana de Comercio en la Industria - CAMEXA)
- Automotive Cluster of Aguascalientes (Clúster Automotriz de Aguascalientes - CLIA)
- Automotive Cluster of Nuevo León (Clúster Automotriz de Nuevo León - CLAUT)
- Medical Device Cluster Baja California (Clúster Medical Device Baja California)
- Employers Confederation of the Mexican Republic (Confederación Patronal de la República Mexicana - COPARMEX)
- Employers Confederation of the Mexican Republic (COPARMEX Tamaulipas)
- National Auto Parts Industry Association (Industria Nacional de Autopartes - INA)
- Sustainability for Mexico (Sostenibilidad para México - SUMe)
- The Borderplex Alliance
- U.S. Green Building Council (USGBC)



Certifications

Environmental Quality (Calidad Ambiental)

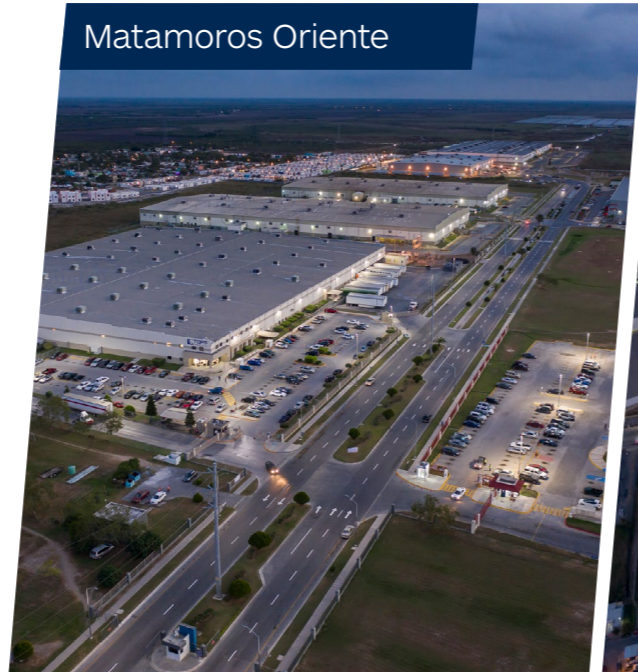
FINSA Industrial Park

In our ongoing search to improve our performance, we have innovated processes and optimized our operations as a way to comply with the standards that apply to us as an industry.

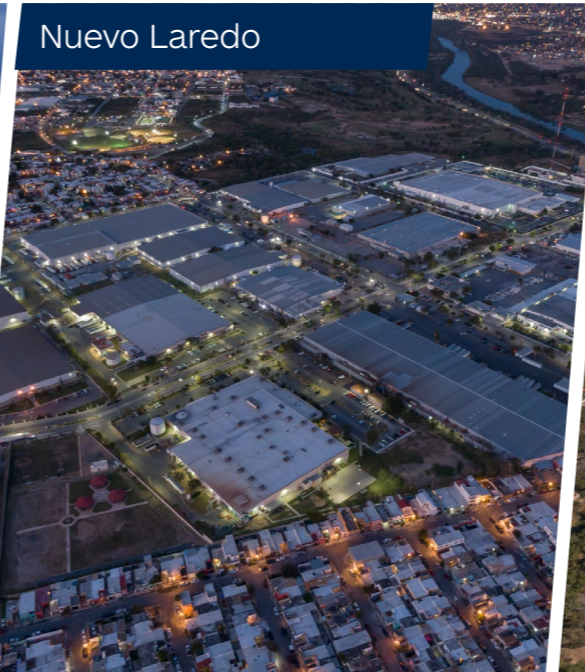
Proof of this are the various certifications, recognitions and awards we received in 2022.

Awards

Socially Responsible Company (ESR)



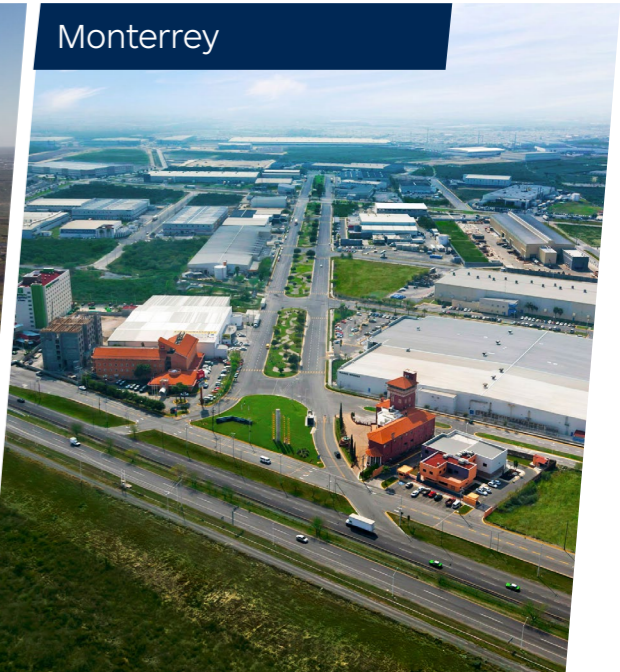
Matamoros Oriente



Nuevo Laredo



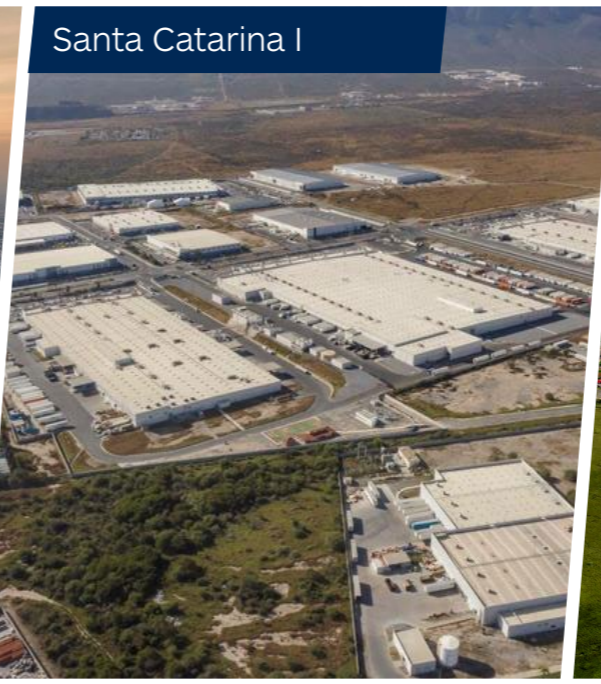
Reynosa Maquilpark



Monterrey



Guadalupe



Santa Catarina I



Santa Catarina II



Aguascalientes

LEED (Leadership in Energy and Environmental Design)

Certified buildings



The buildings built by FINSA that obtained a LEED BD+C (Core and Shell), “Gold” level certification in 2022 resulted in the following savings:

2,325.79
tons of CO₂eq
avoided

1,144.31
tons of garbage saved
from landfills

4,477.43
m³ of water saved

FINSA has two administrative office buildings that in 2019 obtained the EDGE (*Excellence in Design for Greater Efficiencies*) Certificate from Green Business Certification Inc. (GBCI).



Santa Catarina Offices

34% energy savings

32% water savings

24.00 tCO₂/year
operational CO₂ emissions

12.60 tCO₂/year
operational CO₂ savings



FINSA Aguascalientes Offices

45% energy savings

35% water savings

12.30 tCO₂/year
operational CO₂ emissions

10.13 tCO₂/year
operational CO₂ savings



01 sustainability

We create value for everyone



GRI 3-1, 3-2, 3-3, 2-12, 2-22

ESG Strategy

GRI 2-12, 2-22, 2-23

At FINSA we operate under a sustainability framework, which means that we take care of environmental, social and governance aspects in order to work with a continuous improvement approach, which allows us to evaluate our growth and development over time.

Our sustainable performance is reflected in our labor practices, where we support the development of all our employees nationwide through courses and workshops that enable them to grow personally and professionally.

In addition, through the FINSA Foundation, we support children and young people through scholarships to continue their education and promote social development.

We know that caring for the environment is essential for future generations; therefore, we have undertaken a series of actions for the conservation and responsible use of the natural resources we use in our operations.

We have adequate waste management, responsible water consumption and responsible use of fuels and energy, which have allowed us to maintain adequate levels of energy and water efficiency.

In this area, we have been certified by the Federal Environmental Protection Agency (PROFEPA), as an Environmental Quality Company (Empresa de Calidad Ambiental), due to our industrial park operations and maintenance activities. Since 2014 we have received the ESR Award, granted by the Mexican Center for Philanthropy (Centro Mexicano para la Filantropía), to all companies that show responsible and sustainable development.

The sustainability area of our company is led by the Office of the Vice President of Human Capital and Sustainable Development, which has appointed the ESG Management to review and implement environmental, social and governance criteria.

To manage our ESG practices, we have defined a Sustainability model that will allow us to operate responsibly, meet the needs and expectations of our stakeholders and help us to continue to consolidate our position in our industry and respond to global ESG challenges.



Our ESG model has four strategic pillars: Talent and corporate culture, Ethics, Legality and Anti-corruption, Environment and Community, these pillars mark the course we must follow to make our company a sustainable organization, through the following approaches:

Risk management

- Reduce impacts on ESG* issues and stakeholders by managing and preventing risks (physical, regulatory, financial, legal, environmental, labor, market, social, tax, reputational, climate or potential contingencies).
- The survival of our company depends on risk management to improve performance in an efficient and cost-effective manner.
- Responsible investment.

Innovation

- Anticipate the needs of the sector with sustainable projects.
- Meet market challenges and trends.
- Make use of new technologies for sustainable management.
- Drive the strategy with the participation of different departments to promote innovation, using the capabilities of talent.

Responsibility and Resilience

- Social and environmental responsibility enables us to develop resilient and sustainable operations.
- The implementation of ESG practices elevates leadership and builds a more resilient organization.
- Propose climate scenarios and reduce Greenhouse Gas emissions (Scope 1, 2 and 3), towards decarbonization.

Commitment and value chain

- Stakeholder engagement improves stakeholder satisfaction by maintaining a continuous dialogue for early identification of trends and relevant issues (materiality), as well as risk and opportunity management.
- A good relationship with stakeholders allows us to improve and innovate processes and services within the organization's value chain.
- Build trust and credibility among stakeholders.

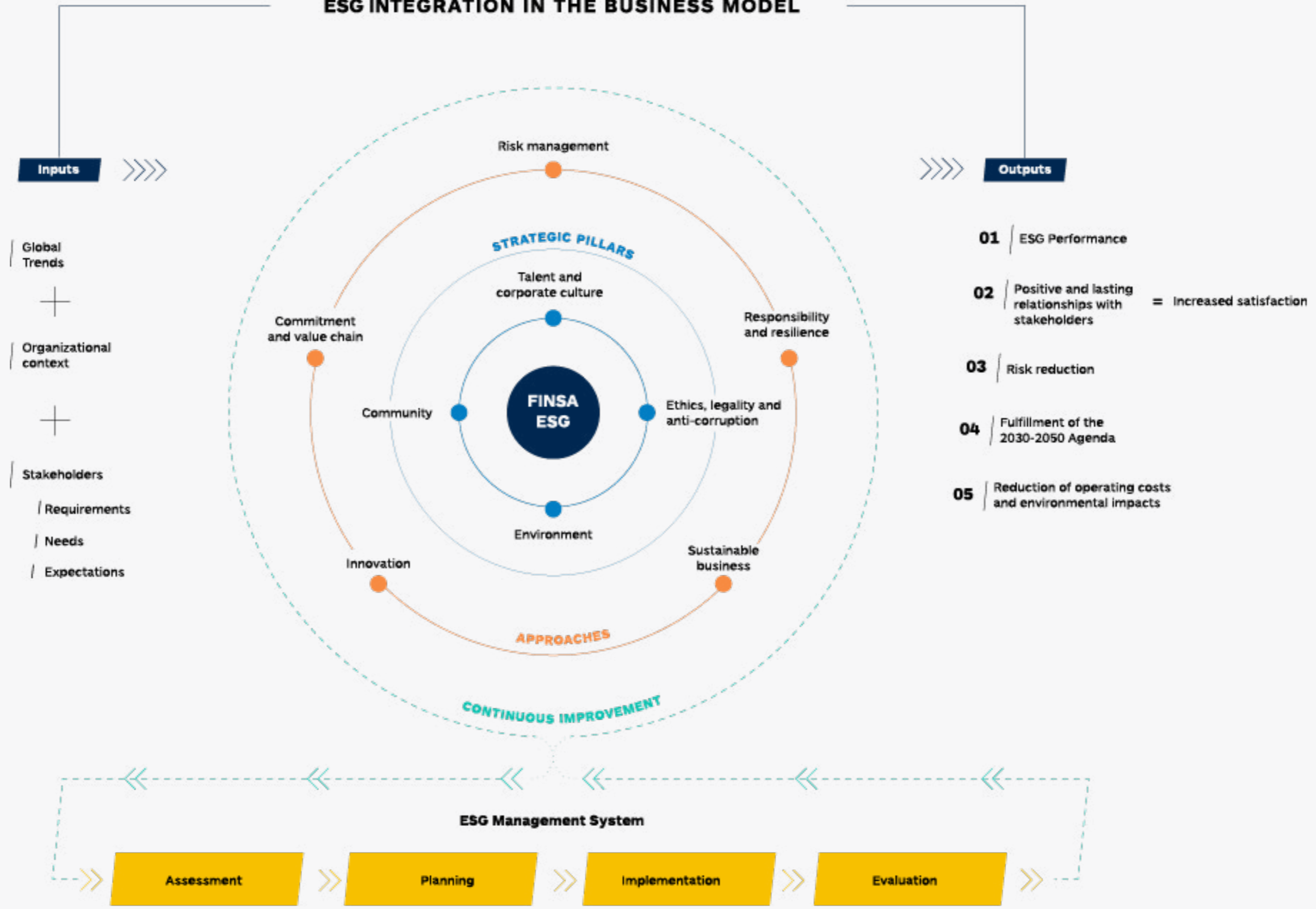
Sustainable business

- Process optimization and operating cost reduction, reflecting an increase in NOI (Net Operating Income).
- Contribute to curb climate change and have a more resilient portfolio.
- Improve working conditions in terms of health, safety, wellbeing, diversity, inclusion, equity, equality and human rights.
- Consider ESG practices as a competitive advantage.

*ESG: Environmental, Social and Governance.



ESG INTEGRATION IN THE BUSINESS MODEL



The Ten Principles of the United Nations Global Compact

In 2022, we reinforced our commitment to sustainability by joining the United Nations Global Compact, in order to continue taking actions that allow us to integrate the Ten Principles of the Global Compact into our daily management and contribute to the sustainable development of our country and our planet.



Human Rights		Labor				Environment			Anti-corruption
1	2	3	4	5	6	7	8	9	10
<p>1. Support and respect the protection of internationally proclaimed human rights.</p> <p>2. Make sure that FINSA is not complicit in human rights abuses.</p>	<p>3. Uphold the freedom of association and the effective recognition of the right to collective bargaining.</p> <p>4. Support the elimination of all forms of forced and compulsory labor.</p> <p>5. Support the effective abolition of child labor.</p> <p>6. Support the elimination of discrimination in respect of employment and occupation.</p>	<p>7. Support a precautionary approach to environmental challenges.</p> <p>8. Undertake initiatives to promote greater environmental responsibility.</p> <p>9. Encourage the development and diffusion of environmentally friendly technologies.</p>	<p>10. Work against corruption in all its forms, including extortion and bribery.</p>						

Materiality

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

In 2020, we conducted our first materiality study to identify the issues or areas we need to focus on to improve our social, environmental and governance performance.

As well as to find out which issues most interest and affect our stakeholders in terms of environment, ethics, labor welfare, community relations and ethics, in order to perform strategic planning that allows us to define the direction of the company and determine specific objectives for each area.

To this end, we conducted surveys related to sustainability and social responsibility issues, based on different national and international standards, to determine the degree of maturity of our operations.

The questionnaires were answered by 115 people who are part of our stakeholders, such as employees, customers and suppliers.

The results defined 17 relevant issues, which were analyzed by ESG Management to determine the actions to be taken and integrate them into FINSA's sustainable management, which are presented below, classified according to the importance they represent for the company.

In 2022 we adjusted our materiality based on the GRI 2021 standards, identifying the positive and negative impacts arising from our operations.

115 people responded to the questionnaires

17 relevant issues resulting from the applied questionnaires



Material issues



Material issue	Compliance	Risk Management	Corporate Governance	Water	Waste Management
FINSA's Positive and negative impacts	Reduction and prevention of risks to the health and safety of our employees as a result of compliance with applicable regulations and legislation and our quality standards.	Reduce impacts on environmental, social, economic and stakeholder issues by managing and preventing risks (regulatory, financial, legal, environmental, social, tax, reputational, climate or possible contingencies).	Improved corporate governance culture resulting from the strengthening of policies, manuals and procedures.	Increased water stress from water extraction and consumption within FINSA's operations.	Reduction of soil contamination and/or health risks as a result of proper waste management and regulatory compliance.
Actions taken to review and manage the issue	We updated the manuals related to personal data and anti-money laundering issues, as well as improved and implemented an Anti-corruption Policy to create positive impacts, safeguarding the relationship with suppliers, customers and employees.	We have a risk matrix derived from disruptive agents, which includes the likelihood and impact value, as well as the preventive control for each risk. We are currently working on the integration of a risk and crisis management committee.	A committee is in place to address ethics, legality and anti-corruption issues. There are means for complaints and reports by telephone and e-mail.	We immediately take care of faults (leaks) detected in the supply networks. Maintenance personnel are trained to perform repairs. In the parks where FINSA supplies water, situations in which a well has a technical issue are addressed. In cases where it is required, the purchase of water from suppliers that supply it by tanker truck is considered.	We have temporary warehouses for hazardous waste and procedures for their proper handling and disposal. We have containers for solid urban waste and ensure its correct disposal. Efforts to mitigate negative impacts are the adequate control of management and disposal. Construction sites are also involved in the management of waste generated.
Status of progress of adopted measures	Internal review and training of the organization's staff. This is a preventive exercise and therefore there are no requirements from the authority or from customers/suppliers. Internal process identified with the company's departments as a result of training.	We visit industrial parks to review controls and procedures. We have been audited by PROFEPA's verification unit whose objective is to validate that the facilities comply with environmental certification standards. The risk issue is a point to be evaluated.	Because it is a positive impact, the effectiveness of the processes depends on the proper management of actions implemented, as well as their continuous improvement.	In FINSA's industrial parks where we supply water, we control volume through a general meter, located in the place where the water is extracted, and through the meters that our customers have to record their consumption.	Logbook control allows for proper management. We have been granted the corresponding acts. Waste management has been incorporated into policies and procedures. Battery collection centers will be placed in offices.

Material issues



Material issue	Industrial parks and sustainable buildings	Organizational Culture	Community Outreach	Ethics and legality	Climate change	Natural Environments and Biodiversity	Retention and Welfare
Impactos positivos o negativos de FINSA	Minimization of environmental impact and reduction of CO ₂ emissions due to optimal water and energy consumption in our certified wind farms. Reduction of employee work-related chronic illnesses due to the creation of certified spaces that comply with health standards.	Promoting social values as part of our organizational culture.	Contribution to improving the quality of life of vulnerable sectors through social initiatives and projects (FINSA Foundation). Employment creation by hiring from local communities.	Strengthening positive culture and business ethics through the application of FINSA's code of ethics.	Increased likelihood of physical risks related to climate change, due to our contribution to greenhouse gas emissions.	Impact on ecosystems resulting from the consumption of natural resources necessary for FINSA's operations.	Creating opportunities for development and job growth, thanks to the benefits and perks offered by FINSA.
Actions taken to review and manage the issue	Negative impacts from the construction of industrial buildings (sustainable or otherwise) are mitigated through the actions stipulated in the environmental impact statements. The same is true for the development of industrial parks. In our operations, we mitigate risks by subjecting ourselves to self-regulation supported by environmental audits from PROFEPA-accredited Verification Units, in order to maintain our Environmental Quality certificates.	Conducting labor climate survey.	The impacts are positive and are reported by the associations supported.	Internal application and monitoring of the Code of Ethics.	Industrial buildings are built to specifications and design requirements to prevent climate change-related effects such as flooding and extreme temperatures. As a preventive measure, we issue recommendations at the beginning of the hurricane, blizzard or heat season to prevent fires.	We respect biodiversity, as well as protected natural environments. We are subject to the conditions imposed by the authorities to compensate existing flora, as stipulated in the environmental impact statements.	There is a Company Quality of Life Committee, which proposes different initiatives that benefit all employees, for example, the Human Capital Intranet was implemented with the purpose of publishing vacancies to receive internal applications, which promotes professional development and growth opportunities for employees, directly impacting the issue of retention and sense of belonging.
Status of progress of adopted measures	The environmental impact assessments are mechanisms for monitoring effectiveness, and we also perform internal audits to verify actions prior to the visit of PROFEPA's verification unit.	There are currently no actions in place to strengthen positive impacts.	The impact has been measured by the same organizations that have been supported.	As it is a positive impact, the effectiveness of the processes depends on the proper management of actions implemented, as well as their continuous improvement.	For the time being, the effectiveness of preventive actions is reflected when the disruptive agent materializes. If the impacts are null and/or minimal, it follows that the actions were adequate and effective.	We are ready to carry out the actions determined by the authorities.	Measurement and reduction of annual turnover rate.



Material issues



Material issue	Green Energy	Value chain compliance	Inclusion, Equity, Diversity and Human Rights	Courses and Training	Financial performance
FINSA's Positive and negative impacts	Contribution to global CO ₂ eq emissions caused by energy consumption (electricity and fuels) within FINSA's operations.	Strengthening the business structure of FINSA's value chain by integrating ESG requirements.	Commitment to the exercise of human rights through diverse, inclusive, equitable and healthy workplaces.	Increased capabilities and knowledge for the performance of ESG functions and strategies, through training and continuing education actions.	Attraction and improvement of services, as a result of good financial management and investment practices.
Actions taken to review and manage the issue	The negative impact is being mitigated through the implementation of projects such as the installation of solar panels. In the case of the FINSA Aguascalientes Industrial Park, the installation of solar panels in 2022 to supply electricity to the common area circuits has been a first step.	Customer satisfaction surveys have been conducted.	We have a Human Rights Policy, an Environmental, Social and Governance Policy, a Personnel Selection and Hiring Policy, a Code of Ethics and an Integrity Guide for contractors and suppliers. There is a whistleblower hotline and follow-up is provided through the Ethics and Legality Committee.	Training courses are offered through the Human Capital Intranet; as it is a positive impact, the effectiveness of the processes depends on the proper management of the implemented actions, as well as their continuous improvement.	Capital planning and investment.
Status of progress of adopted measures	By recording energy consumption measurements, we identify the effectiveness of the solar panel installation. Estimated savings are in the order of 90 percent.	As it is a positive impact, the effectiveness of the processes depends on the proper management of the implemented actions, as well as their continuous improvement.	The Internal Audit department is currently restructuring its processes and policies will be updated.	There is currently no defined process in place to measure progress or advancements, but work is already underway to do so.	As it is a positive impact, the effectiveness of the processes depends on the proper management of actions implemented, as well as their continuous improvement.

02 governance

We build value through transparency



947 local and national suppliers

Our anonymous hotline is available 24 hours a day, 365 days a year

GRI 2-9, 2-10, 2-11, 2-12, 2-23, 2-24, 2-26, 2-29

SDGs involved



Board of Directors

GRI 2-9, 2-10, 2-11, 2-12

FINSA's highest governing body is the Board of Directors, whose priority is the creation of long-term value. The members of the Board are responsible for reviewing and approving the policies and guidelines that are necessary to be accountable in a transparent, integral and responsible manner, in accordance with our Ethics Code.

The members of the Board of Directors have the power to issue opinions and make business decisions that allow the company to operate properly, as well as to comply with the financial, environmental and social objectives that we have defined. They also manage, review and evaluate FINSA's annual performance.

The Board of Directors is made up of professionals and entrepreneurs with extensive experience in the industry, who have been part of different industries and have a high level of business knowledge.

In compliance with our bylaws, the Board is composed of nine members, six of whom are proprietary board members, including the President, and three independent board members.

The members of the Board of Directors have the power to issue opinions and make business decisions that allow the company to operate properly, as well as to comply with the financial, environmental and social objectives that we have defined. They also manage, review and evaluate FINSA's annual performance.

Investment Committee

In addition, FINSA has an Investment Committee composed of nine members, five of whom are part of FINSA and four of whom are independent.

The Investment Committee was created as a result of the last private fund created by FINSA and is part of the corporate bodies of FINSA Real Estate Management III, as fund administrator.

Board Members

- / Sergio Argüelles González**
 President of the Board and Regular Board Member (Proprietary)
 61 years old
 23 years on the board
- / María del Rocío Palafox Morales**
 Regular Board Member (Proprietary)
 53 years old
 1 year on the board
- / Hans Josef Hutterer Arellano**
 Regular Board Member (Proprietary)
 45 years old
 10 years on the board
- / Marcela Argüelles González**
 Regular Board Member (Proprietary)
 56 years old
 23 years on the board
- / Liliana Argüelles González**
 Regular Board Member (Proprietary)
 54 years old
 23 years on the board
- / Alejandro Argüelles Montemayor**
 Regular Board Member (Proprietary)
 30 years old
 3 years on the board
- / Isauro Alfaro Álvarez**
 Independent Board Member
 65 years old
 3 years on the board
- / Thomas Karig Gerech**
 Independent Board Member
 70 years old
 3 years on the board
- / Alfonso Fierro Garza**
 Independent Board Member
 65 years old
 3 years on the board



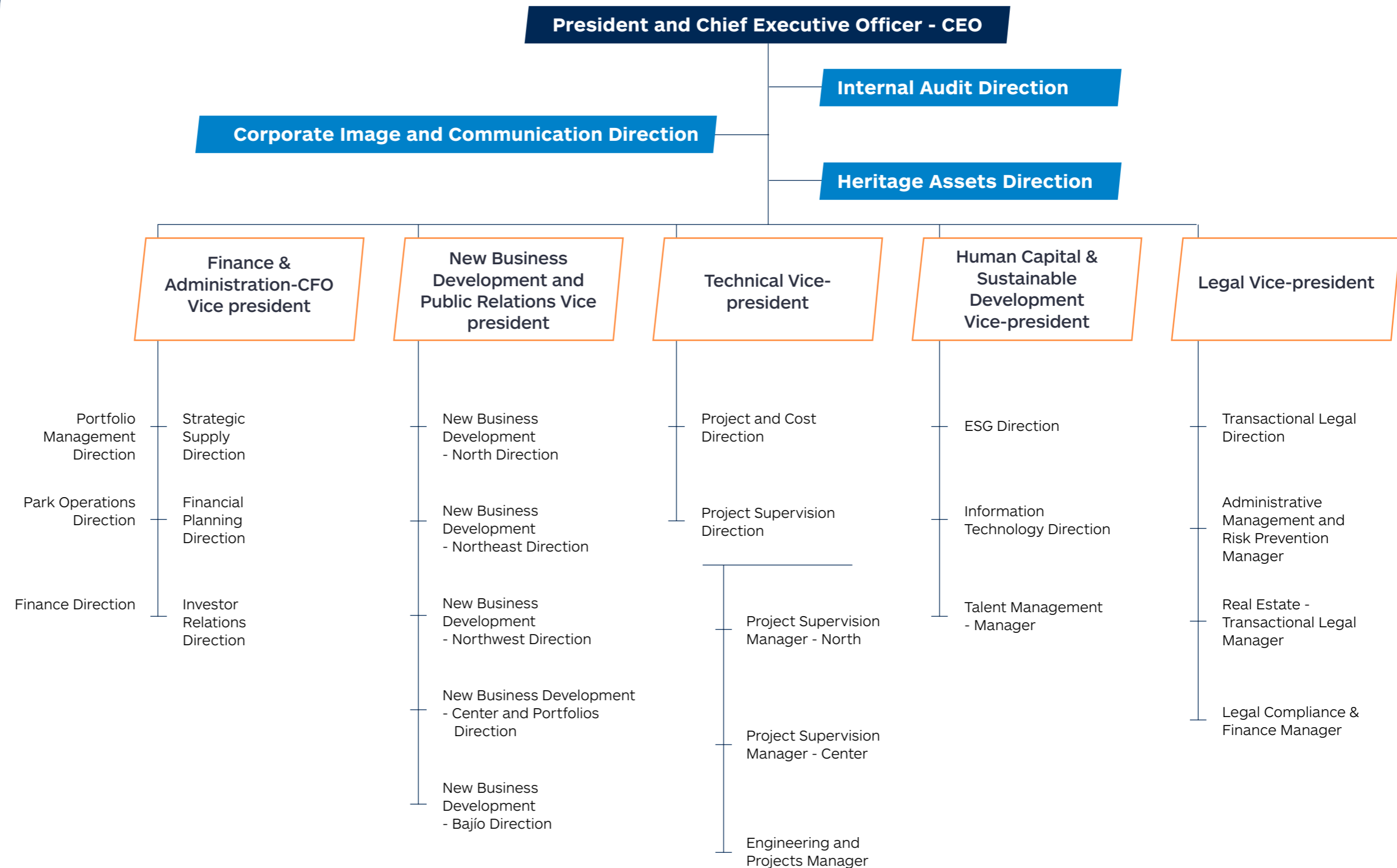
Meetings of the Board of Directors

The members of the Board of Directors met three times in 2022, with 100 percent attendance

May 13 / August 16 / November 9 /

Management team

Our management team is responsible for the Company decision making, implementing business strategies and reviewing results.





General Direction

Responsible for defining the company's vision and mission, guiding business strategies to meet the company's sustainable growth objectives, as well as its environmental, social and governance performance. The Corporate Image and Communications Department, the Wealth Management Department and the Internal Audit Department are part of it.

Finance and Administration Vice-presidency

Oversees and controls the development and planning of financial functions, portfolio management, park management, strategic supply and investor relations, to ensure the timely and proper execution of operations, as well as the optimization of financial resources.

It comprises the Finance Department, the Financial Planning Department, the Strategic Supply Department, the Portfolio Management Department, the Investor Relations Department and the Park Operations Department.

Technical Vice-presidency

It leads the subsidiary FINSA Ingeniería y Construcción SA. de CV., where it is responsible for the architectural design, engineering, budget preparation and investment plans for building and infrastructure projects, as well as the integral construction management of FINSA's own projects and works for sale to third parties.

The Projects and Costs Department and the Project Supervision Department belong to it.

New Business Development and Public Relations Vice-presidency

It implements strategies to develop new businesses that ensure growth in the different areas of the country, establishing goals and objectives to increase the surface area in square meters and the number of industrial parks. It establishes and strengthens governmental and municipal relations. The New Business Development departments of FINSA's four regions belong to the Office of the Vice-President.

Legal Vice-presidency

It defines and implements legal, corporate and tax strategies, corporate and real estate audits, contractual negotiation of real estate and financial projects, group-wide regulatory compliance and legal contingency prevention. The Transactional Legal Department is part of it.

Human Capital and Sustainable Development Vice-presidency

It oversees the Departments of Human Capital, Information Technology and ESG, ensuring through strategic objectives the retention and attraction of talent to reach the company's goals, aligned with the organizational culture. It provides an optimal work environment that encourages employee motivation and development.

It provides information technology tools that boost productivity and efficiency. It implements ESG aspects (environmental, social and corporate governance) that enable the value creation and risk reduction, providing certainty and confidence, to positively impact stakeholders.



Ethics and Hotline

GRI 2-24, 2-26

Establishing ethical criteria for the integral performance of our employees has been one of our most important achievements. In 2017 we established, and have since maintained, an alliance with Hagámoslo Bien (Let's Get It Right), a non-profit civil organization that promotes honest business practices and legal compliance.

In 2022 we initiated a plan to strengthen our Culture of Legality, in which we gave talks related to the content of our Code of Ethics to all FINSA employees.

The strengthening plan was divided into three stages:

- Conducting 167 surveys on the content of the policies and the Code of Ethics.
- Preparing the graphic design of the Code of Ethics.
- Providing face-to-face training for all operational personnel.

The workshops were delivered in clear and visually appealing language to reinforce awareness of our ethical guidelines.

Operating personnel from FINSA Santa Catarina I and II, FINSA Monterrey and FINSA Guadalupe industrial parks, a total of 40 employees, attended the courses.

We also promoted the use of the whistleblower hotline, through which all employees and our stakeholders can anonymously and confidentially report any abnormal situation that breaches the provisions of our Code of Ethics.

All complaints received are reviewed and investigated by the Ethics Committee.

We received 23 complaints through our channels in 2022, and they were fully investigated and resolved.



Anonymous e-mail line:
transparencia@finsa.net



Anonymous line:
81 2983 1429

**Available 24 hours a day,
365 days a year.**

Human **Rights**

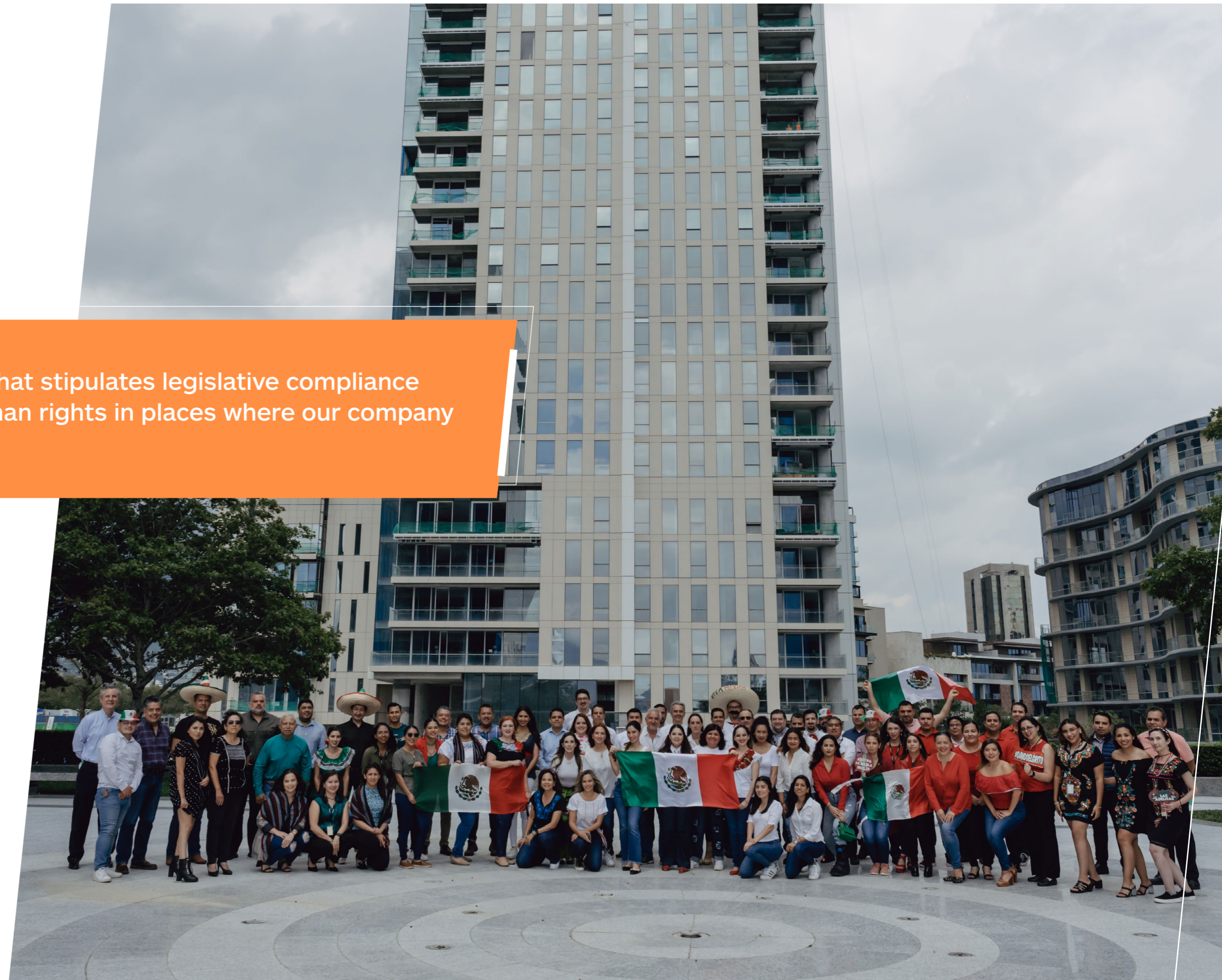
GRI 2-23

FINSA has a policy that stipulates legislative compliance and respect for human rights in places where our company operates.

One of the areas of sustainability where we have paid particular attention is Human Rights.

The policy prohibits discrimination in all its forms, rejecting child and forced labor, respecting freedom of association, the rights of ethnic minorities and indigenous peoples, and promoting adequate health and safety conditions for all employees.

In doing so, we seek to comply with the international standards promoted by the United Nations and the International Labor Organization (ILO).



Stakeholders

GRI 2-23, 2-29

It is very important for us to establish a relationship built on respect and responsibility with our stakeholders. We know how important they are to our operations, and we have designed mechanisms and processes that allow us to meet their information needs.

This year we conducted an analysis of the influence and dependence of these groups, which can interact with our operations and on which we can also have an impact.

At the end of our study, we defined our priority stakeholders, the issues that need to be addressed and the way and frequency with which we should inform them about our social, environmental and economic performance.

Stakeholder / Stakeholder engagement	Frequency of communication	Means of communication used
Employees / Relevant company events. Official communications.	Weekly	Intranet and e-mail
	Occasional	E-mail address
Customers / Presentation of available spaces. Project progress reports. Relevant company events. Documents, technical information.	Weekly	Social networks and e-mail
	Half-monthly	E-mail address
	Occasional	Social networks and e-mail
	Occasional	E-mail address
Suppliers / Relevant company events. Technical information.	Occasional	Social networks and e-mail
	Occasional	E-mail address
Investors / Relevant company events. Informative report.	Annual	E-mail address
	Occasional	E-mail address
Communities / Information.	Occasional	E-mail and Networks Social
Government / Regulatory compliance reports. Documents for issuing permits.	Occasional	E-mail address
	Occasional	E-mail address
Competitors / Data	Occasional	E-mail address
Chambers and Associations / Company data (non-sensitive). Relevant events.	Occasional	E-mail address
	Occasional	Correo electrónico
Media and communication / Relevant company events.	Occasional	E-mail address

Supply

chain

GRI 2-6, 204

As an industrial real estate development company, we have relationships with various economic actors, such as financial institutions, companies and governmental entities.

We have a wide network of suppliers, which provide us with the materials, services and products we require for our operation.

We have a Supply Manual that establishes the purchasing procedures and the requirements to be met by those who wish to be part of our supplier portfolio.

Customers and business relations

Customers

Owners of industrial buildings whose projects were supervised by FINSA.	Owners (users) of industrial buildings located within industrial parks operated by FINSA.	Tenants of buildings managed by FINSA outside the industrial parks we operate (standalone).	Tenants of buildings managed by FINSA within the industrial parks we operate.
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Activities

Automotive / Electronics / Pharmaceutical / Health & Beauty / Warehousing & Logistics / Paper & Stationery / Refrigeration / Medical / Retail / Information Technology / Aerospace / Services / Metal-Mechanical / Food & Beverage / Appliances / Plastics / Textile / Packaging / Energy / Electronics / Data Centers

Business relationships



Ubicaciones

/ Aguascalientes / Baja California / Chihuahua / Coahuila / Colima / Guanajuato / Jalisco / Nuevo Leon / Puebla / Querétaro / Mexico City / Sonora / Tamaulipas / Zacatecas / Durango / Morelos / Estado de Mexico



Sourcing

practices

GRI 2-6, 204

As part of our commitment to promote economic development, we have a commercial relationship with different companies, both SMEs and large companies, at a local and national level.

947

companies serving as our suppliers, from which we acquired the necessary supplies for our operations.

34 %
/ 318
local suppliers



66 %
/ 629
national suppliers



03 social impact

We add to the wellbeing of those around us

GRI 2-7, 2-8, 2-30, 202-1, 202-2, 203-1, 203-2, 401-1, 401-2, 401-3, 403-3, 403-4, 403-5, 403-9, 404-1, 405-1, 413-1

SDGs involved



1,820 training hours

120 new hires



Human Capital

GRI 3-1, 3-2

Having trained personnel, specialized in business issues and with the appropriate skills and knowledge for the position they hold, is a priority for FINSA, which is why we have put together a work team of responsible people, with integrity and a high sense of professionalism.

We carry out all our activities with excellence, while promoting a work-family life balance, with the priority of positively impacting the quality of life of our employees.

As part of our corporate culture, we focus on the personal and professional development of our work team to seek continuous improvement and drive the evolution of the company.

We have defined the roles, functions and responsibilities of all our employees, who are committed to complying with the policies and procedures for human capital, personnel management, compensation, talent development, training and sustainability, as well as with the guidelines stipulated in our Code of Ethics.

Our labor practices are defined to create healthy and harmonious environments, where our employees feel listened to, respected and proud to be part of FINSA. This is one of the main ways we retain and attract talent.

Aware that continuous improvement ensures our commitment to our employees, we are working on our definition of occupational well-being, preventive health and communication programs to foster a climate of trust and safety, based on our corporate philosophy.

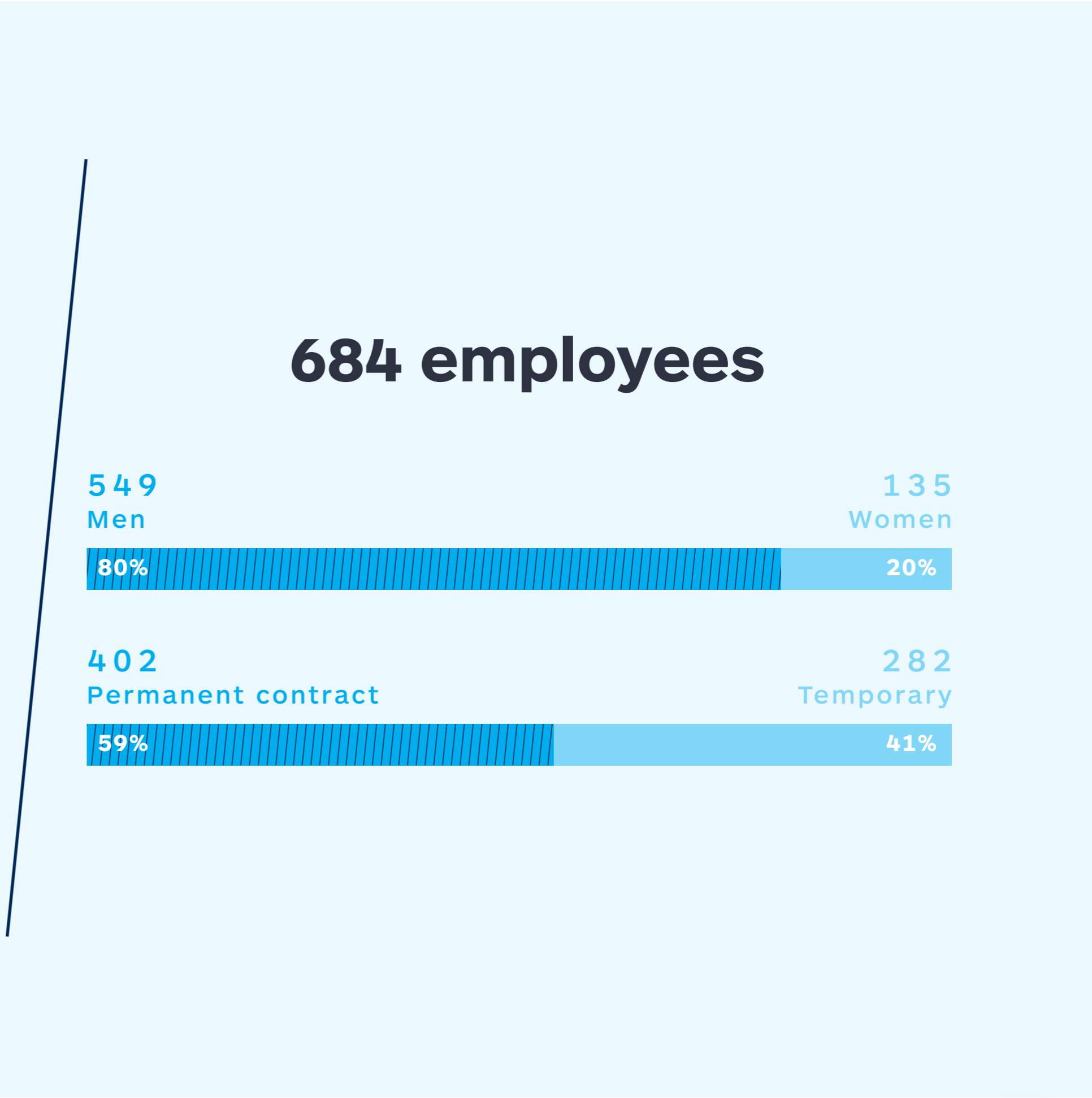
Our employees

GRI 2-7, 2-8, 2-30, 202-1, 202-2, 203-1, 203-2, 401-1, 401-2, 401-3, 403-3, 403-4, 403-5, 403-9, 404-1, 405-1, 413-1

Our company's operations are performed thanks to the performance of our workforce, which in 2022 consisted of 684 people, 549 of whom are men and 135 of whom are women. 402 of them have permanent contracts and 282 are temporary employees, who perform their work with dedication and excellence so that our company is constantly growing and can meet the needs of our customers.

All our employees work full time, as they work eight-hour days, in accordance with the Federal Labor Act.

For FINSA it is a priority to offer growth and development opportunities to all our employees located in different cities in the country where we are present.



684
employees by gender and region

Men		Women
37	Northwest	7
44 in total		
318	Northeast	97
415 in total		
111	Bajío and West	19
130 in total		
83	Central Mexico	12
95 in total		
549	Total	135
684		

402
permanent employees with permanent contracts

Men		Women
16	Northwest	6
22 in total		
200	Northeast	86
286 in total		
45	Bajío and West	11
56 in total		
26	Central Mexico	12
38 in total		
287	Total	115
402		

282
temporary employees by gender and region

Men		Women
21	Northwest	1
22 in total		
118	Northeast	11
129 in total		
67	Bajío and West	7
74 in total		
57	Central Mexico	0
57 in total		
263	Total	19
282		

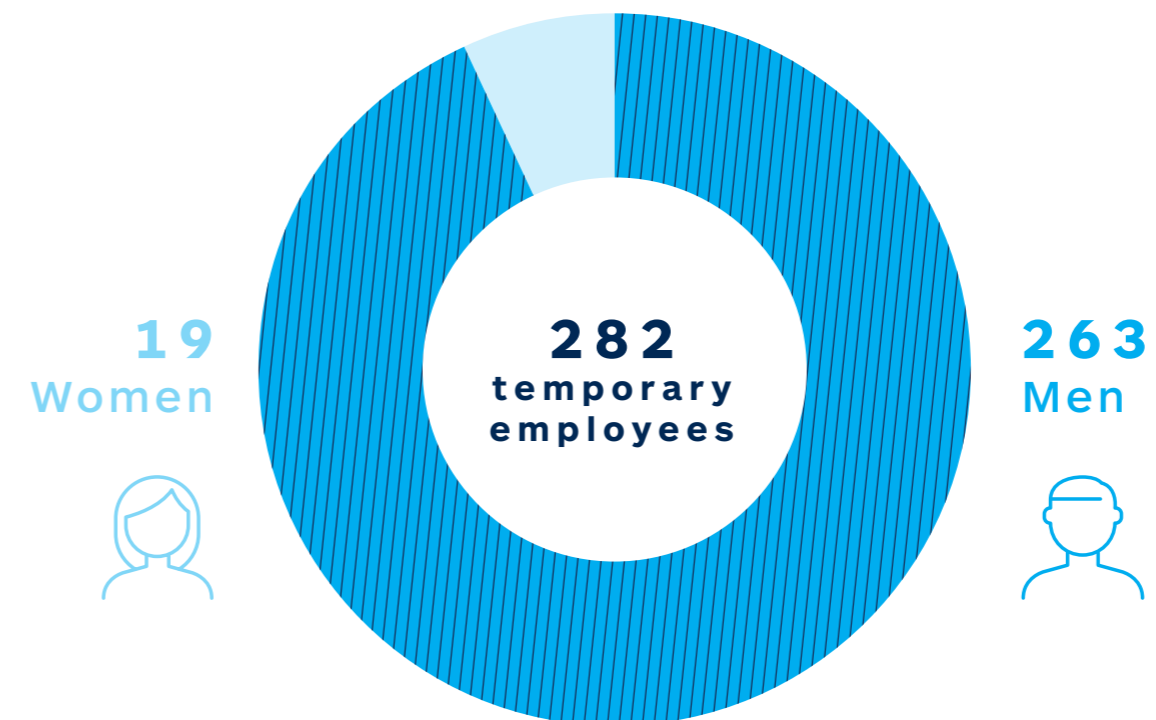
684
full-time employees by gender and region

Men		Women
37	Northwest	7
44 in total		
318	Northeast	97
415 in total		
111	Bajío and West	19
130 in total		
83	Central Mexico	12
95 in total		
549	Total	135
684		

Temporary employees

In order to offer an integral service to our customers, we have a team of employees who work for our organization, but who are not part of FINSA's workforce.

They are hired to perform specific project supervision and security tasks in each of our industrial parks. In order for them to carry out their tasks safely and without risk, they receive training courses and are provided with all the necessary tools and equipment for their physical protection.



Equal opportunity

We have a Recruitment, Selection and Hiring policy that ensures compliance with our equal opportunity strategy. Thus, all our employees are hired based on their competencies, skills, experience and professional development. Upon joining, they sign a permanent contract, in accordance with current labor legislation.

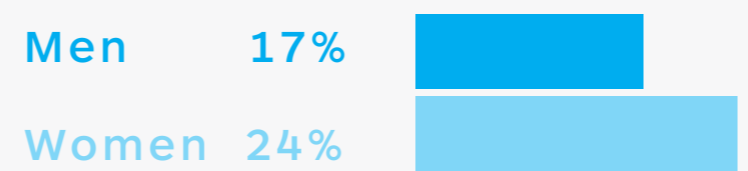
At FINSA we do not discriminate for any reason, be it gender, social status, disability, race or age, among others.

We do not have unionized personnel, but we respect their right to join unions and to sign collective bargaining agreements as they wish. In 2022, there were no activities that put this right at risk.

At FINSA, employee salaries are above the minimum established by law in the four regions where we have significant operations.

Employees who receive a minimum salary are paid 34 percent more than the minimum salary established in Mexican labor legislation.

Percentage range of difference between initial minimum salary and official minimum salary



At FINSA, there is no gap between men’s and women’s salaries.

As a way of contributing to the development of the communities where we are present, our employees are from the geographic regions where we have properties.

Ninety-eight percent of our management team is from the cities where we have a presence, while the remaining two percent comes from other parts of the country.





We promote diversity in our work teams, which is why our workforce is made up of employees, both men and women, ranging in age from 20 to 72 years old.

83

Directors and Managers hired in the region

Region	Proportion				Total
	Number of Men	Percentage Men	Number of Women	Percentage Women	
Northwest	2	2.4%	2	2.4%	4
Northeast	44	53%	19	23%	63
Bajío and West	11	13%	2	2.4%	13
Central Mexico	1	1.2%	2	2.4%	3
Total	58	70%	25	30%	83

684

total number of employees

Position	Employees by age and position						Total
	20 to 30 years old		31 to 50 years old		51 years old and older		
	Men	Women	Men	Women	Men	Women	
Chief Executive Officer	-	-	-	-	1	-	1
Vice Presidents	-	-	1	-	2	2	5
Directors	-	-	7	4	7	1	19
Managers	1	4	35	10	6	1	57
Coordinators	22	16	52	25	9	9	133
Analysts and assistants	19	17	26	22	1	3	88
Others	18	3	270	9	72	9	381
Total	60	40	391	70	98	25	684

Job creation

Since we started operations, our main concern has been job creation, always seeking to recruit the best talent. This year we hired 120 people, 83 men and 37 women, who joined different areas to enhance our company's operations.

Our turnover rate in 2022 was 14 percent, with a total of 95 people leaving our company, 71 men and 24 women. Eighty were voluntary resignations, while FINSA terminated the contracts of 15 employees.

120 new hires



95 layoffs



New hires

Region	Men			Women		
	20-30 years old	31 to 50 years old	51 years old and older	20-30 years old	31 to 50 years old	51 years old and older
Northwest	2	2	0	2	0	0
Northeast	16	30	6	11	7	8
Bajío and West	12	9	0	3	3	0
Central Mexico	2	4	0	2	0	1
Total	32	45	6	18	10	9

Staff turnover

Region	Men			Women		
	20-30 years old	31 to 50 years old	51 years old and older	20-30 years old	31 to 50 years old	51 years old and older
Northwest	1	7	6	0	0	0
Northeast	12	19	10	9	6	2
Bajío and West	3	8	1	2	2	1
Central Mexico	1	2	1	1	0	1
Total	17	36	18	12	8	4

Benefits

Our company has highly qualified personnel who perform their duties with great efficiency and responsibility, so we seek to contribute to their personal and family well-being, providing them with a fair salary and offering benefits that ensure their professional development and improve their quality of life.

All our employees receive benefits above and beyond those established by Mexican labor legislation, such as marriage and death benefits, major medical insurance (key employees), and a savings fund, among others, which, together with the competitive salary we offer, reinforce the sense of belonging.



Social Security



Major Medical Expense Insurance (key employees)



Savings fund (key employees)



Paid leave



Funeral expenses



Financial support for marriage



Pension plan



Life insurance



Financial support for death



Coverage for disability or incapacity



Vacation bonus



Year-end/Christmas bonus



Maternity and paternity leave



Leave for death of family members



Food vouchers

As part of the benefits we offer, in 2022, seven employees exercised their right to request maternity and paternity leave. They returned to the company at the end of their leave and continued working for FINSA.

Parental leave

	Men	Women
Employees who requested maternity and paternity leave in 2022	2	5
Employees returning to work in 2022 after maternity and paternity leave ended	2	5
Employees who remain with FINSA, 12 months after returning to work after maternity and paternity leave	2	5
Return-to-work rates after maternity and paternity leave	100%	100%
Retention rates of employees on maternity and paternity leave	100%	100%

Occupational health and safety

Concerned about the health and safety of our employees, FINSA has a Safety and Hygiene Manual, as well as an Occupational Health and Safety Plan for the construction project supervision area.

The document includes all the real and potential risks to which we may be exposed, as well as how to prevent, reduce and mitigate them.

We have Contractor Safety Rules available for all external personnel, which provide the guidelines to be followed by suppliers who come to our facilities to perform any type of modification or improvement.

Regarding the maintenance department, we have a safety policy and rules, procedures for handling hazardous, urban solid and special handling waste. We also have procedures for handling chemicals and contingency plans for the operations of our industrial parks, approved by Civil Protection.

Aware that preventive measures help save lives, in 2022 we participated in three drills organized by Civil Protection in our industrial parks in Matamoros, Tamaulipas; Guadalupe, N.L. and Iztapalapa, Mexico City, where more than 100 employees took part. In addition, we gave two courses nationwide to our contractors. One was called Safety Induction, and 147 employees participated. The other course was called First Aid, and 99 people attended.

Courses were given to operating personnel to form emergency response teams for: First Aid, Search and Rescue, Chemical Handling, and Fire Fighting and Prevention.

Emergency response teams were formed in our offices and the training program continued, with the exception of the Chemical Substance Handling course.

1820
training hours

448
employees took a general health and safety training course

Courses and workshops on health, safety and hygiene issues are scheduled according to the needs of the different departments, always focused on safeguarding the physical integrity of our employees, avoiding any incident that could put their lives at risk. These trainings have kept our accident rates at minimum levels. This year, 12 employees were injured while performing their work, such as falling from a vehicle, lower back pain or hand injuries.

In the case of our external employees, there were no minor or serious incidents that put their lives or physical integrity at risk.



General health and safety training courses

Course name	Men	Women	Total	Training hours
Contractor Safety Induction	138	9	147	135
First aid for contractors	42	57	99	99
Training courses to form operating personnel teams	153	19	172	1376
Training courses to form corporate personnel teams	14	16	30	210
Total	347	101	448	1820

Injuries due to occupational accidents

Injuries and accidents	Men	Women	Total
Deaths	0	0	0
Accidents with serious injuries	1	0	1
Accidents with recorded injuries	11	1	12
Total	12	1	13

1,997,280
hours worked

1,600,160
Men

397,120
Women



Training and education

We know that providing training for our employees ensures their professional growth by acquiring new tools and skills that help them improve their performance and strengthen their leadership.

FINSA has an online learning platform, accessed through the Corporate Intranet, which has an extensive course catalog. Courses can be selected based on each employee's training needs.

Leadership, emotional intelligence, personal finance, management skills, effective communication and customer service, among others, are part of the educational offering, which is available 365 days a year for all of our company's employees. In 2022, 194 employees used the platform.

In addition, as part of the competency development program, 11 employees took courses in Finance for Non-Financiers, Emotional Intelligence Skills, Problem Analysis and Decision Making.

As part of the support that our company provides to those who wish to develop professionally and strengthen their skills to improve their performance, this year we awarded financial scholarships to seven employees to continue their master's degree studies.

194 average annual training hours

Men		Women
0	Chief Executive Officer	0
0 in total		
0	Vice Presidents	0
0 in total		
1	Directors	0
1 in total		
18	Managers	121
139 in total		
15	Coordinators	30
45 in total		
9	Analysts and assistants	0
9 in total		
0	Others	0
0 in total		
43	Total	151
194		

11 internal training courses to improve employee competencies

Men		Women
0	Finance for non-financiers	1
1 in total		
0	Emotional intelligence skills for leaders	1
1 in total		
4	Management leadership skills	2
6 in total		
1	Problem analysis and decision making in the workplace	1
2 in total		
0	Development of management competencies	1
1 in total		
5	Total	6
11		



7

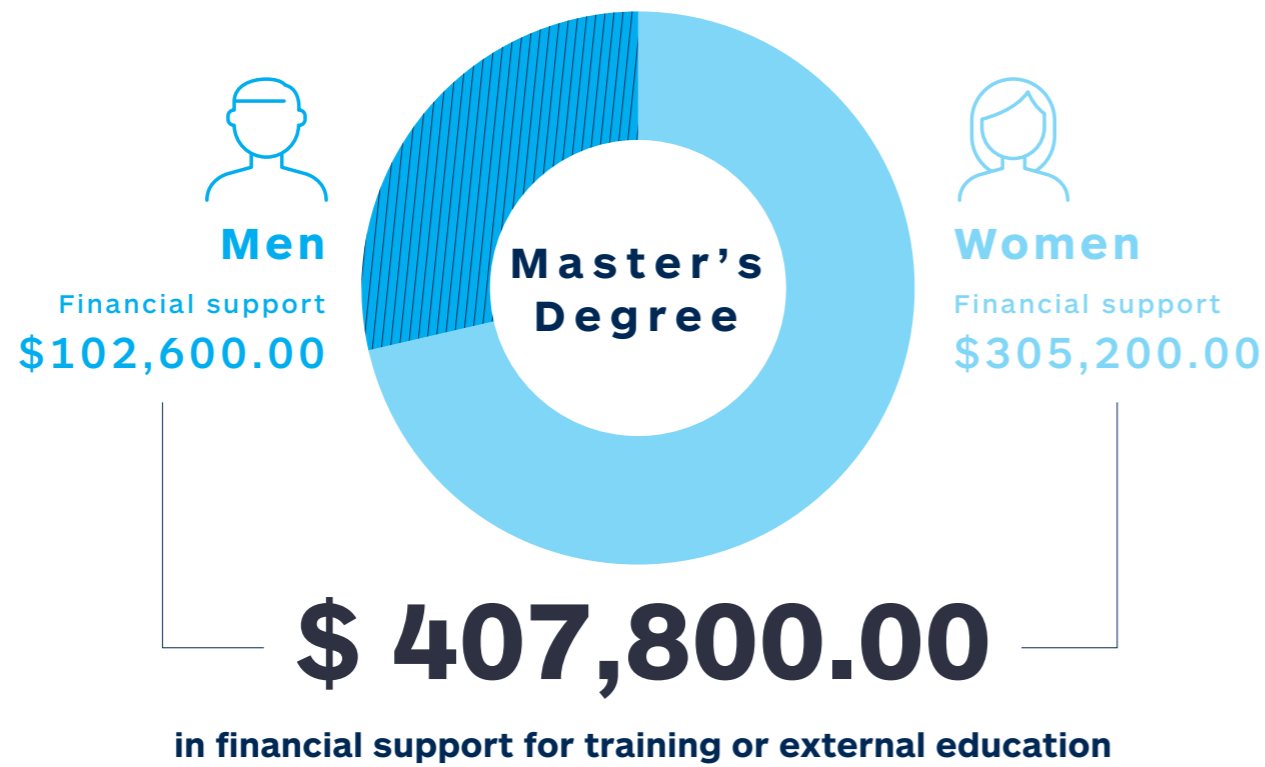
employees undergoing external training or education

2

Men

5

Women



All these practices have led us to position ourselves as a company that is committed to its work teams and continuously seeks to improve their professional performance



Our social projects

GRI 203-1, 203-2, 413-1

One of our most important programs is the Earth Day event, which we celebrate around April 22 to promote a culture of environmental protection.

Our employees in all industrial parks help reforest schools along with the students. They also support infrastructure and maintenance improvements.

In 2022, we worked at 12 schools and two daycare centers, benefiting 1,246 children who attend school every day. The activities performed included planting 166 trees and 133 ornamental species, as well as painting, electrical installations and the renovation of spaces.

Participating schools prepared and held an event in which teachers and students performed activities such as presentations, dances, parades and displayed toys made from recycled materials, promoting harmony, conservation of Nature and the Earth, for present and future generations.

In Iztapalapa and Nuevo Laredo, we had the support of our customers who participated by donating different trees species as well as paint and other materials.



Each year, as part of our commitment to strengthen our ties with organizations close to our properties, we organize a series of events in which our employees participate as volunteers.

- 15** social projects supported
- 263** volunteer contributions
- 166** trees donated and planted

- +2 mil** children and young people benefited
- 1,100** Concrete floor tiles donated to communities



Schools benefiting from Earth Day events

Northeast

Kindergarten
"Magda G. de Argüelles"

Matamoros

Kindergarten
"Gilberto Puente González"

Jardín de Niños
"Jaime Sabines"

Nuevo Laredo

Kindergarten
"Adolfo López Mateos"

Reynosa

Kindergarten
"Niño Artillero"

Apodaca

Kindergarten
"Centenario de la
Revolución Mexicana"

Santa Catarina

Kindergarten
"5 de Mayo de 1862"

Ramos Arizpe

Park Day Care
FINSA Guadalupe

Guadalupe

674 beneficiaries

Northwest

Federal Elementary School
"Mariano Jiménez"

Ciudad Juárez

Federal Elementary School
"Jesús García"

Tijuana

272 beneficiaries

Bajío and West

Federal Elementary School
"Francisco Zarco"

Aguascalientes

Federal Elementary School
"Cuauhtémoc"

Queretáro

135 beneficiaries

Central Mexico

Kindergarten
"Frida Kahlo"

Puebla

Park Day Care
FINSA Iztapalapa

Iztapalapa

165 beneficiaries



14 schools
13 cities
1,246 beneficiaries



Donated species

133 ornamental plants

166 trees

Region	Ornamental plants	Trees
Northwest	9	42
Northeast	8	60
Bajío and West	91	15
Central Mexico	25	49



Community outreach

As a company we are very capable of having a positive impact on our environment, which is why we have a program called “Pintar Sonrisas” (Painting Smiles), whose purpose is to help schools in the community that have poor infrastructure.

In order to carry out this program, we created nationwide alliances with our suppliers who, along with the employees of our industrial parks, performed restoration activities at the schools.

In 2022, the program benefited three schools, located in Matamoros, Aguascalientes and Querétaro, where 53 volunteer employees performed gardening and painting work at the “Magda G. de Argüelles” Kindergarten, the “Francisco Zarco” Federal Elementary School and the “Cuauhtémoc” Federal Elementary School, respectively.

As a way to reuse the concrete leftover from building construction, we have decided to invest in the process of pouring it into molds, to turn them into concrete floor tiles, which we then donate to an institution.

In 2022 we made two donations to *Movimiento Ambiental de Aguascalientes, A.C.* for a total of 1,100 concrete tiles, which we were able to create thanks to unused material from two construction projects located in the FINSA Aguascalientes Industrial Park.

The civil association sent the 1,100 concrete floor tiles to the nearby community of Los Parga, Aguascalientes, where they were installed in the kindergarten, in the San Juan Pablo II Church and in some of the houses of the Los Parga Women’s Collective, benefiting approximately 300 people.

As another sign of solidarity, 19 of our volunteers participated in the blood drive called “Share Party”, held at our corporate headquarters in San Pedro Garza García in conjunction with the Blooders organization, to support those who need a blood transfusion for health reasons. This action indirectly benefited 57 people.

Also in Nuevo León, 17 of our employees volunteered with TECHO (Roof), an organization that partners with companies to improve the housing infrastructure of people in vulnerable situations.

In 2022, we again participated with them to build a house in the community of Montebello, located in the municipality of Juarez, N.L.

Along with our employees and customers, we donated more than 300 personal hygiene and cleaning items to the La Alegría de los Niños, I.A.P. children’s home in Querétaro, benefiting approximately 750 people.

In order to reuse and extend the life of the computers and peripherals used by our employees and to support the education and well-being of



children and young people, we donated equipment that must be replaced according to FINSA’s policies, however, since it is in good condition, it can be used by others.

In 2022, we donated more than 80 computers to educational institutions such as a kindergarten, elementary and middle schools in the municipalities of Guadalupe, Santa Catarina, Matamoros, Querétaro, Aguascalientes, Cuautlancingo, Ciudad Juárez and Tijuana, as well as to a children’s home in Pesquería, Nuevo León.

We also donated 46 pieces of equipment such as monitors, printers, CCTV cameras and desktop computers, among others, to the Asociación Regiomontana de Niños Autistas A.B.P. ARENA, which they put on sale at their bazaar to raise funds.

Support for institutions

Always looking for ways to contribute to the improvement of local institutions and organizations, we participate in different events organized by the municipal authorities and different civil associations.

Cleaning parks and beaches, collecting garbage, collecting cardboard and electronic waste, and celebrating Children's Day were some of the activities in which we participated in Queretaro, Puebla, Coahuila, Tijuana, Ciudad Juarez and Monterrey, where 49 FINSA employees participated as volunteers.



Industrial Park / Event

FINSA Querétaro / Second stage of the “Vegetables” course.

FINSA Puebla / Reciclación [Recycling event] organized by Fundación Salva al Mar, A.C.

FINSA Coahuila / Paper recycling.

FINSA Tijuana / “Salvemos a la Playa [Save the Beach].”

FINSA Juárez / Weeding and garbage collection.

Corporativo FINSA / Regaleón [Toy donations] and DIF.

Corporativo FINSA / Cleanup at Parque Ecológico La Huasteca [La Huasteca Ecological Park], N.L.

Corporativo FINSA / Nuevolandia [Children's Day event] organized by the Government of Nuevo León



Donation

Made our facilities available for the second stage of the Environmental Fair of the Municipality of El Marqués.

60 kilograms of electronic waste.

Collection center at our facilities, providing 10 operators to separate the waste, logistics for the delivery of the proceeds.

12 FINSA volunteers participated in the cleanup activities organized by the municipality.

Participation of six FINSA volunteers in the cleanup work, called by the municipality.

1,402 toys for the Regaleón event and for the National System for Integral Family Development (Desarrollo Integral de la Familia - DIF) Apodaca, Guadalupe and Santa Catarina.

15 FINSA volunteers participated in the cleanup work.

Participation with a stand and activities to celebrate Children's Day. Six FINSA volunteers attended.





263 Employee volunteer participations

FINSA Volunteers

Our work team is composed of people committed to society, which is why they participate in the projects we carry out to improve the quality of life of communities near our industrial parks.

In 2022, we had a total of 263 volunteer participation by our employees in the activities we carry out. Our volunteers donated their time, knowledge and skills to perform manual labor in schools and municipal spaces.



FINSA volunteer participation

Region	Volunteer participation
Northwest	29
Northeast	160
Bajío and West	56
Central Mexico	18

Foundation
FINSA

For FINSA, developing projects that add to our social responsibility is part of our commitment, so we support causes that create value for society but, above all, to the communities where we are present.

As proof of this commitment, in 2009 we created FINSA Foundation, which today grants scholarships from preschool to university, with the goal of promoting the education of children and young people who lack the necessary resources to do so.

Although social actions began in 1985, mainly focused on responding to the needs of people affected by Hurricane Gilberto and the reconstruction of schools, it was not until 13 years ago that support was formalized through our Foundation which, in its first year of operations, granted 10 scholarships and now provides more than 200 scholarships per school year.

204 scholarships awarded



\$2.3 million pesos raised in sponsorships and donations

13 workshops given to FINSA employees



In 2022, we reiterated our ongoing conviction to be involved in the educational development of our communities, which is why we raised more than 2.3 million pesos in donations and sponsorships, allowing us to extend our support to more people through our Foundation.

Most of the funds were raised thanks to the golf tournament we organized at Las Misiones Club Campestre, in Santiago, N.L. This enabled us to award 204 scholarships for preschool, elementary school, middle school, high school and university in four Mexican states.

Our scholarship holders attend different institutions with which we have signed a cooperation agreement, such as: Universidad La Salle in Ciudad Victoria, Tamaulipas, and Saltillo, Coahuila; Colegio La Salle and Centro Universitario del Noreste in Matamoros, Tamaulipas; TecMilenio in Puebla, Puebla, and in Monterrey and Guadalupe, Nuevo Leon. The scholarship recipients also benefited from the Comprehensive Education Program (PIE). This program seeks to promote the human and cultural development processes of scholarship recipients and their families, through sessions, reading programs and appreciation of culture and the arts, as well as psychological and educational assistance.

In 2022, we continued with preventive health measures and, at the beginning of this year, we held two online sessions with parents and two with scholarship recipients for all sites.

It was not until November when we resumed face-to-face meetings in Matamoros, Tamaulipas. Approximately 350 parents and 170 young people, ranging from middle school to university, participated in the face-to-face and online sessions.

/ FINSA Foundation Beneficiaries

State	Men	Women	Total
Coahuila	9	6	15
Nuevo León	18	15	33
Puebla	16	12	28
Tamaulipas	49	79	128
Total	92	112	204

/ Educational level of Foundation beneficiaries

Level of education	Men	Women	Total
Preschool	9	6	15
Elementary School	6	4	10
Middle School	9	7	16
High School	15	26	41
University	53	69	122
Total	92	112	204



Support for our operators

As a way of extending our support through the Foundation, we have defined a development plan for the maintenance personnel of all our industrial parks nationwide.

During the second half of 2022, as part of the “For a full and happy life” program, 13 workshops were held, focused on human development and emotion management. This activity was attended by 177 employees from the four regions of the country where we operate, as well as 53 people who work as administrative personnel and educators in the daycare centers located in the industrial parks of Guadalupe, Nuevo Leon, and Iztapalapa, in Mexico City.



Social Impact Project: Daycares operated by FINSA

The installation of daycares arose from the need to **support the families of the workers and employees at our parks**. When the Iztapalapa Park was built, we thought of contributing as a company to include a Daycare, in which FINSA invests and requests a concession from IMSS, in order to provide infrastructure that adds value to our community.

We have two Daycares, FINSA Iztapalapa and FINSA Guadalupe, which successfully serve 236 children.

FINSA Iztapalapa Daycare

It is located in the Iztapalapa borough in Mexico City and by 2022 had a capacity of 96 children. Its objective is to be an educational space aimed at promoting the physical, cognitive and social development of children, with an occupancy of 56 children by the end of 2022.

Relevant projects in 2022

The Day Care is committed to raising awareness about saving and caring for resources through talks, signage, recycling and reuse of materials and responsible purchasing.



FINSA Guadalupe Park Daycare

Located in the FINSA Guadalupe Industrial Park and since 2017 it has offered a completely free service to IMSS-affiliated working parents, providing them with greater security and peace of mind when delegating the care and training of their children while they work.

With a capacity to care for 252 children between 43 days and four years of age, during 2022 it served 180 children, promoting their development, health and education, in a framework of safety, equality and affection.



04

environmental impact

Making a positive difference
caring for the Planet



6 new LEED BD+C certified buildings

GRI 302-1, 302-2, 302-3, 303-1, 303-3, 303-4, 303-5, 305-1, 305-2, 305-3, 305-4, 306-3

ODS involved

Environment

GRI 302-1,302-2,302-3, 303-3,303-4,303-5, 305-1, 305-2, 305-3,305-4, 306-3

One of our main concerns as a company is to participate in the conservation of natural resources and reduce the negative impact of our operations. Proof of this is that we have implemented policies and procedures to consciously and rationally use the raw materials we need to develop and operate our industrial parks.

We seek to foster an environmental culture among our employees, customers and suppliers, so that we become allies in the care of ecosystems and respect for biodiversity for future generations, always seeking the sustainability of our operations.

31 of the industrial buildings constructed by FINSA have obtained LEED certification



We are constantly working to improve the energy efficiency of our buildings, reduce water consumption, reduce greenhouse gas emissions and manage our waste appropriately.

Our sustainable practices have been implemented at a national level, with the objective of caring for and conserving all the resources that our Planet provides us and that are necessary for life.

We have a division that deals with environmental issues, which is responsible for defining and implementing processes that contribute to reducing our impact on natural resources, as well as constantly monitoring our performance.

We have developed innovative processes in the design, construction, operation and maintenance of our buildings, including the location, transportation of materials and resources used, which has allowed 31 of the industrial buildings constructed by FINSA to obtain LEED (*Leadership in Energy & Environmental Design*) certification, awarded by the *US Green Building Council*.

At the end of 2022, 13 buildings were co-owned by FINSA, representing 209,463.22 m² of the total 550,673.29 m² certified.

Energy uses and emissions

Power is an indispensable resource for FINSA, as it allows us to operate efficiently and meet the needs and demands of our customers. Aware that we need to be increasingly careful in our power consumption, we have sought alternatives that allow us to generate savings and reduce our greenhouse gas emissions.

During 2022 we consumed 7,128.97 GJ of non-renewable fuels and 16,322.70 GJ in electricity, totaling 23,451.67 GJ power used.

23,451.67 GJ used in energy

7,128.97
GJ of non-renewable
fuels

16,322.70
GJ in electricity





/ Fuel consumption

Total fuel energy consumption	Giga Joules	MWh
Gasoline	5,843.09	1,623.08
Diesel	1,285.88	357.19
Total	7,128.97	1,980.27

Notes:

- Fuel (Gasoline) data comes from the common area of nineteen industrial parks, which represents 99.08 percent of FINSA's total common area.
- The fuel (diesel) data comes from the common area of nine industrial parks, which represents 51.26 percent of FINSA's total common area.

/ Fuel supply

Total fuel energy consumption	Giga Joules	MWh
Natural Gas	460,207.00	127,835.38

Notas:

- Rented areas: gas consumption data comes from nine companies and their consumption records in FINSA Energéticos' logbooks for the Matamoros del Norte park, where we supply gas to tenants.

Electricity consumption	Giga Joules	MWh
Electricity consumption	16,083.84	4,467.73
Solar energy consumption	238.86	66.35
Total	16,322.70	4,534.08

Notes:

- Common areas: electricity data comes from 20 parks and the corporate offices, which represent 100 percent of the common area. The calculation of electricity consumption in common areas is the annual sum of consumption, according to the invoices issued by the CFE.
- Solar energy comes from photovoltaic panels in the common areas of the Aguascalientes park and from solar lights in Querétaro II Park.



/ Power intensity

Types of power included	Power Coverage (m ²)	Power intensity
Gasoline	1,602,506.08	1.01 kWh/m ² (per L)
Diesel	829,177.32	0.43 kWh/m ² (per L)
Natural Gas	216,160.00	591.39 kWh/m ² (per GJ)

Notes:




- Power intensity was calculated using the m² denominator, which provided information on energy, both fuels and electricity, in common and rented areas.

Emissions

All the power we consume, from electricity and fuels, generates greenhouse gas emissions, which cause the global warming that results in climate change.

To understand how we are impacting the environment, we measure all our Scope 1 emissions, produced by fuel consumption from stationary sources; Scope 2, caused by indirect emissions related to electricity consumption; and Scope 3, which are indirect emissions generated outside the organization.

In FINSA, during 2022, we generated 28,261.37 tonCO₂eq from the operations of all our locations and from the natural gas consumption of the customers of the FINSA Matamoros Industrial Park, supplied by one of our subsidiaries.

	/ Emissions by type of Scope	/ Emissions intensity
	Scope 1	
	500.3 TonCO ₂ eq	0.00031 TonCO ₂ eq/m ²
	Scope 2	
	1,943.46 TonCO ₂ eq	0.0012 TonCO ₂ eq/m ²
	Scope 3	
	25,817.61 TonCO ₂ eq	0.119 TonCO ₂ eq/m ²

/ 28, 261.37

total value of emissions of TonCO₂eq



Water

Water is essential for life on our planet. The production of food, goods and services depends on this natural resource, which is becoming increasingly scarce due to changes in the water cycle caused by climate change.

At FINSA, we are aware of this global problem, so we have implemented measures to use water efficiently. Most of the consumption of this essential liquid occurs in sanitary services and watering green areas.

We have nine wastewater treatment plants in operation in a few of our industrial parks, which we use to meet the watering needs of green areas.

In 2022, we consumed a total of 71.31 ML nationally, with 64.38 ML coming from groundwater, while 6.93 ML came from surface water and municipal water. Treated wastewater totaled 6.35 ML.

Of the total water consumption, 68.27 ML was for water-stressed areas.

/ Total water extracted

Surface water

1.54

megaliters

Groundwater

64.38

megaliters

Third-party water

5.39

megaliters

/ 71.31

total megaliters used

Notes:

- Extracted water volumes are collected through meters authorized by the National Water Commission.
- The methodology used to make this estimate is done by taking readings on a monthly basis, which are recorded in logs.
- In the parks where water is not extracted directly from wells or surface supply sources, water is supplied by third parties, where consumption was determined based on the payment receipts of the operating agencies.

6.35 megaliters of treated water

Treated water discharged to streams

Water used for irrigation of green areas, which allows it to seep into the soil



/ Water consumption

In all areas

71.31
megaliters

/ **71.31 ML**

total water consumption in all areas

In water-stressed areas

68.27
megaliters

/ **0.06 ML/m²**

of water intensity in total

Notas:

- According to the sources consulted (SIGACUA, SINA, WWF Water Risk Filter) 70 percent of the industrial parks we operate are located in high water-stress area so we are focused on enhancing and implementing systems for reusing treated water, seeking a 20 percent increase in water volumes to be reused to water green areas.

Discharged

The water we use at FINSA's facilities, such as offices and warehouses within the industrial parks, is discharged to the sanitation system of the cities where we operate or to a treatment plant we operate. In 2022 we processed 6.35 ML and discharged 64.17 ML to various destinations.

/ Destination of discharges

Surface water

2.29
megaliters

Groundwater

54.05
megaliters

Third-party water

7.83
megaliters

/ **64.17**

total megaliters discharged



Notas:

- The water consumption data comes from data from municipal meters and wells. In the case of treated water, from the WWTP meters.
- Common areas: the data corresponds to the assets managed directly by FINSA (18 parks), which represent 78.6 percent of the common area.
- We do not have rainwater collection and use in common areas.

Waste

The operation and use of our facilities inevitably generates waste. We have classified this waste based on environmental legislation and current regulations.

Our waste includes office waste, organic and inorganic waste, special handling waste from construction processes, as well as hazardous waste from the handling of chemicals and other supplies required for the efficient management of our industrial parks.

During 2022, we generated a total of 466.62 tons of waste, which was managed responsibly and efficiently, following final disposal processes appropriate for each waste category.

/ Tons of Waste

Hazardous

5.14
tons

Urban solid

77.83
tons

Special handling

383.65
tons

/ 466.62

total tons of waste generated



- Notes:** The data corresponds to the assets managed directly by FINSA (18 parks), which represent 97.41 percent of the common area.
- Only waste generated in common areas is being accounted for, since tenants are responsible for managing their waste generated in their respective rented areas.
 - Waste data is collected in a logbook that is managed by a waste collection provider.
 - The total weight of special handling waste corresponds to sludge from WWTPs.

Sustainable Practices

In order to reduce the environmental impact of our operations, in September 2022 we initiated a paper savings program, which consists of implementing electronic signatures for all strategic supply contracts.

At the end of the year, we avoided printing 667 contracts, thereby eliminating the use of 283.31 kilograms of paper. This represents saving 4.29 trees and not using 64 liters of water for its production.





Sustainable

Parks

As part of our commitment to the conservation of natural resources, our decisions are focused on implementing best practices that help us improve our operations and facilities, always seeking sustainability.

This is why we are working on improving our processes to obtain environmental quality certification, which is held by 17 of our industrial parks, and we also follow the guidelines included in the Sustainable Criteria Manual, which provides us with the specifications that we must comply with in each new build.

We know that part of our environmental responsibility is compliance with municipal, state and federal legislation, as well as the series of applicable official standards.

Environmental Quality certified operation	Current
Finsa Guadalupe Industrial Park	✓
Finsa Reynosa Maquilpark Industrial Park	✓
Finsa Apodaca Industrial Park	✓
Finsa Iztapalapa Industrial Park	✓
Finsa Queretaro I Industrial Park	✓
Finsa Coahuila Industrial Park	✓
Finsa Matamoros East Industrial Park	✓
Finsa Matamoros North Industrial Park	✓
Finsa Nuevo Laredo Industrial Park	✓
Tijuana International Industrial Park	✓
Queretaro II Industrial Park	✓
Santa Catarina I Industrial Park	✓
Santa Catarina II Industrial Park	✓
Finsa Aguascalientes Industrial Park	✓
Finsa Puebla II Industrial Park	✓
Finsa Tijuana Alamar Industrial Park	✓

At FINSA, we have included a Green Clause in all our leases since 2022, to strengthen our commitment with our tenants and team up to reduce risks, costs and our water and carbon footprint.

Renewable Energy

One of the projects we stated in 2022 was to use clean energy, so during the year we started a pilot program at the FINSA Aguascalientes Industrial Park, where we installed solar panels to provide electricity to common areas.

The project will be completed in 2023, with the installation and operation of a total of 800 panels, which will provide electricity through eight common area circuits.

Renewable energy	Solar panels	Locations	Energy Consumed MWH
Solar	288	Treatment plant	43.20
		Offices, Warehouse, FPS	7.04
Total			50.24



Green Building Certifications

FINSA is proud that six of its industrial buildings have been certified in 2022 by the LEED (*Leadership in Energy & Environmental Design*) standard, from the building's design stage to its operation, which reviews the sustainable management of location and transportation, efficient use of water, power and atmosphere, materials and resources, indoor environmental quality and regional priority.

All these practices are a sign of FINSA's commitment to the conservation and protection of the environment, as well as the constant search for efficient practices that allow us to continuously improve and become an example of the responsible management of natural resources.



About this report

GRI 2-1, 2-3, 2-4, 2-5

This document is FINSA's First Sustainability Report, which represents our commitment to truthfully and transparently report the results of our environmental, social and governance performance.

It covers the period from January 1 to December 31, 2022, and was prepared using as a reference the standards of the Global Reporting Initiative (GRI), the GRI 4 standards: Construction and Real Estate Sector-Disclosures (CRESO); as well as with the Sustainability Accounting Standards Board (SASB) Real Estate section standards (2018-10) and with the Sustainable Development Goals (SDGs). This report will be prepared annually.

We do not present historical information or restatements of data presented in previous reports because this is FINSA's first Annual Sustainability Report. We also do not include information from other entities, companies or institutions, or from shareholders, customers or business partners.

The information contained in this document has not been verified by any external entity.





GRI Table of Contents

The information contained in this report, which is FINSA's First Annual Sustainability Report, is for the period between January 1 and December 31, 2022, and is presented referencing the Global Reporting Initiative (GRI) standards and using the GRI 1 standard: Fundamentals 2021.

GRI Standard	Indicator	Page	
GRI 2: General Contents 2021	2-1	Organizational details	6, 7
	2-2	Entities included in the presentation of Sustainability Reports	6, 7, 15
	2-3	Reporting period, frequency and point of contact.	70
	2-4	Information update	70
	2-5	External verification	70
	2-6	Activities, value chain and other business relationships	7, 11, 36
	2-7	Employees	40
	2-8	Non-employee workers	41
	2-9	Governance structure and composition	30
	2-10	Appointment and selection of the highest level of governance	30
	2-11	Chair of the highest governance body.	30
	2-12	Role of the highest governance body in overseeing impact management	32
	2-14	Role of the highest governance body in sustainability reporting	32
	2-22	Sustainable development strategy statement.	4, 22
	2-23	Commitments and policies	34
	2-24	Incorporation of commitments and policies	25, 32
	2-26	Mechanisms for seeking advice and raising concerns	33
	2-28	Membership in associations	7, 16
	2-29	Approach to stakeholder engagement	35
	2-30	Collective bargaining agreements	42
GRI 3: Material issues 2021	3-1	Processes for determining material issues	25
	3-2	List of material issues	26
	3-3	Management of material issues	26
GRI 202: Market Presence 2016	202-1	Range of standard entry level wage by gender vs. local minimum wage	42
	202-2	Proportion of senior executives recruited from the local community	43
GRI 203: Direct Economic Impacts	203-1	Infrastructure investments and services supported	50
	203-2	Significant indirect economic impacts	55
GRI 302: Power2016	302-1	Power consumption within the organization	62
	302-2	Power consumption outside the organization	62
	302-3	Power intensity	62
GRI 303: Water and Effluents 2018	303-1	Interaction with water as a shared resource	64
	303-3	Water extraction	64
	303-4	Water discharge	65
	303-5	Water consumption	64



GRI Standard	Indicator	Page
GRI 305: Emissions 2016	305-1 Direct GHG emissions (Scope 1)	63
	305-2 Indirect GHG emissions (Scope 2)	63
	305-3 Other indirect GHG emissions (scope 3)	63
	305-4 Intensity of GHG emissions	63
GRI 306: Waste 2020	306-3 Waste generated	66
GRI 401: Employment 2016	401-1 New employee hires and staff turnover	44
	401-2 Benefits for full-time employees not provided to part-time or temporary employees	45
	401-3 Parental leave	46
	403-3 Occupational health services	46
	403-4 Employee participation, consultation and communication on occupational health and safety	46
	403-5 Occupational health and safety training for employees	46
	403-9 Work-related injuries	47
GRI 404: Training and Development 2016	404-1 Average hours of training per year per employee	48
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	43
GRI 413: Local Communities 2016	413-1 Operations with local community participation, impact assessments and development programs	50

SASB Table of Contents

SASB indicator	Table of Contents	Page	
Energy management	IF-RE-130a.1	Coverage of power consumption data as a percentage of total floor area, by real estate sub-sector	61
	IF-RE-130a.2	1) Total power consumed per portfolio area with data coverage, 2) percentage of grid electricity and 3) percentage of renewables, by real estate sub-sector	61
	IF-RE-130a.3	Percentage change under similar conditions in energy consumption of the area of the portfolio with data coverage, by real estate subsector	61
	IF-RE-130a.4	Percentage of the qualified portfolio that (1) has an energy rating and (2) is ENERGY STAR certified, by real estate subsector	Not applicable
	IF-RE-130a.5	Description of how building power management considerations are integrated into real estate investment analysis and operational strategy	Not available
Water management	IF-RE-140a.1	Data coverage of water withdrawal, expressed as a percentage, of (1) total usable area and (2) usable area in regions with high or extremely high initial water stress, by real estate subsector	Not available
	IF-RE-140a.2	1) Total water extracted by portfolio area with data coverage, and 2) percentage in regions with high or extremely high initial water stress, by real estate sub-sector	64
	IF-RE-140a.3	Similar percentage change in water extracted for the portfolio area with data coverage, by real estate sub-sector	Not available
	IF-RE-140a.4	Description of water management risks and analysis of strategies and practices to mitigate them	Not available
Managing tenant impacts on sustainability	IF-RE-410a.1	(1) Percentage of new leases containing a cost recovery clause for structural improvements related to resource efficiency and (2) related leasable area, by real estate sub-sector	Not applicable
	IF-RE-410a.2	Percentage of tenants that are separately metered or under-metered for (1) grid electricity consumption and (2) water extracted, by real estate subsector	Not available
	IF-RE-410a.3	Analysis of the method to measure, incentivize and improve the effects of tenants on sustainability	Not available
	IF-RE-450a.1	Area of properties located in 100-year flood zones, by real estate sub-sector	
	IF-RE-450a.2	Description of the analysis of climate change risk exposure, degree of systematic exposure of the portfolio and strategies to mitigate risks	Not available
	IF-RE-000.A	Number of properties, by real estate subsector	11
	IF-RE-000.B	Leasable land area, by real estate sub-sector	11
	IF-RE-000.C	Percentage of properties indirectly managed, by real estate sub-sector	Not available
	F-RE-000.D	Average occupancy rate, by real estate subsector	13



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