

Following the road to sustainability

SUSTAINABILITY REPORT
2023





At FINSA we are leaders in the construction of world-class industrial parks but our commitment goes beyond operational efficiency, we work under a business-integrated sustainability model that contemplates our relationship with the community, the development of talent, and respect for the planet we inhabit while generating value for the industry.

AT FINSA **WE GO BEYOND RESPONSIBILITY**, OUR FOCUS IS ON SUSTAINABILITY AND RESILIENCE TO CONTINUE GROWING WITH MEXICO IN LINE WITH GLOBAL CHALLENGES.

contents

LETTER FROM THE PRESIDENT AND
CHIEF EXECUTIVE OFFICER 5

our company

01

| | |
|--|----|
| Our Company | 4 |
| FINSA in action | 6 |
| Our main purpose | 7 |
| FINSA in numbers | 8 |
| Our consolidation over the years | 9 |
| Our portfolio, products and markets served | 11 |
| Inauguration FINSA Querétaro III | 14 |
| Environmental, Social and Governance (ESG) Commitment | 15 |
| Sustainability Strategy | 18 |
| The Ten Principles of the United Nations Global Compact | 19 |
| Environmental, Social and Governance (ESG) Policy | 20 |
| Materiality | 21 |
| FINSA's Material Topics | 21 |
| Commitment to our stakeholders | 22 |
| Our contribution to the Sustainable Development Goals (SDGs) | 24 |
| LEED and EDGE certifications | 29 |

environmental impact

02

| | |
|-------------------------------|----|
| SUSTAINABLE BUSINESS | 33 |
| Sustainable Parks | 34 |
| Energy and GHG emissions | 37 |
| Water use | 42 |
| Waste management | 48 |
| Climate change and resilience | 49 |
| Biodiversity | 57 |

social impact

03

| | |
|-------------------------------------|----|
| COMMITMENT AND VALUE CHAIN | 58 |
| Human Capital | 59 |
| Community and social responsibility | 73 |
| FINSA Foundation | 87 |

governance

04

| | |
|---|-----|
| RISK MANAGEMENT | 94 |
| Risk management | 94 |
| Cybersecurity | 95 |
| Responsibility and resilience | 96 |
| Corporate governance | 97 |
| Operational structure | 98 |
| Board of Directors | 99 |
| Management team | 102 |
| Conflict of interest | 106 |
| Regulatory compliance | 107 |
| Ethics | 108 |
| Anti-corruption | 108 |
| Hotline | 109 |
| Human rights | 112 |
| Supply chain | 112 |
| Sourcing practices | 114 |
| The best suppliers | 115 |
| Membership in chambers and associations | 116 |
| Industrial development index | 117 |

appendices

| | |
|-------------------|-----|
| About this report | 118 |
| Assurance Report | 120 |
| GRI Index | 122 |
| SASB Index | 127 |
| TCFD Index | 129 |

01 TRANSCEND AS A COMPANY

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

Our ongoing goal is to transcend beyond our operational activities to create both social and economic benefits for all our stakeholders.

our com pa ny

46
YEARS' OF
EXPERIENCE

SDGs involved



Letter from the President AND CHIEF EXECUTIVE OFFICER

GRI 2-22

In a global context characterized by continuous changes and challenges, we reaffirm our strong commitment to business ethics and sustainability. Our aim is to usher in positive change, instilling ethical principles in all aspects of our daily work and maintaining our commitment to the integration of ESG (Environmental, Social and Governance) criteria in all our operations.

Integrating an ethical community is an ongoing effort for which we rely on each member of FINSA to act as a model of trust and inspiration. We acknowledge that our reputation and responsibility are forged from every decision we make on a daily basis. By doing the right thing, we can join a virtuous circle of great benefits. We understand that this is the tangible way to demonstrate our values in a socially responsible commitment that is in line with best corporate governance practices in the global industrial real estate market.

In addition, the phenomenon of nearshoring has promoted ESG aspects in companies, breathing new life to the industrial real estate market and providing unique opportunities for the development of manufacturing and global logistics spaces.

OUR INDUSTRIAL PARKS ARE POSITIONED AS STRATEGIC HUBS THAT FACILITATE INFRASTRUCTURE TO ATTRACT INVESTMENT, CONSIDERING NOT ONLY PRODUCTIVITY AND PROFITABILITY BUT ALSO GENERATING VALUE THROUGH STRATEGIES AND SOLUTIONS TO COUNTERACT CLIMATE CHANGE AND REDUCE OUR CARBON FOOTPRINT.

We contribute to the mission of companies that have decarbonizing goals aimed at contributing to Sustainable Development Goals, from the use of efficient and clean energy to the implementation of sustainable best practices.

All this is possible thanks to the four strategic axes of our sustainability model: Talent and Corporate Culture, Environment, Ethics and Legality, as well as Community, with a focus on risk management, innovation, commitment and value chains, responsibility and resilience, as well as a sustainable business purpose.

During the year 2023 our sustainability practices successfully overcame challenges, strengthening the trust of our stakeholders. I deeply appreciate and thank everyone at FINSA for their unwavering commitment to business ethics and sustainability, and for their determination to operate responsibly in an ever changing world.

Sergio Argüelles González

President of the Board and Chief Executive Officer

Our COMPANY

GRI 2-1, 2-2



FINSA IN ACTION

The uninterrupted and comprehensive work we have performed for 46 years has consolidated FINSA as one of the most important industrial real estate development companies in Mexico.

At FINSA we design, build, manage and operate industrial parks in Mexico with an innovative, sustainable approach and the highest international standards.

The properties we manage and/or lease are distributed in four regions of the country: Northeast, Northwest, Bajío and West, and Central Mexico, totaling 3.2 million square meters throughout the 17 states where we have a presence.

Designed with the appropriate conditions to offer access and mobility, our industrial parks facilitate the logistics and manufacturing requirements of our customers with the aim of contributing to the improvement of their processes, marketing and optimization of their resources.





Our properties are home to various automotive industry suppliers and original equipment manufacturers who have trusted FINSA to install their operations centers in strategic locations that help them reduce response times and logistics costs.

We contribute to the wellbeing of our clients' work teams, which is why we have dedicated spaces in some industrial parks that have been converted to recreational and sports areas.

Our goal of integrating everything necessary for a better operation has led us to build daycare centers, convenience stores, restaurants and hotels in larger parks in order to improve the operation and satisfaction of our stakeholders.

BY THE END OF 2023 THE PREFERENCE OF OUR CUSTOMERS POSITIONED US AS A NATIONAL LEADER IN INDUSTRIAL REAL ESTATE DEVELOPMENTS.

FINSA in NUMBERS

+70
LOCATIONS
IN MEXICO

46
YEARS' OF
EXPERIENCE

12 MILLIONS
sq. m. DEVELOPED

21
INDUSTRIAL PARKS

3.2 MILLIONS
sq. m. MANAGED

99%
OCCUPANCY

Our consolidation

OVER THE YEARS

In 1977, FINSA was founded 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 then arriving to that border city.

Our first industrial park, called FINSA Matamoros del Norte, was created in 1979 on a 100-hectare site where Componentes Mecánicos de Matamoros, the first maquiladora owned by General Motors, was installed.

1977

FINSA launches operations in Matamoros, Tamaulipas.

1992

FINSA Iztapalapa, the first “Green Flags” certified industrial park was built in Mexico City .

Industrial park for VW Puebla, the first dedicated to the automotive industry in Latin America was developed.



1994

FINSA Iztapalapa industrial park’s first daycare center opens.

FINSA receives the first loan from GECC in the industrial real estate sector in Mexico.



1998

FINSA Coahuila is developed for automotive industry suppliers.

2000

A joint Venture is signed with an international fund to double the industrial building portfolio.

2005

A 1-million-square-meter portfolio is placed with an international fund.

2006

The FINSA II project begins, in partnership with an international fund, to develop 929,000 sq. m.

2007

FINSA Guadalupe develops the first integrated industrial park in Mexico where housing, trade and industry converge.

2008

Construction of the first LEED Gold-certified industrial building, awarded by the U.S. Green Building Council (USGBC), begins in Nuevo León.



2009

Consolidation of the FINSA Foundation.

2010

A joint venture is signed with a U.S. private equity fund to expand industrial developments.

The first Environmental Quality Certificate issued by the Federal Environmental Protection Agency (PROFEPA) is received.



2012

2,750 million pesos of capital is raised through Development Capital Certificates (CKD FINSACK 12).

2014

The Socially Responsible Company Distinction issued by CEMEFI was awarded.



2015

5 billion pesos of capital raised through Development Capital Certificates (CKD FINWSCK 15), to develop 1,802,319 sq. m.

2017

FINSA Guadalupe industrial park's daycare center opens.

2018

FINSA Guadalupe and FINSA Monterrey receive Authorized Economic Operators (AEO) 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).

2022

Compliance with the United Nations Global Compact.

2023

CLOSING OF THE SECOND MOST IMPORTANT TRANSACTION IN THE INDUSTRIAL REAL ESTATE SECTOR IN MEXICO, WITH THE PLACEMENT OF 822,000 SQ. M. (GLA) WITH A FIBRA.

RECOGNIZED BY EXPANSIÓN MAGAZINE AS ONE OF THE 500 MOST IMPORTANT COMPANIES IN MEXICO.

CLOSING OF THE FIRST STAGE OF THE FINSA V. INVESTMENT FUND.

FINSA CONSOLIDATES ESG STRATEGY AND OBJECTIVES.



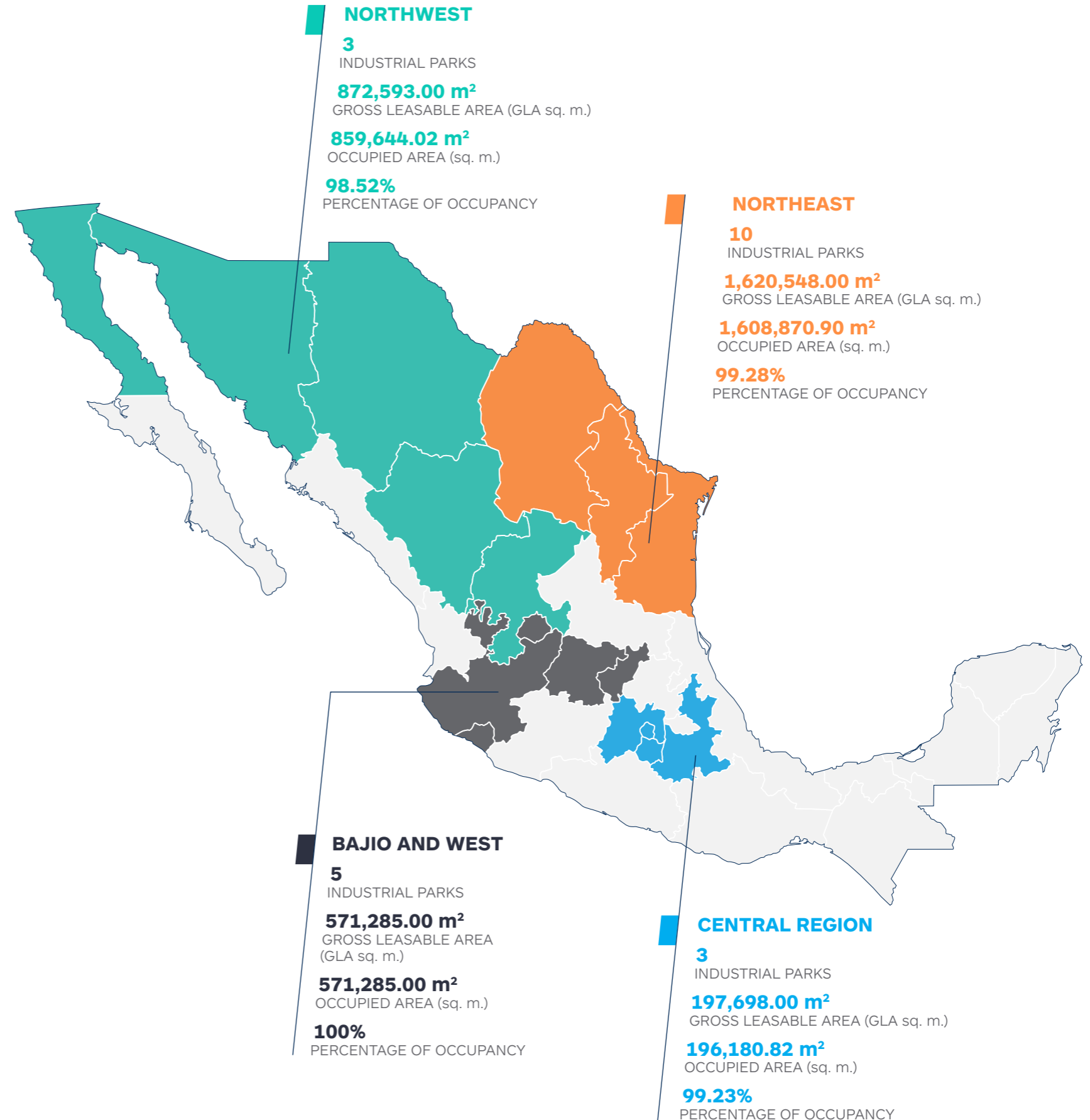
Our portfolio, products and MARKETS SERVED

GRI 2-6

We cover four zones of the country with space rental and sales services, with integral maintenance of industrial parks and property portfolio management.

The automotive, electronics, logistics, aerospace, medical, metal-mechanical, food and beverage, and packaging industries, among many others, are part of our portfolio of domestic and international clients who have found our offer to be the best investment option.

The personalized attention we offer to all our clients helps us to identify their needs in order to design and build space according to their requirements. This is achieved by providing them support throughout site selection, design, engineering processes and construction.



Industrial parks

AND INDUSTRIAL BUSINESS

| REGION | LOCATION | PARK | INDUSTRY |
|----------------|-----------------------------|--|--|
| NORTHWEST | Baja California | FINSA Tijuana | Electronics / Packaging / Logistics / Manufacturing / Medical |
| | | FINSA Tijuana Alamar | Food / Electronics / Packaging / Logistics / Manufacturing / Medical |
| | Chihuahua | FINSA Juárez Independencia I | Automotive / Electronics / Logistics / Metal-mechanics / Packaging / Electric |
| NORTHEAST | Coahuila | FINSA Coahuila | Automotive / Electronics / Logistics / Manufacturing |
| | Nuevo León | FINSA Guadalupe | Automotive / Electronics / Logistics / Manufacturing / Metal-mechanics / Paper and cardboard |
| | | FINSA Santa Catarina | Automotive / Electronics / Logistics / Manufacturing / Metal-Mechanic |
| | | FINSA Santa Catarina II | Automotive / Electronics / Logistics / Manufacturing / Metal-Mechanic |
| | Tamaulipas | FINSA Monterrey | Automotive / Electronics / Logistics / Manufacturing / Metal-Mechanic |
| | | FINSA Matamoros del Norte | Automotive / Electronics / Logistics / Manufacturing / Metal-Mechanic |
| | | FINSA Matamoros Oriente | Automotive / Electronics / Logistics / Manufacturing / Metal-Mechanic |
| | | FINSA Reynosa Maquilpark | Automotive / Electronics / Packaging / Logistics / Manufacturing |
| | | FINSA Nuevo Laredo | Automotive / Electronics / Logistics / Manufacturing / Medical |
| | FINSA Nuevo Laredo Poniente | Automotive / Logistics / Manufacturing / Medical | |
| BAJIO AND WEST | Jalisco | FINSA El Salto | Logistics / Automotive |
| | Aguascalientes | FINSA Aguascalientes | Automotive / Electronics / Logistics / Manufacturing / Metal-Mechanic |
| | Querétaro | FINSA Querétaro | Aerospace / Automotive / Logistics / Manufacturing |
| | | FINSA Querétaro II | Automotive / Manufacturing / Metal-Mechanic / Paper and cardboard |
| | | FINSA Querétaro III | Automotive / Logistics / Manufacturing / Packaging |
| CENTRAL MEXICO | CDMX | FINSA Iztapalapa | Commercial / Logistics / Services |
| | Puebla | FINSA Puebla | Automotive / Commercial / Logistics / Offices / Services |
| | | FINSA Puebla II | Automotive |

We have four specialized industrial parks for suppliers of original equipment manufacturers (OEMs) for the automotive industry, which are located close to the assembly plants, facilitating logistics, storage and just-in-time delivery and generating savings in transportation and stocks.

AUTOMOTIVE INDUSTRY
FINSA Aguascalientes

Nissan, Daimler, Infiniti



AUTOMOTIVE INDUSTRY
FINSA Puebla II

Audi



AUTOMOTIVE INDUSTRY
FINSA Puebla

Volkswagen



AUTOMOTIVE INDUSTRY
FINSA Coahuila

General Motors



Our work, focused on customer satisfaction and the quality of our operations, has led us to obtain and maintain certification as an Authorized Economic Operator (AEO) in the area of property security in two of our industrial parks: FINSA Monterrey and FINSA Guadalupe.

**THIS GUARANTEES THAT WE PROVIDES
 WORLD-CLASS SERVICE INFRASTRUCTURE
 AT COMPETITIVE COSTS FOR OUR
 CUSTOMERS.**

Industrial Park FINSA QUERÉTARO III

To continue with our expansion plans, in February of this year we inaugurated our third industrial park in Querétaro with an area of 73 hectares focused on the logistics, automotive and electronics sectors.

THE CAPACITY OF THIS INDUSTRIAL COMPLEX IS PROJECTED TO HOUSE APPROXIMATELY 22 COMPANIES, WHICH WILL GENERATE 19,500 DIRECT AND INDIRECT JOBS.

FINSA Querétaro III belongs to a new generation of sustainable, environmentally friendly industrial parks designed to operate in an optimal and responsible manner.



Environmental, Social and Governance (ESG) COMMITMENT

GRI 2-22, 2-23

Our commitment to operate in a responsible and sustainable manner is reflected in our daily actions, focusing on labor welfare, environmental care, community development, respecting human rights and complying with applicable laws and regulations.

Our focus on continuous improvement is embodied in our Sustainability Management Model which provides us with a model framework to ensure our permanence in the market and continued growth.

As a company, every year we face new global challenges in environmental, social and governance issues, which is why our Model is based on four strategic pillars.

These pillars are aligned with global trends, the context of our company and the needs and expectations of our stakeholders, resulting in improved social, environmental and governance (ESG) performance, positive and lasting relationships with our stakeholders, reduced risks, collaboration with the fulfillment of the 2030 Agenda, savings in operating costs and reduced environmental impacts.



TALENT AND CORPORATE CULTURE



ETHICS, LEGALITY AND ANTI-CORRUPTION



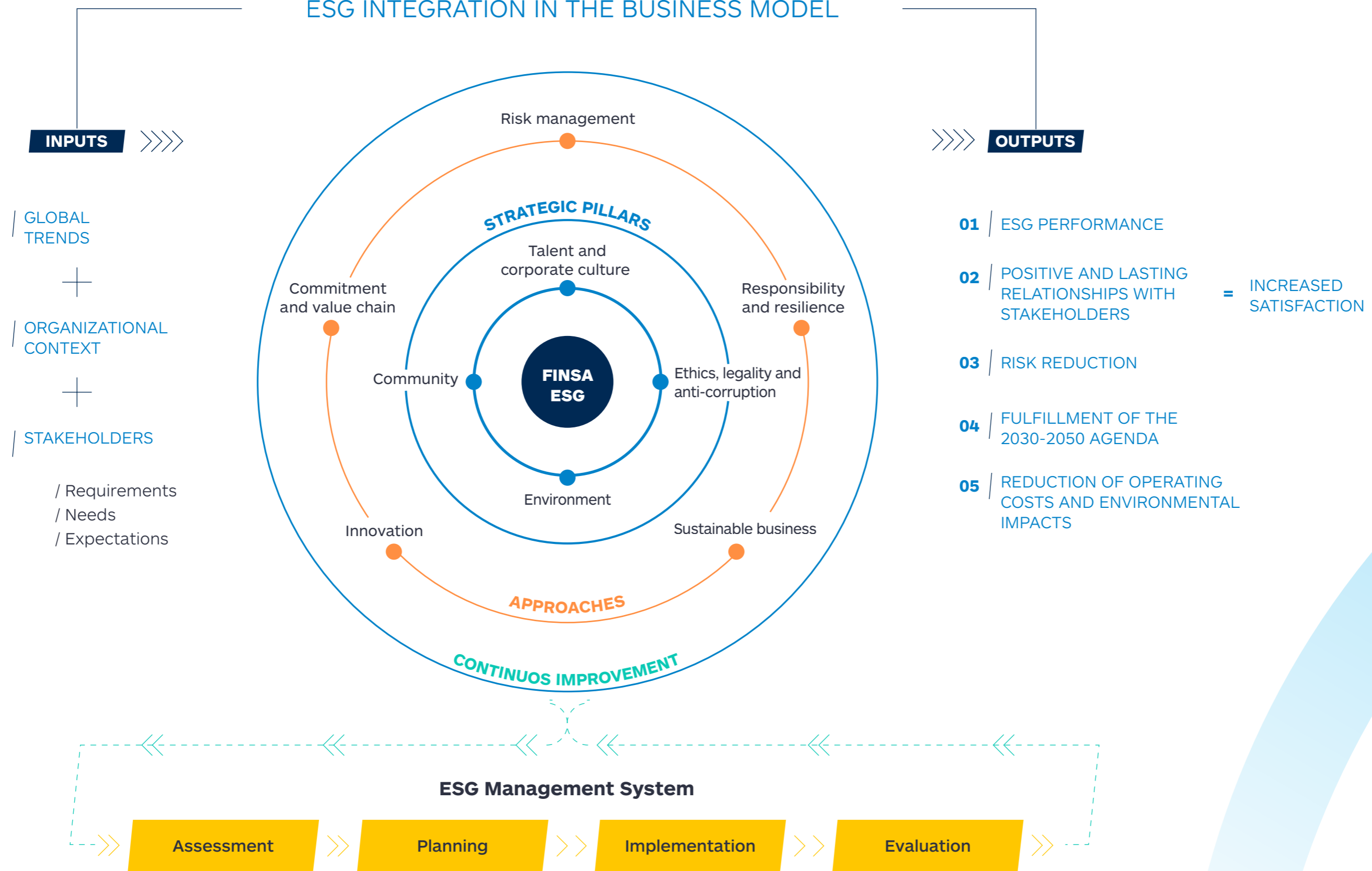
ENVIRONMENT



COMMUNITY



ESG INTEGRATION IN THE BUSINESS MODEL



APPROACHES TO THE PILLARS OF THE MANAGEMENT MODEL

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.
- Promote 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.

RESPONSIBILITY AND RESILIENCE

- To be socially and environmentally responsible.
- Develop resilient and sustainable operations.
- Implement ESG practices aimed at improving leadership.
- Propose climate scenarios and reduce greenhouse gas emissions (scopes 1, 2 and 3).
- Follow a road map towards decarbonization.

COMMITMENT AND VALUE CHAIN

- Maintaining constant contact with stakeholders to increase satisfaction by identifying relevant trends and issues (materiality), as well as risks and opportunities early.
- Maintaining a good relationship with stakeholders allows us to improve and innovate processes and services within the 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



Sustainability STRATEGY

Our sustainability strategy has allowed us to continue working on the most important aspects for our company, focused on improving our performance and providing value to our stakeholders.

We support the development and professional growth of our employees through training programs, offer hygienic and safe facilities, promote a healthy work environment, and provide opportunities to reconcile family and work life.

We have made efforts to minimize our negative impacts on the environment by properly managing our waste and using natural resources responsibly.

The initiatives we have implemented for fuel and energy use have led us to measure our greenhouse gas emissions which is reflected in energy savings and efficiency.

As a result of these actions, we were once again certified by the Federal Environmental Protection Agency (Profepa) as an Environmental Quality Company for our industrial park operations and maintenance activities.

In the social aspect, we help children and young people continue their education by granting scholarships through the FINSA Foundation and we collaborate in the development of communities by participating in reforestation, cleaning and maintenance activities.

Our efforts have been recognized by the Mexican Center for Philanthropy, Cemefi, which has awarded us the Socially Responsible Company Distinction for 10 consecutive years.

AS PART OF OUR COMMITMENT, AS OF 2022 WE ARE PART OF THE UNITED NATIONS GLOBAL COMPACT, THE WORLD'S LARGEST SUSTAINABILITY INITIATIVE.

The Ten Principles of the UNITED NATIONS GLOBAL COMPACT

HUMAN RIGHTS

PRINCIPLE

1 Businesses should support and respect the protection of internationally proclaimed human rights within their sphere of influence.

PRINCIPLE

2 Businesses should make sure that they are not complicit in human rights abuses.

LABOR STANDARDS

PRINCIPLE

3 Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.

PRINCIPLE

4 Businesses should support the elimination of all forms of forced and compulsory labor.

PRINCIPLE

5 Businesses should support the abolition of child labor.

PRINCIPLE

6 Businesses must uphold measures aimed at eliminating employment and labor discrimination.

MEDIO AMBIENTE

PRINCIPLE

7 Companies should maintain a preventive approach that favors the environment.

PRINCIPLE

8 Businesses should encourage initiatives that promote greater environmental responsibility.

PRINCIPLE

9 Businesses should encourage the development and diffusion of environmentally friendly technologies.

ANTI-CORRUPTION

PRINCIPLE

10 Businesses should work against corruption in all its forms, including extortion and bribery.

APOYAMOS
EL PACTO GLOBAL





Environmental, Social and GOVERNANCE (ESG) POLICY

ALL OF FINSA'S ACTIONS ARE SUPPORTED BY OUR ENVIRONMENTAL, SOCIAL AND GOVERNANCE POLICY, WHICH WAS UPDATED IN OCTOBER OF THIS YEAR AND IS PUBLISHED ON OUR CORPORATE INTRANET.

This document details the most relevant aspects for our company and the criteria to be followed in order to generate social, environmental and economic value while reducing our operational impacts.

It also describes the dependencies with other policies, such as Human Rights, Human Capital, Strategic Supply, Corporate Identity and Park Operations, as well as with the Code of Ethics and Conduct.

The environmental issues addressed by the ESG Policy include GHG emissions management, Climate Change, Water, Waste, Biodiversity, Sustainable Procurement, Hazardous Substances and Pollution Prevention.

Social aspects include Human Rights, Diversity, Equity, Inclusion and Belonging, Working Conditions, Relationship with Stakeholders and Community Engagement.

Governance initiatives include an Independent Board of Directors, Transparency, Anti-corruption, Data Protection, Shareholders' Rights and Risk Management, among others.

MATERIALITY

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

Our awareness of the environmental, social and governance issues that we need to address to improve our sustainable performance has led us to develop a strategy for consulting our stakeholders on a regular basis. In 2022, we conducted surveys and interviews with 115 people, including FINSA employees, customers and suppliers. The results obtained allowed us to identify the positive and negative impacts caused by our operations.

This exercise helped us to plan short-, medium- and long-term actions to avoid, remedy and reduce them.

Based on the 17 material topics resulting from our materiality study, during 2023 we worked on improving our performance in relation to regulatory compliance, risk management, updating policies and procedures, waste, water, organizational culture and practices with our supply chain, among others.

FINSA's MATERIAL TOPICS



LEGAL COMPLIANCE



RISK MANAGEMENT



CORPORATE GOVERNANCE



WATER



WASTE MANAGEMENT



INDUSTRIAL PARKS AND SUSTAINABLE BUILDINGS



ORGANIZATIONAL CULTURE



COMMUNITY OUTREACH



ETHICS AND LEGALITY



CLIMATE CHANGE



NATURAL ENVIRONMENTS AND BIODIVERSITY



STAFF RETENTION AND WELFARE



GREEN ENERGY



VALUE CHAIN COMPLIANCE



INCLUSION, EQUITY, DIVERSITY AND HUMAN RIGHTS



COURSES AND TRAINING



FINANCIAL PERFORMANCE

Commitment to our STAKEHOLDERS

GRI 2-23, 2-29

Our priority is to build and maintain healthy relationships with our stakeholders which are directly affected by our operations.

Any failures to adequately address their requirements and requests also affect our growth, reputation and permanence in the market.

IN 2022 WE CONDUCTED AN ANALYSIS OF INFLUENCE AND DEPENDENCE TO DEFINE OUR PRIORITY STAKEHOLDERS AND ESTABLISH THE APPROPRIATE MECHANISMS TO MEET THEIR NEEDS FOR ATTENTION AND INFORMATION.

The results obtained led us to list the institutions, organizations, business partners and individuals that are most important to our operation.



STAKEHOLDERS



EMPLOYEES

| INFORMATION TO SHARE | FREQUENCY OF COMMUNICATION | COMMUNICATION CHANNELS |
|-------------------------|----------------------------|------------------------|
| Relevant events | Weekly | Intranet |
| Internal communications | Monthly | E-mail address |
| Press releases | Annual | Social networks |
| | Occasional | Internal newsletter |
| | | Company website |
| | | Face-to-face meetings |
| | | Videocall |



CUSTOMERS

| INFORMATION TO SHARE | FREQUENCY OF COMMUNICATION | COMMUNICATION CHANNELS |
|----------------------------------|----------------------------|------------------------|
| Presentation of available spaces | Weekly | Social networks |
| Project progress reports | Half-monthly | E-mail address |
| Relevant events | Monthly | Phone |
| Commercial information | Annual | WhatsApp |
| Technical information | Occasional | Company website |
| | | Face-to-face meetings |
| | | Videocall |



SUPPLIERS

| INFORMATION TO SHARE | FREQUENCY OF COMMUNICATION | COMMUNICATION CHANNELS |
|---------------------------|----------------------------|------------------------|
| Commercial communications | Annual | Social networks |
| | Occasional | E-mail address |
| New processes | | Company website |
| Technical information | | Phone |
| | | Videocall |



INVESTORS

| INFORMATION TO SHARE | FREQUENCY OF COMMUNICATION | COMMUNICATION CHANNELS |
|----------------------|----------------------------|------------------------|
| Relevant events | Annual | E-mail address |
| Press releases | Occasional | Phone |
| Financial reporting | | Company website |
| ESG Questionnaires | | Face-to-face meetings |
| | | Videocall |



COMMUNITIES

| INFORMATION TO SHARE | FREQUENCY OF COMMUNICATION | COMMUNICATION CHANNELS |
|-----------------------|----------------------------|------------------------|
| Relevant information | Annual | E-mail address |
| Invitations to events | Occasional | Social Networks |
| | | Company website |
| | | WhatsApp |
| | | Phone |



GOVERNMENT

| INFORMATION TO SHARE | FREQUENCY OF COMMUNICATION | COMMUNICATION CHANNELS |
|-------------------------------|----------------------------|---|
| Regulatory compliance reports | Occasional | Face-to-face meetings |
| Press releases | | Phone |
| Documents for issuing permits | | Electronic platforms of government agencies |
| | | Official notices |



PEERS

| INFORMATION TO SHARE | FREQUENCY OF COMMUNICATION | COMMUNICATION CHANNELS |
|----------------------|----------------------------|------------------------|
| Industry highlights | Annual | E-mail address |
| New regulations | Occasional | Face-to-face meetings |
| | | Company website |
| | | Social networks |



CHAMBERS AND ASSOCIATIONS











| INFORMATION TO SHARE | FREQUENCY OF COMMUNICATION | COMMUNICATION CHANNELS |
|------------------------|----------------------------|------------------------|
| Corporate Presentation | Occasional | E-mail address |
| Commercial information | | Face-to-face meetings |
| Relevant events | | Phone |
| Press releases | | Social networks |
| | | Videocalls |



MEDIA AND COMMUNICATION

| INFORMATION TO SHARE | FREQUENCY OF COMMUNICATION | COMMUNICATION CHANNELS |
|------------------------|----------------------------|------------------------|
| Relevant events | Annual | E-mail address |
| Press releases | Occasional | Videocall |
| Commercial information | | Social networks |
| Statistical data | | Company website |

Our contribution to the SUSTAINABLE DEVELOPMENT GOALS (SDGs)

| FINSA ESG GOALS | | | | | | | |
|---|--------------------------|--|---------------------------------|----------------------------|------------------------|------------------------------|---|
| GOAL | GLOBAL COMPACT PRINCIPLE | RELEVANT SDG | MATERIAL TOPICS | APPROACH (FINSA) | STRATEGIC AXIS (FINSA) | TARGET YEAR AND/OR FREQUENCY | PROGRESS FOR 2023 |
| Reduce energy and Scope 1 and 2 GHG consumption by 20% compared to the 2022 baseline. | Environment |   | Green Energy and Climate Change | Sustainable Business | Environment | 2029 | In 2023, we will decrease gasoline consumption by 18.17% compared to 2022. |
| Renewable energy for all common areas of the Industrial Parks. | Environment |   | Green Energy | Sustainable Business | Environment | 2032 | Solar panels for common areas of the FINSA Aguascalientes Industrial Park. |
| Net Zero Carbon , aligned to SBTi. | Environment |   | Green Energy and Climate Change | Sustainable Business | Environment | 2050 | The process will begin in 2024. |
| Reduce water consumption in our operations by 20% compared to the 2022 baseline. | Environment |  | Water | Sustainable Business | Environment | 2030 | Promotion of best practices to reduce consumption. |
| Preventing 50% of waste generated in our operations from ending up in landfills (instead: recycle or reuse). | Environment |  | Waste management | Sustainable Business | Environment | 2030 | Change of garbage can model for urban solid waste collection. Options are being evaluated. |
| Improve our community outreach programs with more volunteer hours (5%). * Ensure continuity and, if possible, increase the number of scholarships granted. | Human rights |   | Community Outreach | Commitment and value chain | Community | Annually | A social responsibility and sustainability coordinator position was created in 2023. All social projects are integrating data. |

FINSA ESG GOALS

| GOAL | GLOBAL COMPACT PRINCIPLE | RELEVANT SDG | MATERIAL TOPICS | APPROACH (FINSA) | STRATEGIC AXIS (FINSA) | TARGET YEAR AND/OR FREQUENCY | PROGRESS FOR 2023 |
|--|--|--------------|---|-------------------------------|--------------------------------------|------------------------------|--|
| <p>Train and raise awareness of ESG issues (including environmental, ethics, anti-corruption and Diversity, Equity, Inclusion and Belonging (DEIB) topics) among all our employees on an annual basis.</p> | <p>Environment Human Rights Labor Rights Anti-corruption</p> | | Courses and Training | Commitment and value chain | Ethics, legality and anti-corruption | Annually | Conferences on ethics, inclusion, and environmental-related issues were held on 2023. |
| <p>Train and raise awareness of ESG issues among our tenants.</p> | <p>Environment Human Rights Labor Rights Anti-corruption</p> | | Courses and Training | Commitment and value chain | Talent and Corporate Culture | Annually | We intend to post ESG information on social media this 2024. |
| <p>Obtain green certifications in new own constructions as of 2024.</p> | Environment | | Industrial Parks and Sustainable Buildings | Innovation | Environment | Starting on 2024 | 8 of our own projects to be LEED certified in the coming months for the period 2023-2024. |
| <p>Achieve 20-30% of green operation certification in our gross profitable area (GRA).</p> | Environment | | Industrial Parks and Sustainable Buildings | Innovation | Environment | Starting on 2024 | We are currently assessing other green certifications options for the vessels in our portfolios. |
| <p>Identifying and addressing climate-related risks and financial implications, in line with TCFD.</p> | Environment | | Risk management | Responsibility and resilience | Environment | Annually | We adhered to the TCFD in 2023. |
| <p>Increase the percentage of women in executive positions (35%).</p> | Human rights | | Inclusion, Equity, Diversity and Human Rights | Commitment and value chain | Talent and Corporate Culture | By 2026 | We reached 28.1% by December 2023 |

Certifications and DISTINCTIONS



ENVIRONMENTAL QUALITY

In 2023 we received the Environmental Quality renewal certificates for the following industrial parks:

FINSA PUEBLA I



FINSA PUEBLA II



FINSA TIJUANA ALAMAR



FINSA QUERÉTARO I



FINSA IZTAPALAPA



FINSA QUERÉTARO II





SOCIALLY RESPONSIBLE COMPANY (ESR) DISTINCTION

In 2023 for the tenth time we obtained the ESR Distinction granted by the Mexican Center for Philanthropy (Cemefi).



AMPIP DISTINCTIONS

In 2023 FINSA received three awards from the Mexican Association of Private Industrial Parks (AMPIP):



| AMPIP ESG distinction.



| AMPIP Social Responsibility Distinction.



| Safe Industrial Park Distinction for six parks:
PUEBLA I
SANTA CATARINA I
QUERÉTARO II
AGUASCALIENTES,
GUADALUPE
APODACA

LEED VOLUME

LEED Volume Program is a special LEED program to optimize the certification process, intended for real estate companies that have a large portfolio of properties with similar dimensions and construction processes. In this process, strategies for sustainable buildings are standardized, pre-certifying a prototype. Standardization allows certifications to be obtained in less time and at a lower cost than would be possible with individual property reviews.

In 2016, we committed to certifying new buildings built for inventory more efficiently through the LEED Version 3 Volume Program, conducted through the U.S. Green Building Council (USGBC). In 2022 the LEED Version 4 Volume Program began; their guidelines were updated to Version 4.



LEED VOLUME PROGRAM VERSION 3

11

CERTIFIED PROJECTS
YEAR 2016-2022

190,737.06 m²

CERTIFIED AREA

LEED VOLUME PROGRAM VERSION 4

7

PROJECTS IN PROGRESS
YEAR 2022-2023

201,684.16 m²

AREA UNDER CERTIFICATION PROGRESS



LEED CERTIFICATIONS



FINSA also offers its clients services related to LEED certification building construction and follow-up: these projects are called “New Construction”.

“New Construction” is a type of tailor-made construction, based on the client’s needs. It focuses not only on the main structure and basic infrastructure of the building, but also on the finishes and products that will be used for the operation of the building, such as sanitary furniture, lighting fixtures, process equipment used in the building and cooling equipment.

A more rigorous measurement system is used for this category of project, due to its scope, since the industrial unit will be delivered ready to begin operations.

While “Core and Shell” only focuses on the main structure, such as walls, structure, foundation, plumbing, piping and electrical preparation and basic infrastructure for the building.

TOTAL NUMBER OF PROJECTS BUILT BY FINSA WITH LEED CERTIFICATION SINCE 2010:

33 EQUIVALENT TO A TOTAL CERTIFIED AREA OF: **597,489.03 m²**

10 “NEW CONSTRUCTION” PROJECTS

12 “CORE AND SHELL” PROJECTS

11 “CORE AND SHELL” PROJECTS LEED VOLUME 3 PROGRAM

CERTIFICATION LEVELS OBTAINED:



17 GOLD LEVEL PROJECTS



12 SILVER LEVEL PROJECTS



4 CERTIFICATE LEVEL PROJECTS



POSITIVE IMPACTS GENERATED BY MOST OF THE CERTIFIED PROJECTS:

9,288.62 Ton CO₂

ENERGY MEASURED IN EQUIVALENCE OF TONS OF CO₂

6,696.65 Ton

DIVERTED TRASH WASTE

10'483,667.12 Gal

GALLONS OF WATER SAVED

PROJECTS IN PROCESS OF LEED CERTIFICATION:

11 PENDING PROJECTS

4 "NEW CONSTRUCTION" PROJECTS

7 "CORE AND SHELL" LEED VOLUME PROGRAM VERSION 4

298,911.14 sq. m.

AREA IN PROCESS OF CERTIFICATION

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 OFFICES AGUASCALIENTES

45%

ENERGY SAVINGS

35%

WATER SAVINGS

12.30 tCO₂/year

OPERATIONAL CO₂ EMISSIONS

10.13 tCO₂/year

OPERATIONAL CO₂ SAVINGS

02 TRANSCENDING BY RAISING AWARENESS

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

Beyond promoting an environmental culture, we have made preserving natural resources our responsibility and an intrinsic part of our daily lives

538

SOLAR PANELS IN OPERATION

SDGs involved



environmental impact

Sustainable BUSINESS

GRI 307-1

As a sustainable company, at FINSA we are committed to collaborating in the mitigation of climate change and the conservation of natural resources. We know that our activities generate impacts that can put ecosystems at risk, so we have taken a series of measures and undertaken various actions to avoid and reduce them.

We believe in the importance of fostering respect for the environment and our actions are focused on raising awareness among our employees and their families, sharing with them volunteer activities for cleaning and reforestation.

We have undertaken awareness campaigns among employees and tenants to reduce water and energy consumption and properly manage the waste we generate, both in our industrial parks and in our corporate offices, always seeking to contribute to the mitigation of climate change and reduce our environmental impacts.

All our actions are backed by strict compliance with the environmental regulations and legislation that apply to us.

In order to present the differences in energy and water consumption, as well as waste generation and emissions, we performed a “like for like” analysis of the same properties for the same parks in 2022, allowing us to exclude variations due to the acquisition and sale of industrial parks.



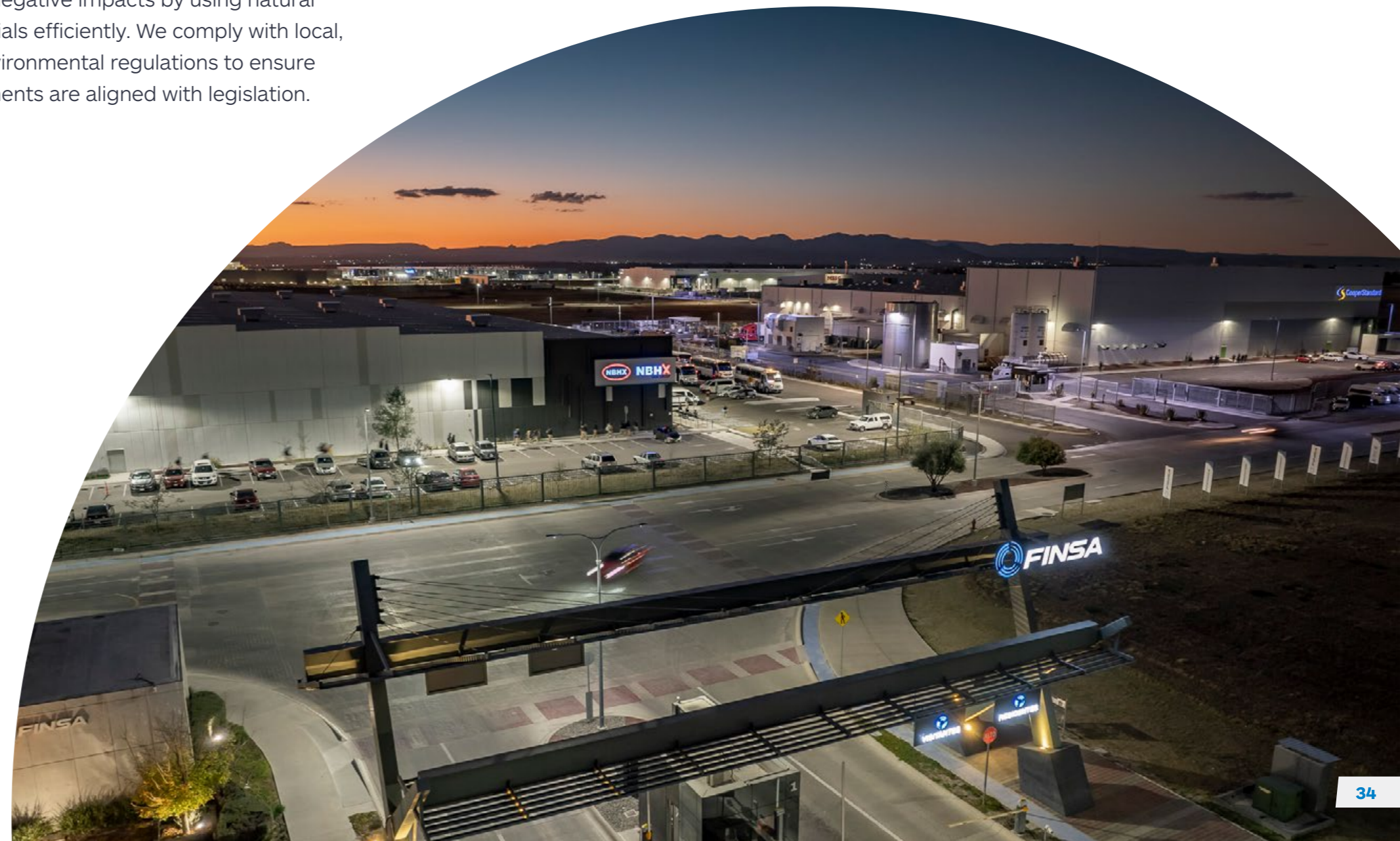
Sustainable PARKS

GRI 3-3

Our portfolio is made up of industrial parks that comply with sustainable standards in all their operations, as well as with the guidelines established in our ESG Policy, controlling water and energy consumption, waste generated and greenhouse gas emissions.

We prevent environmental risks by conducting internal audits and mitigate negative impacts by using natural resources and materials efficiently. We comply with local, state and federal environmental regulations to ensure that all our developments are aligned with legislation.

WE INTEGRATE SUSTAINABLE ACTIONS IN THE DEVELOPMENT, MANAGEMENT AND OPERATION OF OUR PORTFOLIO AND PROMOTE THE CONSTRUCTION OF ENVIRONMENTALLY FRIENDLY BUILDINGS, FOLLOWING THE PARAMETERS AND REQUIREMENTS OF THE LEED CERTIFICATION.



RENEWABLE ENERGY

FINSA Aguascalientes Industrial Park has taken a significant step towards sustainability and innovation by installing solar panels in its facilities. This initiative not only demonstrates FINSA's commitment to the environment and carbon footprint reduction, but also sets an important precedent in the integration of renewable energies within our operations.

This project has a positive environmental impact, reducing dependence on fossil energy sources, also offering long-term economic benefits. Solar energy, a renewable source, significantly reduces consumption costs benefiting companies in the industrial park. This cost reduction can translate into more competitive prices and more financially sustainable operations.

| NUMBER OF PANELS | POWER SUPPLY TO: | ANNUAL GENERATION kWh |
|------------------|--------------------------------|-----------------------|
| 258 | Treatment Plant | 201,292 |
| 30 | Offices, Warehouse, FPS | 23,501 |
| 40 | North booth | 26,039 |
| 12 | North Access Road | 7,876 |
| 44 | Service areas Multi I | 27,048 |
| 96 | South access booth and roadway | 44,407 |
| 58 | Service areas Multi II | 40,429 |
| TOTAL | | 370,592 |



LED LAMPS POWERED BY SOLAR PANELS

FINSA Querétaro II Industrial Park has solar powered LED lamps on its roads. The installed system consists of a total of 46 LED lighting fixtures, each with a capacity of 80W. 92 solar panels were installed for this system, with two panels allocated per lamp. Each has a capacity of 135W, designed to maximize the efficiency of converting solar energy into electricity even under varying sunlight conditions.



98 GJ
SOLAR POWER
GENERATION IN 2023

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.

In 2023, we avoided printing 1,655 contracts plus 552 appendices. We also avoided printing second sets of contracts and appendices, which were required in 90 percent of the cases.

Including all contracts and appendices that were signed and delivered electronically, 184,691 sheets of paper were saved, representing an estimated saving of 831.11 kilograms of paper.



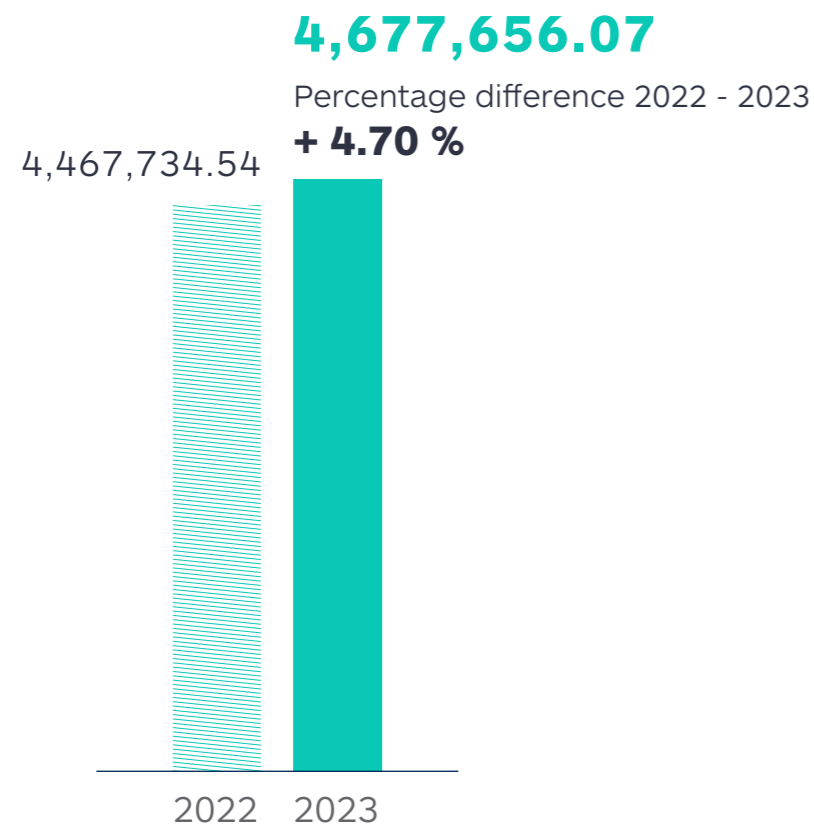
Energy use and GHG EMISSIONS

GRI 302-1, 302-2, 302-3, 302-4

One of the most important material resources for our operations is energy, which we obtain from electricity and fuel. In 2023 we increased our electricity consumption by 4.53 percent compared to the previous year, due to the start-up of the FINSA Querétaro III and FINSA El Salto industrial parks.

ELECTRICITY CONSUMPTION IN COMMON AREAS

kWh



At FINSA we measured fuel and energy consumption in common areas . In 2023 we decreased gasoline use by 18.17 percent and increased diesel use by 36.81 percent compared to 2022, this increase was due to additional street sweepers. Meanwhile, the natural gas supply of our FINSA Energéticos customers increased by 22,542 Gigajoules, compared to last year.

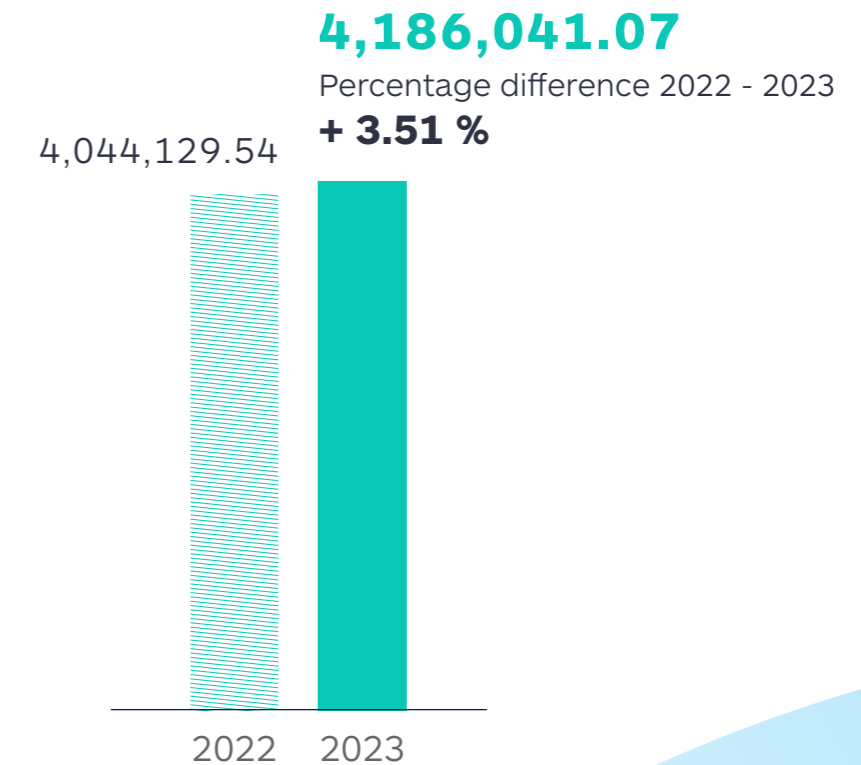
We define common areas as the service areas of the parks, including roads, security booths, service areas, maintenance warehouses, administrative offices of the Industrial Park, green areas, among others, as well as the area of our corporate offices.

Moreover, leased areas correspond to the surface area of the industrial buildings located in our parks, whether leased by us or owned by a third party.

ELECTRICITY CONSUMPTION IN COMMON AREAS

“LIKE FOR LIKE”

kWh

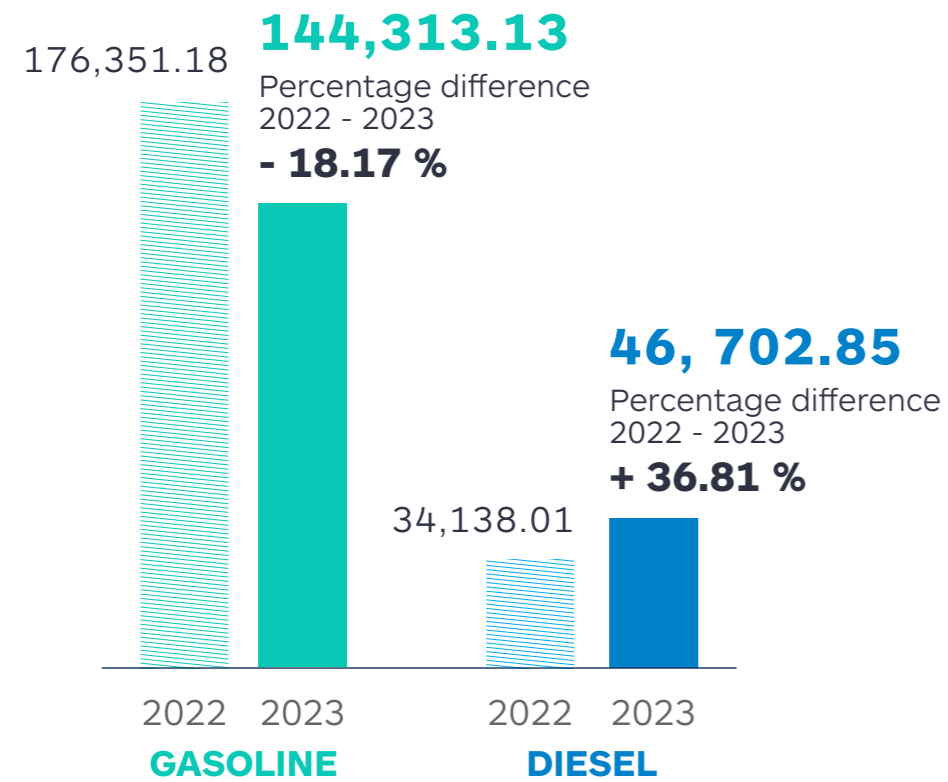


Notes:

1. The energy data corresponds to 19 Industrial Parks that submitted data for 2022 and 2023 under similar conditions.

FUEL CONSUMPTION COMMON AREAS

Liters

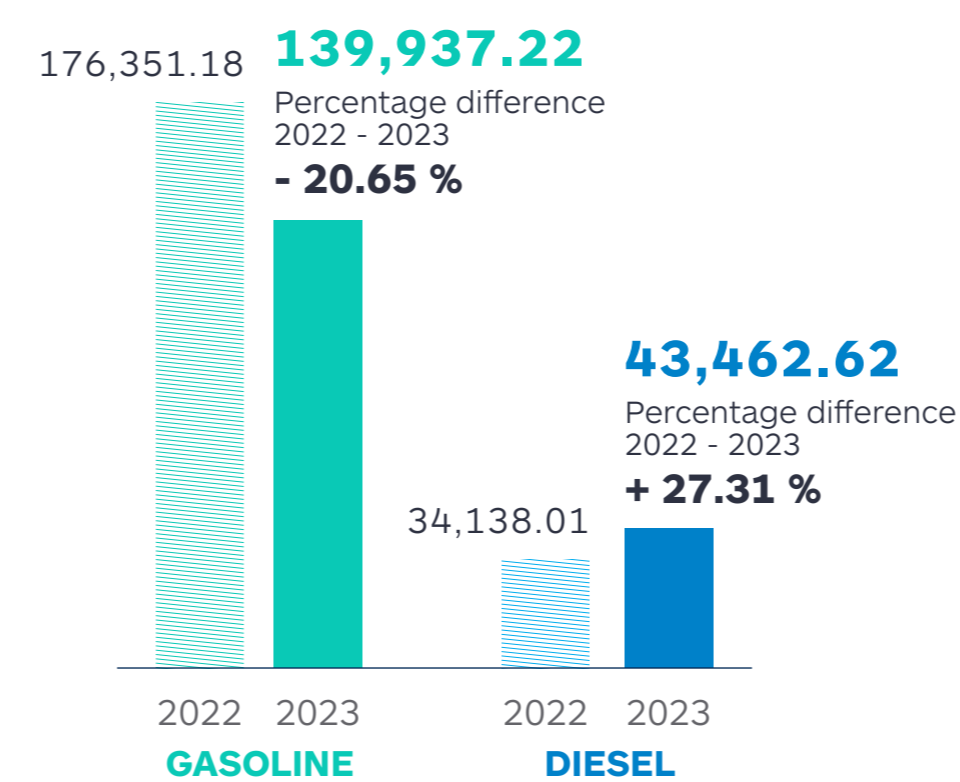


Notes:

1. Fuel (gasoline) data is from the common area of 22 industrial parks, which represents 99.21 percent of FINSA's total common area during 2023.
2. The fuel (diesel) data comes from the common area of 15 industrial parks, which represents 61.42 percent of FINSA's total common area.

COMMON AREA FUEL CONSUMPTION FOR "LIKE FOR LIKE" PROPERTIES

Liters

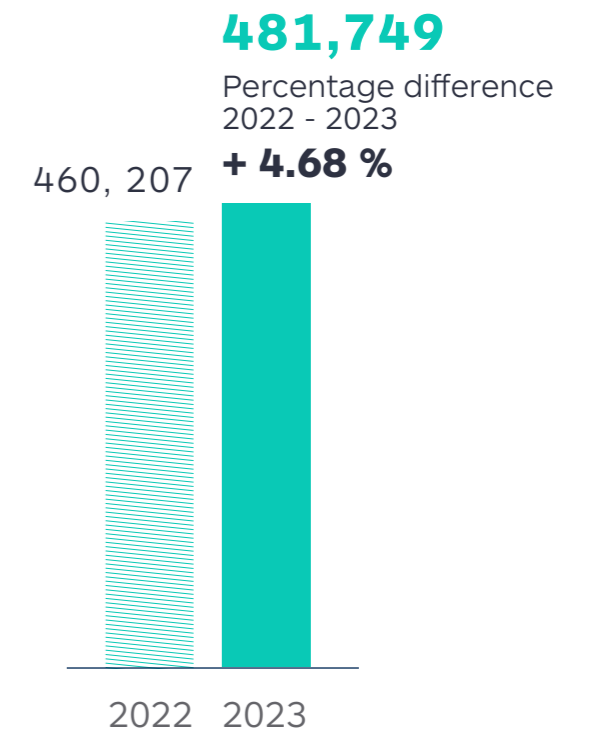


Notes:

1. The gasoline data corresponds to 19 parks that submitted data for 2022 and 2023 under similar conditions. The diesel data corresponds to data from nine parks.

NATURAL GAS CONSUMPTION OF CUSTOMERS

Gigajoules



Notes:

1. The gas consumption data comes from the consumption of nine companies and their consumption record within the FINSA Energéticos logs of the Matamoros del Norte park, where we supply gas to the tenants.

TOTAL ENERGY CONSUMPTION

ENERGY FROM FUEL CONSUMPTION

| TYPE OF ENERGY | GIGAJOULES |
|----------------|---------------------|
| Electric power | 16,839.56 Gj |
| Gasoline | 4,781.56 Gj |
| Diesel | 1,759.16 Gj |
| TOTAL | 23,380.28 Gj |

The energy intensity during 2023 was 2.53 kWh per square meter, -8.05% less than 2022 which was 2.758 kWh/sq. m.

ENERGY INTENSITY IN COMMON AREAS

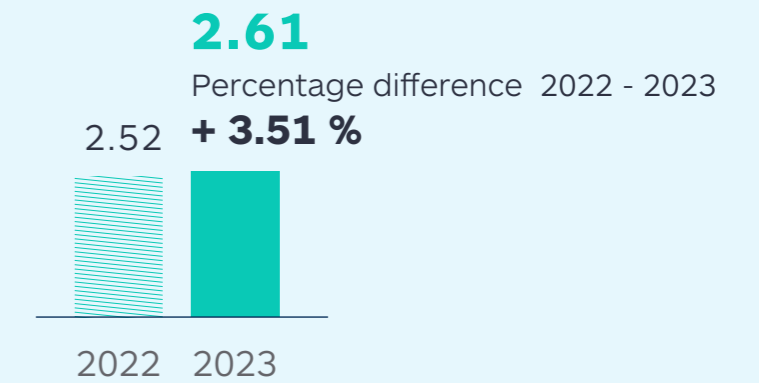
0.0091 Gj/sq. m.
2.53 kWh/sq. m.

Notes:

1. Power intensity was calculated using the denominator of sq. m.

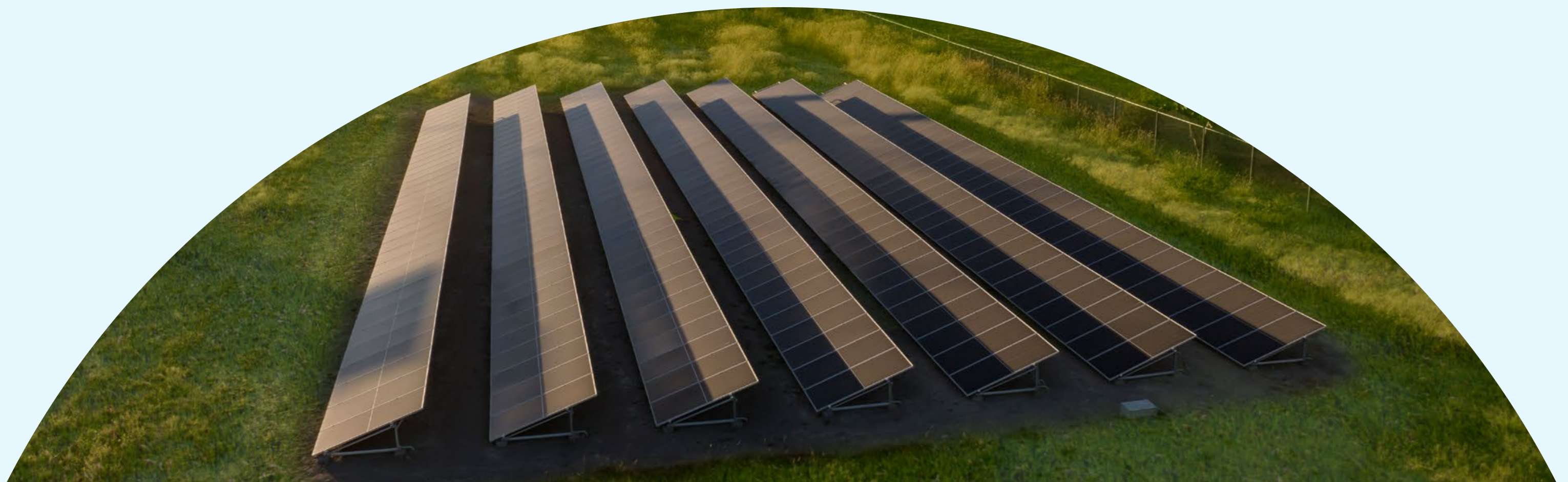
ENERGY INFORMATION IN COMMON AREAS

Energy intensity of common areas for “Like for like” properties
Energy intensity kWh/sq. m.



Notes:

1. This corresponds to 19 parks that submitted data for 2022 and 2023 under similar conditions with 1,602,506.08 sq. m. covered for both years.



EMISSIONS

GRI 305-1, 305-2, 305-3, 305-4

FINSA's total greenhouse gas emissions increased by 4.51 percent from 2022 to 2023. This increase can be attributed to several key factors, ranging from operational expansion to the use of fossil fuel-based energies.



TOTAL EMISSIONS

Ton CO₂eq

| EMISSIONS | 2022 | 2023 | PERCENTAGE DIFFERENCE 2022 - 2023 |
|--------------|------------------|------------------|-----------------------------------|
| Scope 1 | 500.33 | 461.79 | -7.7% |
| Scope 2 | 1,943.46 | 2,048.81 | + 5.4% |
| Scope 3 | 25,817.61 | 27,143.90 | +5.1% |
| TOTAL | 28,261.40 | 29,654.50 | + 4.51% |

| EMISSIONS FROM FUELS | Ton CO ₂ eq 2023 |
|----------------------|-----------------------------|
| Gasoline | 331.41 |
| Diesel | 130.37 |
| Natural gas | 27,026.12 |

Notes:

1. Flights from FINSA's employees and third parties were considered in the calculation of Scope 3 emissions in 2023. In 2022 this calculation could not be obtained, which is why in 2023, Scope 3 emissions increased 5.14 percent more than in 2022.

GHG EMISSIONS INTENSITY OF COMMON AREAS

Ton CO₂eq/sq. m.

| EMISSIONS | EMISSION INTENSITY OF COMMON AREAS | | PERCENTAGE DIFFERENCE |
|--------------|------------------------------------|----------------|-----------------------|
| | 2022 | 2023 | |
| Offices | 0.0764 | 0.0767 | +0.32% |
| Parks | 0.00141 | 0.00127 | -10.13% |
| TOTAL | 0.00151 | 0.00136 | -9.80% |

Notes:

1. Emission intensities for common areas correspond to energy and fuel data for park common areas and our offices.

GHG EMISSIONS INTENSITY OF COMMON AREAS

Ton CO₂eq/sq. m.

| EMISSIONS | EMISSIONS INTENSITY | | PERCENTAGE DIFFERENCE |
|-----------|---------------------|----------|-----------------------|
| | 2022 | 2023 | |
| Scope 1 | 0.00031 | 0.000250 | -18.96% |
| Scope 2 | 0.0012 | 0.0011 | -7.44% |
| Scope 3 | 0.119 | 0.1250 | +4.68% |

Notes:

1. Emission intensity was calculated using sq. m. over the parks that generated the different scopes for common areas.

TOTAL EMISSIONS FOR “LIKE FOR LIKE” EQUAL PROPERTIES

Ton CO₂eq/sq. m.

| | 2022 | 2023 | PERCENTAGE DIFFERENCE 2022 - 2023 |
|--------------|------------------|------------------|-----------------------------------|
| Scope 1 | 500.33 | 451.08 | -9.84 % |
| Scope 2 | 1,759.20 | 1,833.49 | +4.22 % |
| Scope 3 | 25,817.61 | 27,026.12 | +4.68 % |
| TOTAL | 28,077.14 | 29,310.68 | +4.39 % |





Water USE

GRI 3-3

Water is a vital resource for human beings. At FINSA, water is one of the most important input, which is why we continuously monitor and address any contingency related to water consumption and supply.

We installed meters in the common areas of all the parks where we supply water and where we extract groundwater in order to keep track of water volumes. Similarly, these measures have been adopted at customer locations, which has enabled us to record consumption where the supply comes from FINSA.

Mexico constantly faces water stress, so we have taken preventive measures to ensure water supply such as purchasing water supply trucks. In addition, some of the wastewater treatment plants we have installed allow us to reuse water for irrigating green areas, reducing our consumption.

Our maintenance teams monitor the installations on a daily basis to detect any leaks or deterioration in order to repair them immediately and prevent any risk.

WE HAVE THE BEST CONSUMPTION AND SAVING PRACTICES, ALLOWING US TO ENSURE EFFICIENT WATER SUPPLY FOR ALL OUR FACILITIES.

WATER CONSUMPTION AND EXTRACTION

GRI 303-3

Water consumption increased because in 2023 we installed water meters in common areas giving us more accurate data compared to the estimates for 2022; this increase was also due to fire suppression systems installed and maintained in our parks; this data includes water used for green areas. For the data on leased areas, the increases were due to the operation of new companies.

In some of our industrial parks we supply water from different sources. We keep track of each extraction and consumption through meters installed at the sites, ensuring the correct measurement of cubic meters consumed.

In 2023, FINSA extracted a total of 1,567,342.5 million m³ of water, up 318,459.54 m³ compared to 2022.

| WATER EXTRACTION | TOTAL WATER EXTRACTED/m ³ | | |
|-------------------|--------------------------------------|---------------------|---------------------|
| | COMMON AREAS | LEASED AREAS | TOTAL |
| Surface Water | 768.00 | 438,153.00 | 438,921.00 |
| Groundwater | 84,758.74 | 860,708.17 | 945,466.91 |
| Third Party Water | 12,222.58 | 173,828.00 | 182,954.58 |
| TOTAL | 97,749.33 | 1,469,593.17 | 1,567,342.50 |

TOTAL WATER EXTRACTED

m³

1,248,882.96 m³
TOTAL 2022

1,567,342.50 m³
TOTAL 2023

COMMON AREAS

71,313
2022



97,749.33
2023



LEASED AREAS

1,177,569.96
2022



1,469,593.17
2023





WATER-STRESSED AREAS

At FINSA because we have properties in four different regions of the country, throughout the year we experience weather contingencies such as droughts, torrential rains and water shortages. Some of these regions have been classified as water-stressed.

Aware of our responsibility to preserve natural resources, we have taken a series of measures to avoid suspending our operations and safeguarding the jobs of our employees and tenants.

During 2023, water extraction in water-stressed areas increased by 295 thousand 844.24 m³, compared to water extracted in 2022.

TOTAL WATER EXTRACTION IN WATER-STRESSED AREAS

m³

749,182.26 m³
TOTAL 2022

1,045,026.50 m³
TOTAL 2023

WATER EXTRACTION IN WATER-STRESSED AREAS/m³

| WATER EXTRACTION | COMMON AREAS | LEASED AREAS | TOTAL |
|-------------------|------------------|-------------------|---------------------|
| Groundwater | 79,800.74 | 783,109.17 | 862,909.91 |
| Third-party water | 11,384.58 | 170,732.00 | 182,116.58 |
| TOTAL | 91,185.33 | 953,841.17 | 1,045,026.50 |

COMMON AREAS

68,327.00
2022



91,185.33
2023



LEASED AREAS

680,903.26
2022



953,841.17
2023



WATER DISCHARGES

GRI 303-4

Surface water discharges are those that fall into bodies of water; in this case FINSA discharges into surface bodies such as rivers or streams.

Groundwater discharges are those that fall into the soil and end up permeating the subsoil through natural filtration. Most of this water is used or reused in some way to irrigate green areas.

Third-party water discharges are discharged directly into municipal sewage systems; metering estimates are available for some of these operations.

Third-party waters include wastewater and treated water. Surface water is all treated water, while groundwater is both treated water and non-potable well water.

| WATER DISCHARGES | COMMON AREAS/m ³ | LEASED AREAS/m ³ | TOTAL/m ³ |
|-------------------|-----------------------------|-----------------------------|----------------------|
| Surface water | 4,092.47 | 281,101.53 | 285,194.00 |
| Groundwater | 81,371.00 | 170,550.60 | 251,921.60 |
| Third-party water | 9,401.09 | 593,793.96 | 603,195.05 |
| TOTAL | 94,864.56 | 1,045,466.09 | 1,140,310.65 |

| WATER DISCHARGES | 2022 | 2023 |
|------------------|-----------------------------------|-----------------------------------|
| Common areas | 64,171.50 m ³ | 94,864.56 m ³ |
| Leased areas | 1,023,570.13 m ³ | 1, 045,466.09 m ³ |
| TOTAL | 1,087,741.63 m³ | 1,140,310.65 m³ |

| OTHER DISCHARGES | |
|------------------|------------------------------|
| Freshwater | 59,067 m ³ |
| Other waters | 124,056 m ³ |
| TOTAL | 183,123 m³ |

Notes:

1. These data correspond solely and exclusively to discharged waters that could be characterized in terms of the amount of total dissolved solids.



WATER CONSUMPTION

GRI 303-5

In 2023, our consumption totaled 1,567,342.50 m³, an increase of 25% compared to 2022.

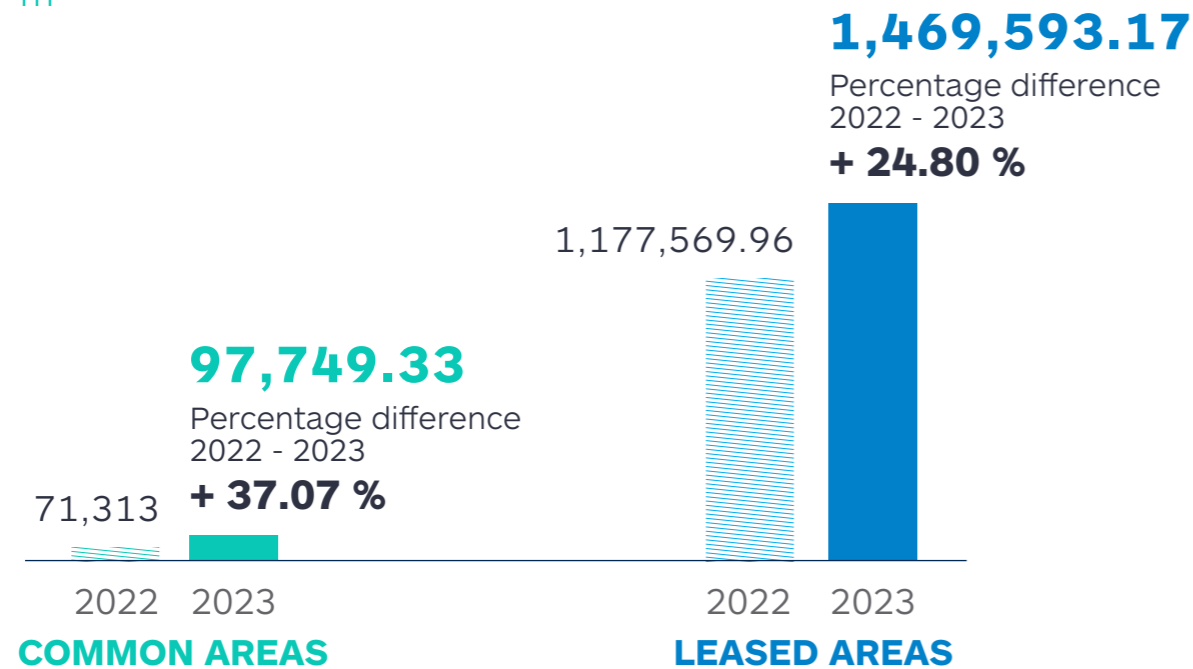
1,248,882.96 m³
TOTAL 2022

1,567,342.50 m³

TOTAL 2023
Percentage difference 2022 - 2023
+ 25.50 %

WATER CONSUMPTION

m³



Notes:

1. The data provided for common areas correspond to 21 FINSA Industrial Parks and corporate offices.
2. The leased area data corresponds to tenant data for 11 FINSA industrial parks.

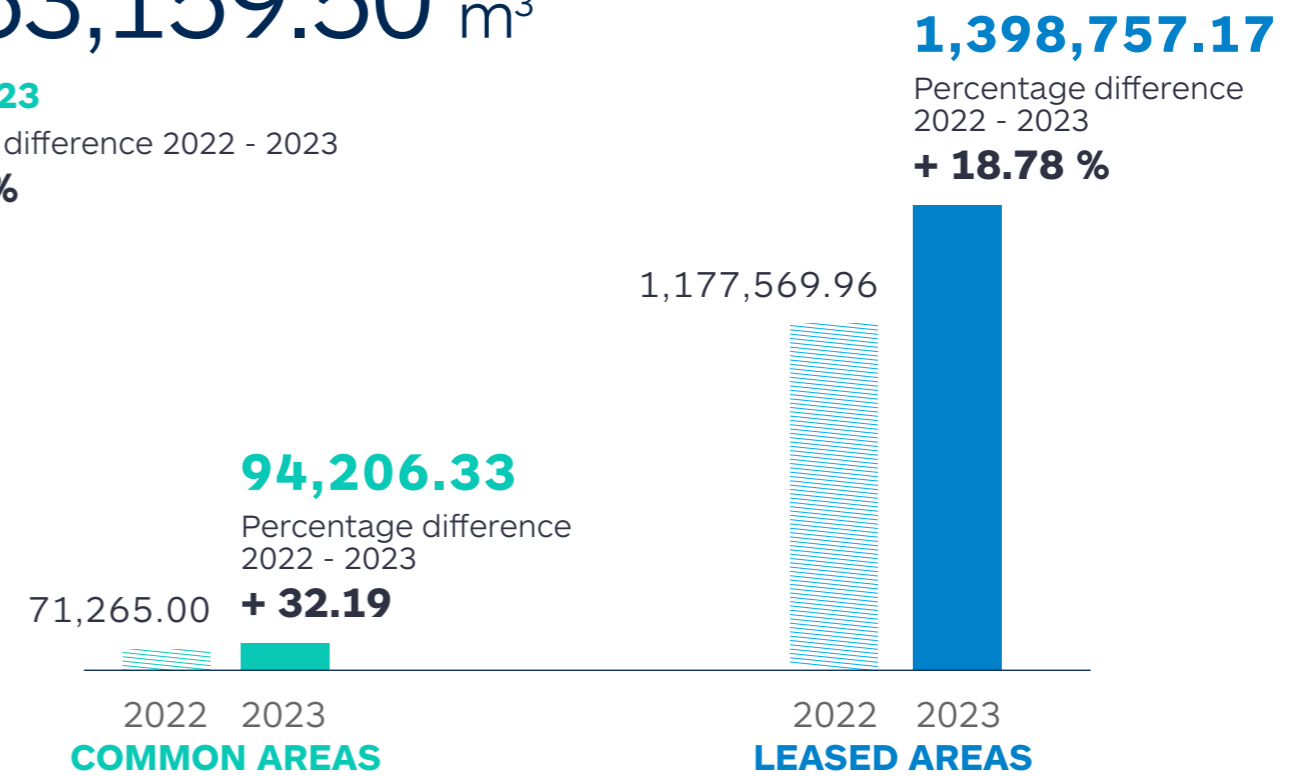
WATER CONSUMPTION FOR "LIKE FOR LIKE" EQUAL PROPERTIES

m³

1,248,834.96 m³
TOTAL 2022

1,563,159.50 m³

TOTAL 2023
Percentage difference 2022 - 2023
+ 25.17 %



Notes:

1. The common area data corresponds to 17 parks that submitted data for 2022 and 2023 under similar conditions.
2. The data for leased areas corresponds to the consumption of tenants of nine industrial parks that submitted data for 2022 and 2023 under similar conditions.

WATER INTENSITY PER m³

COMMON AREAS
0.000053 ML/m²

LEASED AREAS
0.000466 ML/m²

TREATED WATER

All of our treatment plants operate under biological processes of pollutant degradation based on the sanitary services provided by FINSA in some of its parks. Most treatment systems consist of activated sludge technology, with a recent migration to MBBR (Moving Bed Biofilm Reactor) technology.

By the end of 2023, we had 10 wastewater treatment plants distributed in the four regions where we operate.

| PARK/PLANT | VOLUME TREATED IN 2023 (m ³) | REUSED |
|--------------------|--|---------------------------|
| Aguascalientes | 14,331.60 | Irrigation of green areas |
| Monterrey | 81,469.00 | Irrigation of green areas |
| Coahuila | 180,372.00 | Not Applicable |
| Guadalupe | 11,336.00 | Not Applicable |
| Puebla I | 13,952.00 | Not Applicable |
| Querétaro II | 17,299.00 | Irrigation of green areas |
| Reynosa Maquilpark | 79,534.00 | Not Applicable |
| Santa Catarina I | 59,067.00 | Irrigation of green areas |

TREATED WATER

m³

472,707.13 m³

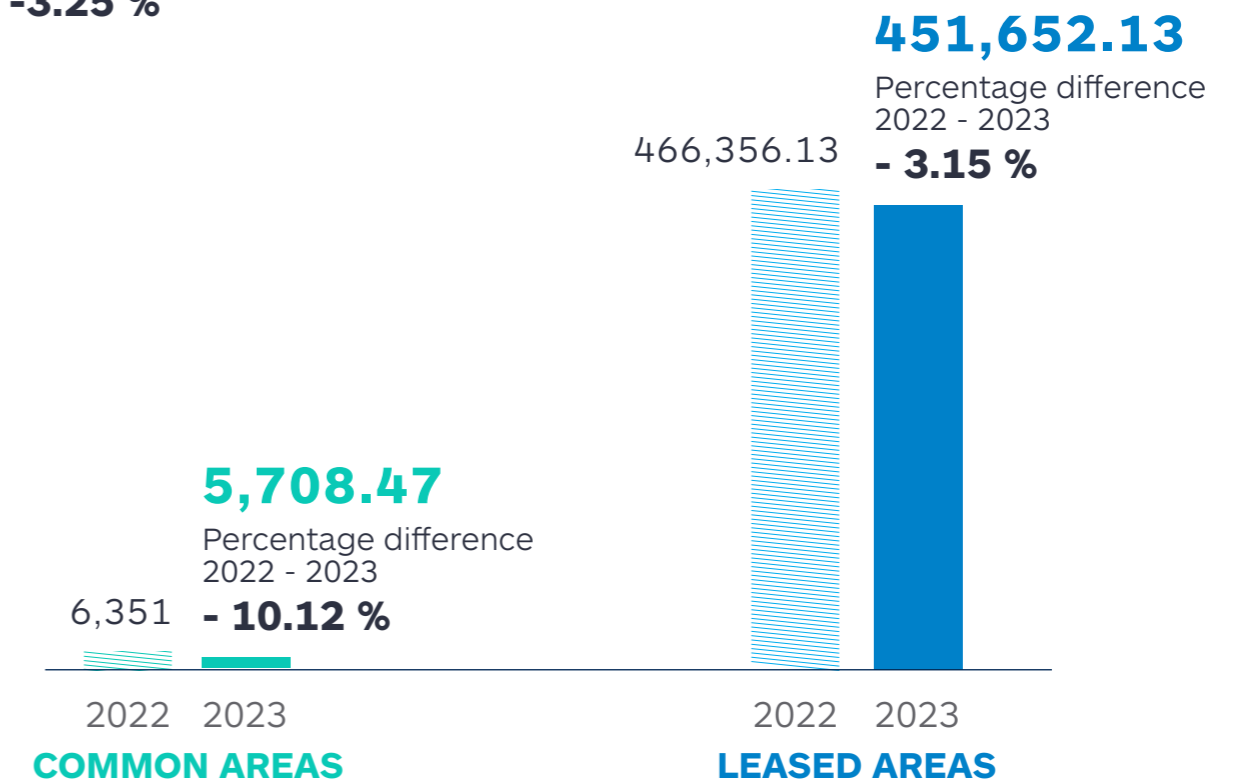
TOTAL 2022

457,360.60 m³

TOTAL 2023

Percentage difference 2022 - 2023

-3.25 %



Waste MANAGEMENT

GRI 3-3, 306-3

As part of FINSA's efforts to reduce air, soil and water pollution, we have integrated different practices for the reduction, separation and reuse of materials, as well as recycling and composting of organic waste. These activities are part of the company's waste management, which have been implemented at all locations to reduce the environmental impacts caused by our operations.

We have a warehouse where we temporarily confine special and hazardous waste, which is delivered to a certified supplier for proper disposal. Each waste delivery is recorded in a logbook to keep track and improve our environmental management.

EACH INDUSTRIAL PARK ALSO HAS CONTAINERS FOR URBAN SOLID WASTE, WHICH ARE MANAGED THROUGH LOCAL GARBAGE COLLECTION COMPANIES.

All these practices are defined in our ESG Policy, which is the document that guides us in the actions we take to preserve the environment and be a sustainable company.

In 2023 we generated 44.81 tons of waste, 90.40 percent less than last year.

| WASTE GENERATED | 2022 | 2023 | TOTAL |
|------------------|-------------------|------------------|----------------|
| Hazardous | 5.14 Ton | 2.47 Ton | -51.85% |
| Urban | 77.83 Ton | 29.14 Ton | -62.55% |
| Special handling | 383.65 Ton | 10.97 Ton | -97.14% |
| TOTAL | 466.62 Ton | 42.59 Ton | -90.87% |

Notes:

- The data obtained correspond to the common and leased areas of FINSA's 21 Industrial Parks.
- Regarding special handling waste, in 2023 waste fell by 90.4% from 2022 since the 2023 FINSA Apodaca Industrial Park reported zero waste.

WASTE GENERATED FOR "LIKE FOR LIKE" EQUAL PROPERTIES

| WASTE GENERATED | 2022 | 2023 | TOTAL |
|------------------|-------------------|-------------------|----------------|
| Hazardous | 4.922 Ton | 2.474 Ton | -49.73% |
| Urban | 77.83 Ton | 29.14 Ton | -62.55% |
| Special handling | 13.60 Ton | 7.41Ton | -45.51% |
| TOTAL | 96.352 Ton | 39.024 Ton | -59.50% |

Notes:

1. Hazardous waste data corresponds to 11 parks, municipal solid waste to 18 parks and special handling waste to four parks, which submitted data for 2022 and 2023 under similar conditions.

TCFD



Climate change AND RESILIENCE

TCFD 2023

Measuring climate-related financial disclosures is critical for companies. The guidelines established by the Task Force on Climate-Related Financial Disclosures (TCFD) provide a sound framework for assessing, disclosing and managing the financial risks and opportunities arising from climate change.

WITH THE APPROACH
RECOMMENDED BY THE TCFD, WE
CAN IMPROVE TRANSPARENCY,
STRENGTHEN DECISION MAKING,
INCREASE INVESTOR AND OTHER
STAKEHOLDER CONFIDENCE AND
PROACTIVELY ADDRESS THE
FINANCIAL IMPACTS OF CLIMATE
CHANGE.

GOVERNMENT

In 2023, the Risk Committee was established as an intermediate body to support the Board of Directors in assessing the company's risks, including climate risks.

The areas involved must define prevention and mitigation actions in order to reduce and/or mitigate the risks identified in different categories.

STRATEGY

At FINSA, we use the following definition of time horizons:

- | Short-term: 0 to 1 year, until 2025.
- | Medium-term: 1 to 6 years, until 2030.
- | Long-term: 6 to 20 years, until 2050.

We evaluate key factors to identify the magnitude of the impact of climate risks on our facilities and prioritize them using two matrices for measurement. The development of these matrices allowed us to:

- | Assess risks to identify impacts.
- | Create short-, medium- and long-term prevention strategies and plans.
- | Develop risk management plans and recommendations. Communicate progress to stakeholders.
- | Identify the main risks to be considered within the insurance coverage of properties.

The adoption of climate risk mitigation strategies is crucial to ensure the resilience and sustainability of the company's operations. By identifying and assessing the physical and transitional risks associated with climate change, preventive and adaptive measures can be implemented to reduce vulnerability and protect assets.

By considering the financial impacts of these risks, informed decisions can be made to improve risk management and strengthen the company's competitive position in a changing environment.

IMPACTS OF CLIMATE RISKS ON THE STRATEGY



1. PRODUCTS AND SERVICES

Climate change will have a significant impact on FINSA's operations and its tenants. One of the most prominent consequences is the increase in tax rates for the use of more carbon-intensive products and materials in construction and operations.

This will result in higher expenses for FINSA and its tenants. In addition, it is estimated that there will be an increase in payments for energy and water services essential to the operation as a result of the changing climatic conditions and the need to adapt to them.



2. SUPPLY CHAIN AND/OR VALUE CHAIN

The scarcity of natural resources and the lack of supply of priority raw materials generate a negative impact due to alterations in ecosystem functions and the loss of biodiversity. This could affect the ability to meet commitments and satisfy market demand.

It is important to identify the financial implications of the physical and transitional risks associated with climate change in order to generate certainty in relation to sustainability and corporate responsibility objectives.



3. ADAPTATION AND MITIGATION ACTIVITIES

Changing domestic and international regulations regarding emissions limits per square meter and per asset type represent significant challenges for companies. Failure to comply with these requirements could hinder access to green finance and other forms of preferential financing.



4. INVESTMENT IN RESEARCH AND DEVELOPMENT

Investment in new technologies for the management and operation of assets and industrial parks is essential to maintain competitiveness and efficiency in a constantly changing business environment. The adoption of innovative technologies, such as automation, the Internet of Things (IoT) and artificial intelligence, makes it possible to optimize production processes, improve resource management and reduce environmental impacts. In addition, these technologies can provide valuable data in real time, enabling more agile and informed decision making.



5. OPERATIONS (INCLUDING TYPES OF OPERATIONS AND LOCATION OF FACILITIES)

Non-compliance with or ignorance of commitments related to frameworks, standards, international treaties and legislation related to resilience and climate change could place the company at a disadvantage.

Insurance policies for the assets must have the necessary coverage to face climate risks. In addition to considering the physical and operational impact of the assets, it also considers the security of corporate and personal data in the event of hardware and software damage.

The vulnerability of assets to climate risks must be thoroughly assessed as part of the due diligence process. Impacts derived from the increase in temperature, such as heat stress and deterioration of metallic structures, as well as the lack of water availability and the increased demand for resources, which may cause higher costs and interruption of the operation. These factors must be considered.

In financial terms, higher energy consumption and increased demand for air conditioning equipment is expected, which may impact the company's annual planning and budget. Furthermore, flooding represents a risk that can cause significant physical and operational damage to assets and tenants, requiring adequate prevention and management measures to mitigate these impacts.

The following section discusses the effect of these identified risks on the company's financial planning:

1. Revenues
2. Costs (direct and indirect)
3. Capital distribution
4. Acquisitions or divestitures
5. Access to the capital

RISK MANAGEMENT

Due to the influence of climate change, the risks and opportunities surrounding FINSA's assets must be considered within internal strategies to mitigate its negative impact on our portfolio.

Because of this, in 2023 we adopted the TCFD's recommended guidelines on risk assessment and its financial implications. This will increase the resilience of assets to climate events through our risk identification and management strategy, resulting in increased stakeholder confidence.

A climate risk matrix was developed and adopted as an identification tool, both for portfolios and assets. Each risk was classified as physical or transitional, according to its nature, allowing the establishment of prevention and mitigation actions to help in managing both the risks as well as their financial impacts.

In this assessment we identified the short- (2025), medium- (2030) and long-term (2050) risk of the operating life cycle of our assets.

Our analysis is based on two complementary matrices:

- Physical risk matrix
- Resilience and climate change matrix

PHYSICAL RISK MATRIX

We developed this tool based on the analysis of each asset in the portfolio individually, identifying the physical risks that may affect each one.

Physical risks related to climate change can be subdivided according to the time of occurrence into chronic (long-term) and acute (short-term) risks, which generate financial implications for FINSA. In addition, we are aware that these implications may be reflected as direct damage to real estate or indirect effects due to interruptions in the supply chain.

Physical risks were evaluated by State, where we have Industrial Parks and assets, with the main risks for each listed:

| STATE | RISK AND EVALUATION | | | | | |
|-----------------|---------------------|---------|---------------|---------|---------------|-------|
| Tamaulipas | water stress | (4.4/5) | floods | (4.2/5) | | |
| Chihuahua | snowfall | (5/5) | water stress | (5/5) | heat waves | (4/5) |
| Nuevo León | water stress | (4/5) | drought | (4/5) | | |
| Puebla | flooding | (4.5/5) | hail | (4.5/5) | thunderstorms | (4/5) |
| Querétaro | water stress | (4.8/5) | flooding | (4.3/5) | thunderstorms | (4/5) |
| Guanajuato | water stress | (5/5) | drought | (4/5) | heat waves | (4/5) |
| Coahuila | water stress | (5/5) | drought | (4/5) | landslides | (4/5) |
| Jalisco | water stress | (5/5) | thunderstorms | (5/5) | fires | (4/5) |
| Baja California | water stress | (5/5) | heat waves | (5/5) | fires | (5/5) |
| Aguascalientes | water stress | (5/5) | fires | (4/5) | | |
| Sonora | water stress | (5/5) | heat waves | (5/5) | | |
| Mexico City | water stress | (5/5) | floods | (5/5) | hail | (5/5) |

Notes:

1. Each category is evaluated on a scale of 0 to 5

We have established actions to manage and reduce the impact of identified risks. Our main actions are included in the following table:

| RISK | CURRENT CONTROL OR MITIGATION MEASURES |
|-------------------|---|
| Thunderstorms | <ul style="list-style-type: none"> ▮ Lightning arresters in some of the buildings in the portfolio. ▮ Transformer and equipment grounding protection. ▮ Insurance with hydrometeorological risks coverage. |
| Hail | <ul style="list-style-type: none"> ▮ Roofs with TPO or PVC sheets in some buildings, which cushion hail fall. Insurance with hydrometeorological risks coverage. |
| Floods | <ul style="list-style-type: none"> ▮ Conducting hydrological studies for each development project to determine the size and design necessary rainwater infrastructure. ▮ Issuing preventive communiques in the event of hydro-meteorological phenomena. ▮ Insurance with hydrometeorological risks coverage. |
| Hurricanes | <ul style="list-style-type: none"> ▮ Maintain updated and current insurance coverage at each facility, including coverage for hydrometeorological risks. |
| Tropical Cyclones | <ul style="list-style-type: none"> ▮ Issuing preventive communiques in the event of hydro-meteorological phenomena. |
| Droughts | <ul style="list-style-type: none"> ▮ Structural designs considering high wind loads on ships in hurricane-prone geographical areas. |
| Heat waves | <ul style="list-style-type: none"> ▮ At the FINSA Querétaro III Industrial Park, we are implementing projects for rainwater harvesting. ▮ Thermal insulation in metal roofs. ▮ Installation of more efficient HVAC equipment. ▮ Reduction of heat islands by using materials with SRI values of at least 0.6 in metallic roofs and sidewalks of the industrial inventory buildings (SRI: <i>Solar Reflectance Index</i>). |
| Snowfall | <ul style="list-style-type: none"> ▮ Maintain updated and current insurance coverage at each facility, including coverage for hydrometeorological risks. ▮ Structural designs considering snow effect loads on the vessels, in geographic areas prone to snowfall. |
| Landslides | <ul style="list-style-type: none"> ▮ Appropriate design of retaining walls in all projects. ▮ Insurance with hydrometeorological risks coverage. |
| Fires | <ul style="list-style-type: none"> ▮ Cutting down a 6-meter wide strip of brush on the perimeter of the Industrial Parks to prevent the spread of fires. |

We are certain that the evaluation of these risks is of vital importance. Because of this, we have identified our needs to be addressed to lessen the future impact and resulting financial consequences. These requirements are included in the following table:

| PHYSICAL RISKS | FUTURE CONTROL OR MITIGATION MEASURES |
|-------------------|---|
| Thunderstorms | Analyze the installation of lightning rods in our facilities (offices, warehouses) where there could be more risk of thunderstorms. |
| Hail | Evaluate the installation of protective membranes on metal roofs of warehouses in more areas where there is a high risk of hail in inventory warehouses. |
| Floods | Include climate change factors in the hydrological studies requested in each project, as well as technical solutions to control flows and infiltrate or retain rainwater. |
| Hurricanes | Constant review of policies and coverage. |
| Tropical Cyclones | |
| Droughts | Implementation of rainwater harvesting and reuse systems. |
| Heat waves | Regarding the operation of Industrial Parks: Organize convenient work cycles for outdoor activities. Reduction of heat islands by using materials with values of SRI=0.6 as a minimum in metallic roofs and sidewalks for inventory industrial buildings, as well as those that are "Built to suite" (SRI: <i>Solar Reflectance Index</i>). |
| Snowfall | Constant review of policies and coverage. |
| Landslides | Discarding properties with hilly terrain when acquiring assets, to the extent possible. |
| Fires | Constant relationship with the fire departments of each municipality where we operate. |





RESILIENCE AND CLIMATE CHANGE MATRIX

As part of the risk identification, in the risk matrix we include risks identified as transition risks which refer to all those emerging and derived from the global political and economic change based on a transition to net-zero carbon and low greenhouse gas emissions. This identification was conducted in accordance with the TCFD framework of recommendations.

- Legislation and regulations (current and emerging)
- Technology and innovation
- Economics and Finance
- Market and reputation

We analyzed these categories using the probability method and potential impacts and defined current and future prevention and mitigation actions.

Main findings are listed in the following table:

| RISK | CURRENT CONTROL OR MITIGATION MEASURES | RISK CLASSIFICATION | MAGNITUDE OF RISK | PROSPECTED TIME HORIZON |
|---|--|---------------------|-------------------|-------------------------|
| Lack of coverage by insurers for climate-related physical risks | Transition | Legal | 25 | Medium term |
| Increased cost of utilities such as water and energy | Transition | Market | 20 | Medium term |
| Exclusion of new investments | Transition | Reputation | 20 | Medium term |
| Health Impacts on Tenants and Co-workers | Transition | Reputation | 20 | Medium term |
| Water stress | Physical | Chronic physical | 25 | Short term |

Notes:

- The magnitude of the risk (I x P) is calculated based on the impact (I) and the probability (P). The maximum possible score is 25.
- Of the 5 risks presented, 4 correspond to transition risks. Of these, the greatest impact would be on the company's reputation.
- The evaluation has only one physical risk, however, it was evaluated with the highest possible score.

We have established actions to manage and reduce the impact of identified risks. Our main actions are included in the following table:

| RISK | CURRENT CONTROL OR MITIGATION MEASURES |
|---|---|
| Lack of coverage by insurers for climate-related physical risks | <ul style="list-style-type: none"> “All Risks” insurance coverage, including hydrometeorological issues. |
| Increased cost of utilities such as water and energy | <ul style="list-style-type: none"> Preparation of budgets and investment memorandum considering the results of climate change assessments. Belonging to chambers and guilds that could act as intermediaries with the authorities in case of disagreements. |
| Exclusion of new investments | <ul style="list-style-type: none"> Establishment of investment objectives. Adoption of international regulatory frameworks. |
| Health Impacts on Tenants and Co-workers | <ul style="list-style-type: none"> Communications that include preventive recommendations to reduce negative impacts. |
| Water stress | <ul style="list-style-type: none"> We have implemented projects for rainwater harvesting |

We have identified the needs we have at FINSA which as essential in order to reduce any future impact and the financial consequences resulting therefrom. These requirements are included in the following table:

| RISK | FUTURE CONTROL OR MITIGATION MEASURES |
|---|---|
| Lack of coverage by insurers for climate-related physical risks | <ul style="list-style-type: none"> Constant review of policies and coverage. |
| Increased cost of utilities such as water and energy | <ul style="list-style-type: none"> Join with other member companies to request tariff adjustment concessions through negotiations with the corresponding authorities. |
| Exclusion of new investments | <ul style="list-style-type: none"> Increase the number of international regulatory frameworks for the company. |
| Health Impacts on Tenants and Co-workers | <ul style="list-style-type: none"> Increase preventive communications and call emergency services if required. |
| Water stress | <ul style="list-style-type: none"> Water truck supply. Increase rainwater harvesting projects and promote the use of treated water with customers from the WWTPs we operate. Inclusion of xerophytic vegetation in projects to avoid landscape watering. |



BIODIVERSITY

GRI 3-2

At FINSA we respect biodiversity and protected natural environments. As part of our ESG Policy, we are conscious of integrating and promoting actions that help conserve and protect natural resources and reduce negative impacts from our operations.

ALL OF OUR ACTIVITIES COMPLY WITH LOCAL, NATIONAL OR FEDERAL ENVIRONMENTAL LEGISLATION AND REGULATIONS, CONDUCTING FLORA COMPENSATION ACTIONS AS STIPULATED IN THE ENVIRONMENTAL IMPACT STATEMENTS.

SOIL RESTORATION

In the search to improve our environmental practices and find new options to contribute to soil restoration, we have developed a project to produce organic fertilizer, which we use in the green areas of the Iztapalapa Industrial Park, located in Mexico City.

The production has been possible thanks to the use of organic materials, such as fruit, vegetable and eggshell waste, discarded by the Day Care Center located in the Industrial Park, as well as grasses, leaves and branches littering the common areas of our facilities.

We have established a 64 m² space for composting, which is carried out in three stages: collection of organic matter and waste, turning and finishing. Organic compost helps conserve the soil and retain water and nutrients necessary for the flora of the site, in addition to reducing the amount of waste that is taken to landfills, thereby decreasing contamination.

PART OF THE LANDSCAPE

As part of the project, the remains of trunks, branches and leaves are used and integrated into the landscaping of green areas to serve as decoration while providing nutrients to the soil, preventing erosion and strengthening the growth of plants and trees in common areas of the Industrial Park.



03

CONTRIBUTE TO TRANSCEND

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

At FINSA we provide our collaborators with the best opportunities for professional and personal development, fostering the development of the communities where we operate.

409

SCHOLARSHIPS AT ALL SCHOOL LEVELS

89

NEW HIRES

SDGs involved



social impact



Human CAPITAL

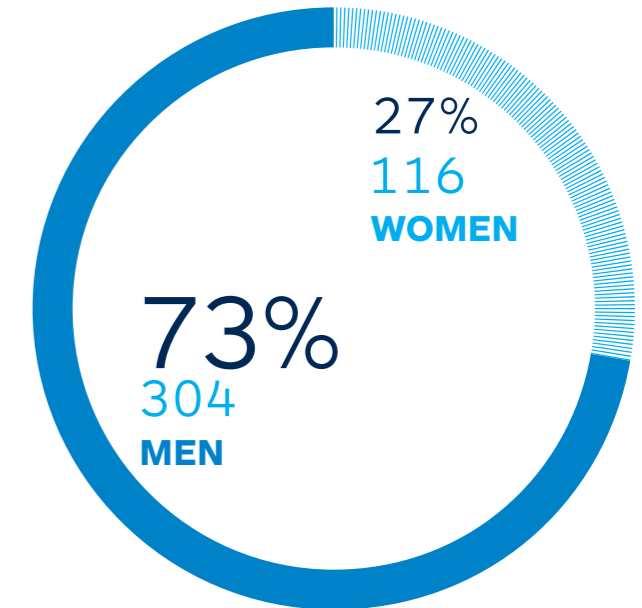
GRI 2-6, 2-7



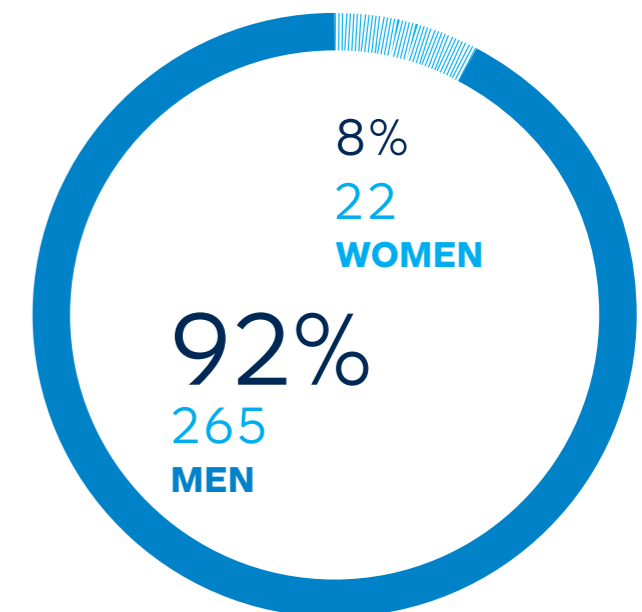
One of the strongest pillars of our company is our human capital, made up of the knowledge, experience, skills and talent of 707 men and women who collaborate on a daily basis to ensure that FINSA operates successfully and maintains its position in the market.

Our workforce is made up of 80.5 percent men and 19.5 percent women who play an important role in the development of our company by proposing innovative and sustainable solutions during all stages of the design, construction and management of our industrial parks.

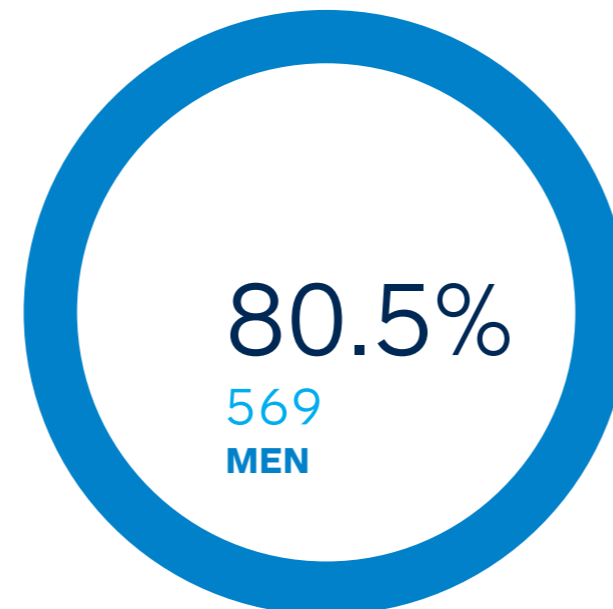
420 PERMANENT CONTRACT



287 TEMPORARY CONTRACT



707 EMPLOYEES



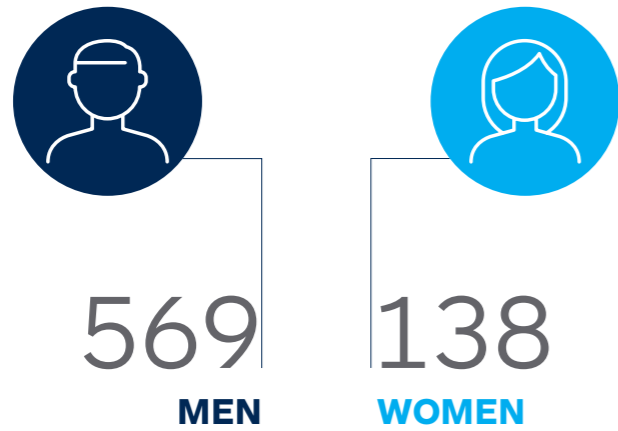
MEN



WOMEN

EMPLOYEES

707 TOTAL EMPLOYEES BY REGION AND GENDER



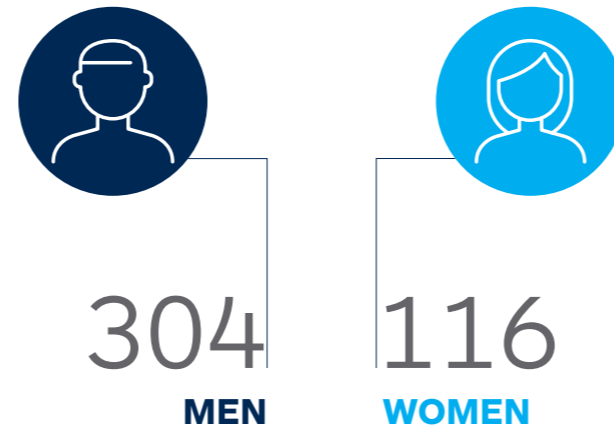
NORTHWEST
57 **61** 4

NORTHEAST
309 **404** 95

BAJIO AND WEST
178 **213** 35

CENTRAL MEXICO
25 **29** 4

420 PERMANENT EMPLOYEES BY REGION AND GENDER



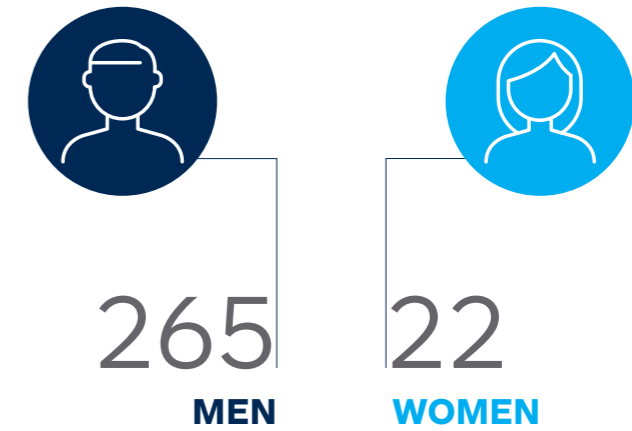
NORTHWEST
23 **27** 4

NORTHEAST
197 **284** 87

BAJIO AND WEST
76 **97** 21

CENTRAL MEXICO
8 **12** 4

287 TEMPORARY EMPLOYEES BY REGION AND GENDER



NORTHWEST
34 **34** 0

NORTHEAST
112 **120** 8

BAJIO AND WEST
102 **116** 14

CENTRAL MEXICO
17 **17** 0

The main work performed by contractors is related to the construction of projects in our industrial parks.

Retention and WELFARE

GRI 3.3

At FINSA we are always looking for the best talent available to join our team, which is why we offer competitive salaries and wages, ongoing training and development, and safe and hygienic facilities.

OUR VALUE PROPOSITION INTEGRATES AN ENVIRONMENT WITH A GOOD WORK CLIMATE, SPACES FREE OF HARASSMENT AND DISCRIMINATION, AND THE OPPORTUNITY TO WORK IN THE DEVELOPMENT OF VULNERABLE COMMUNITIES.



We post vacancies in our Corporate Intranet to promote transparency and fairness in the internal recruitment process, providing access to information and opportunities to all our employees to contribute to their development and growth within FINSA.

THESE INITIATIVES HAVE RESULTED IN INCREASED TALENT RETENTION, IMPROVED WORK ENVIRONMENT, STRENGTHENED SENSE OF BELONGING AND PRIDE IN BEING PART OF FINSA.

New HIRES

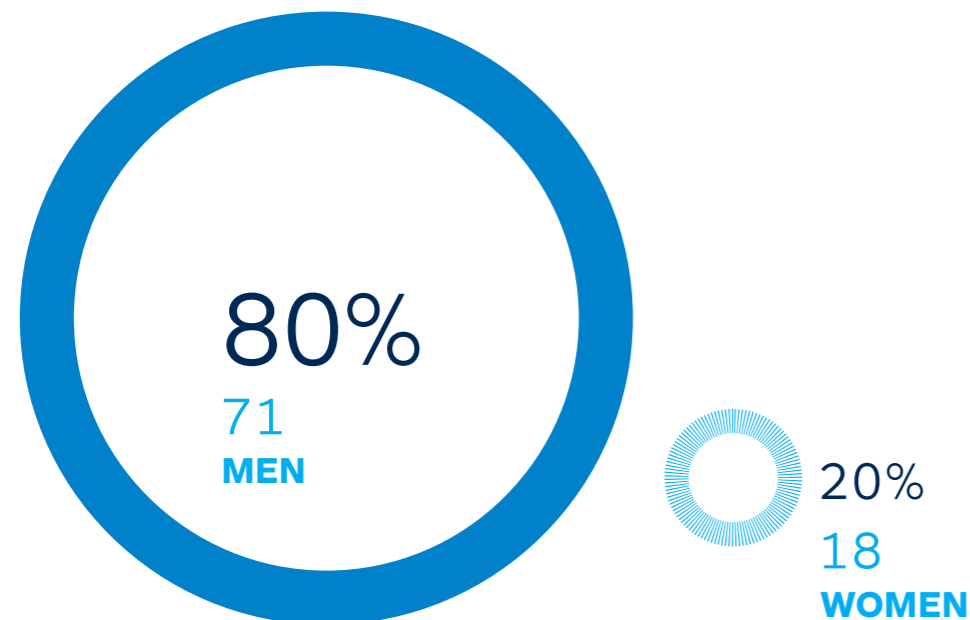
GRI 401-1

In 2023, 89 people joined our company (71 men and 18 women) throughout the four regions where we operate.

During the year, 89 people voluntarily left our company, resulting in a 21.65 percent employee turnover rate. Meanwhile, 89 new permanent employees joined FINSA, for a total of 21.65 percent of new hires in 2023.

RECRUITMENT OF PERSONNEL

89
EMPLOYEES



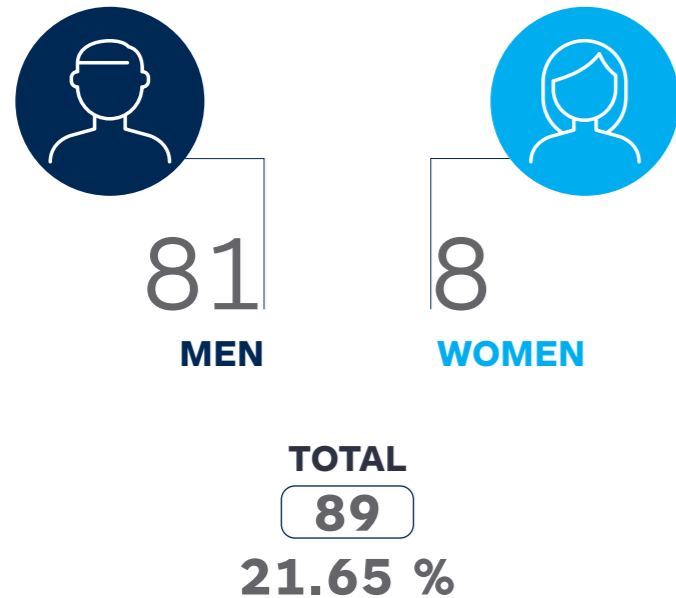
| REGION | Men | | | | Women | | | |
|----------------|-----------------|--------------------|------------------------|-----------|-----------------|--------------------|------------------------|-----------|
| | 20-30 YEARS OLD | 31 TO 50 YEARS OLD | 51 YEARS OLD AND OLDER | TOTAL | 20-30 YEARS OLD | 31 TO 50 YEARS OLD | 51 YEARS OLD AND OLDER | TOTAL |
| NORTHWEST | 3 | 4 | 2 | 9 | 0 | 0 | 0 | 0 |
| NORTHEAST | 15 | 18 | 5 | 38 | 9 | 5 | 0 | 14 |
| BAJIO AND WEST | 6 | 14 | 3 | 23 | 0 | 3 | 1 | 4 |
| CENTRAL MEXICO | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 0 |
| TOTAL | 24 | 37 | 10 | 71 | 9 | 8 | 1 | 18 |

STAFF TURNOVER

| REGION | Men | | | | Women | | | |
|----------------|-----------------|--------------------|------------------------|-----------|-----------------|--------------------|------------------------|----------|
| | 20-30 YEARS OLD | 31 TO 50 YEARS OLD | 51 YEARS OLD AND OLDER | TOTAL | 20-30 YEARS OLD | 31 TO 50 YEARS OLD | 51 YEARS OLD AND OLDER | TOTAL |
| NORTHWEST | 3 | 7 | 4 | 14 | 0 | 2 | 0 | 2 |
| NORTHEAST | 10 | 22 | 17 | 49 | 4 | 1 | 0 | 5 |
| BAJIO AND WEST | 3 | 12 | 2 | 17 | 0 | 1 | 0 | 1 |
| CENTRAL MEXICO | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| TOTAL | 17 | 41 | 23 | 81 | 4 | 4 | 0 | 8 |

ANNUAL TURNOVER

ANNUAL TURNOVER RATE OF PERMANENT CONTRACTS



402
EMPLOYEES BY THE END OF 2023

89
EMPLOYEE TURNOVER

420
EMPLOYEES BY THE END OF 2023

89
EMPLOYEES HIRED

BENEFITS

GRI 401-2

We want our employees to discover that FINSA is the best place to work and to grow professionally, so we have designed a package of benefits that provide them with opportunities for personal and family development and contribute to improving their quality of life.



YEAR-END/ CHRISTMAS BONUS



FINANCIAL SUPPORT FOR DEATH



FINANCIAL SUPPORT FOR MARRIAGE



COVERAGE FOR DISABILITY OR INCAPACITY



MEDICAL CONSULTATIONS



SAVINGS FUND



PENSION PLAN



LEAVE FOR DEATH OF FAMILY MEMBERS



PAID LEAVE



PATERNITY AND MATERNITY LEAVE



VACATION BONUS



MAJOR MEDICAL INSURANCE

Paternity and MATERNITY LEAVE

GRI 401-3

Aware of the importance of reconciling work and family life, at FINSA we support our employees during the birth of their children by granting them paternity and maternity leave so that they can attend to their family needs and be present during the first moments of their children's lives. This year, 100 percent of our employees who exercised their leaves of absence returned to work and continue to be part of our company.

5

EMPLOYEES

100%

RETURN TO WORK AT THE END OF LEAVE AND REMAINING WITH THE COMPANY BY THE END OF 2023

4

MEN



WOMAN

1

MEN

WOMEN

Occupational health AND SAFETY

GRI 403-9

One of our objectives is to prioritize the health and well-being of our employees and contractors, so we have established measures to minimize and avoid the risks of occupational illnesses and accidents.

WE COMPLY WITH OFFICIAL MEXICAN STANDARDS, AS WELL AS WITH THE FEDERAL LABOR ACT AND THE MEXICAN SOCIAL SECURITY INSTITUTE ACT, ENSURING THAT 100% OF OUR WORKERS ARE AFFILIATED.

Internal supervisions are continuously conducted to detect any risk that could alter the operation and endanger the physical integrity, health and life of our collaborators.

We have implemented an annual safety plan that includes a procedure for investigating and reporting accidents, as well as an action protocol for any emergency at the work site.

In 2023, there were seven occupational accidents in the operation of the industrial parks and 14 on-site accidents.





WE TAKE CARE OF OUR EMPLOYEES HEALTH

GRI 403-6, 403-7

We are concerned about offering the best safety and hygiene conditions in our facilities, as a way of protecting and caring for the health of our employees, which is why this year we organized the First Health Week.

ITS OBJECTIVE WAS TO PROMOTE THE WELLNESS AND HEALTH OF ALL EMPLOYEES OF THE FINSA SANTA CATARINA INDUSTRIAL PARK AND CORPORATE OFFICES.

Activities included medical check-ups, talks on obesity and diabetes control, promotion of healthy habits, as well as advice and information related to physical and mental wellbeing.

As part of our health initiatives with construction personnel, we have implemented a daily blood pressure screening program, in which all operators of machinery and high-risk activities participate.

In addition, in order to establish appropriate measures for the prevention and mitigation of negative impacts on the health of our employees, we have a Health and Safety Manual, which supports our Occupational Health and Safety Plan.

Its objectives include establishing preventive and protective measures to detect actual and potential risks to the health and safety of employees, to prevent any incident in all phases of construction projects and to identify new hazards.

A new comprehensive health benefit was implemented with the Bloss Med platform, this service offers unlimited medical attention to employees, minor children and an additional adult, through chat and video call consultations with a variety of specialists in general medicine, psychology, nutrition, pediatrics, among others, from any device.

COMMON INJURIES

GRI 403-9

We are continually reviewing the results of monitoring work activities to detect illnesses, accidents and injuries, and to reinforce our health and safety guidelines.

In 2023, we identified areas of opportunity and consequently began implementing better safety controls at our construction sites.

Professional And

EMPLOYMENT DEVELOPMENT

GRI 3-3

Promoting the development and professional growth of all our employees is a commitment we made to them when they joined our team. Each year we invite our employees to participate in the courses, workshops and talks focused on the development of competencies and skills that we offer as part of our training program.

In 2023 we updated our Global Human Capital Policy, which includes a specific chapter on Training, where we establish the guidelines so that all our employees have access to training and education processes that help strengthen their knowledge and help them to better perform their duties.

THIS CONTINUOUS TRAINING PROCESS ALLOWS US TO TRAIN OUR PERSONNEL IN HUMAN RIGHTS, INFORMATION TECHNOLOGY, LEADERSHIP, HEALTH AND SAFETY, AS WELL AS STRATEGIC SKILLS DEVELOPMENT, AMONG OTHER TOPICS, BROADENING THEIR KNOWLEDGE AND PROMOTING THEIR DEVELOPMENT.

On our Corporate Intranet we share various online and self-directed training courses, which are accessible to all our employees who can take them based on their responsibilities and interests.



Training and EDUCATION



GRI 404-1

MORE THAN 12 COURSES AND ONE DIPLOMA COURSE WERE GIVEN TO FINSA EMPLOYEES IN 2023, TOTALING 2,768 HOURS OF TRAINING.

Courses on Soft Skills Development, Leadership, Service Quality, Data Management, Accident Prevention and Diversity and Inclusion were accredited during the year by company employees.

In addition, a 120-hour Diploma in Designing and Building Reliability for the CFE in electric power distribution networks was offered.

COURSES TAUGHT IN 2023

| COURSE NAME | INTERNAL TRAINING COURSES | | | HOURS DURATION COURSE | HOURS TRAINING |
|---|---|---|------------|-----------------------|----------------|
| |  |  | TOTAL | | |
| Self-development | 129 | 102 | 231 | 1 | 231 |
| Operational staff training | 6 | 4 | 10 | 8 | 80 |
| Quality of service | 0 | 3 | 3 | 4 | 12 |
| Diploma in design and reliable construction for CFE in electric power distribution networks | 1 | 0 | 1 | 120 | 120 |
| Organizational leadership: Be a Leader | 50 | 0 | 50 | 20 | 1,000 |
| Achieve results | 129 | 98 | 227 | 1 | 227 |
| Manejo de datos con Power BI | 9 | 11 | 20 | 5 | 100 |
| Data management with Power BI | 3 | 0 | 3 | 2 | 6 |
| Project Manager Methodologies | 123 | 94 | 217 | 1 | 217 |
| Accident prevention | 102 | 5 | 107 | 1 | 107 |
| The Stage: Empowering Women's Leadership | 0 | 12 | 12 | 55 | 660 |
| Workshop for the Implementation of NOM 035-STPS-2018. Psychosocial Risk Factors | 0 | 1 | 1 | 8 | 8 |
| TOTAL | 552 | 330 | 882 | 226 | 2,768 |

ANNUAL TRAINING HOURS

| JOB CATEGORY | AVERAGE ANNUAL TRAINING HOURS | | TOTAL HOURS |
|-------------------------|-------------------------------|--------------|--------------|
| | | | |
| Chief Executive Officer | 0 | 0 | 0 |
| Vice Presidents | 0 | 0 | 0 |
| Area Directors | 193 | 12 | 205 |
| Managers | 852 | 729 | 1,581 |
| Coordinators | 176 | 73 | 249 |
| Analysts | 124 | 144 | 268 |
| Auxiliary | 14 | 67 | 81 |
| Practitioners | 0 | 0 | 0 |
| Others | 341 | 43 | 384 |
| TOTAL | 1,700 | 1,068 | 2,768 |
| PROMEDIO | 188.9 | 118.6 | |

FINSA held a conference program for corporate personnel in 2023 to raise awareness of environmental, health, ethics, and information care issues. The talks were given by different external speakers and were presented during staff integration meals.

Some of the lectures included “Climate Change”, “The Right Path: The power of ethics as a driver of change”, “Mental health, the silent pandemic” and “The importance of the human factor in the protection of information”.

In March FINSA organized and invited its personnel and external parties to the virtual talk “Reflections on International Women’s Day: Perspectives on Gender Bias.”

TRAINING HOURS BY TYPE OF CONTRACT

| | | | TOTAL | TOTAL HOURS | HOURS PER EMPLOYEE |
|--------------------|------------|------------|------------|--------------|--------------------|
| | | | | | |
| EMPLOYEES | 443 | 261 | 704 | 2,459 | 3.49 |
| CONTRACTORS | 109 | 69 | 178 | 309 | 1.74 |
| TOTAL | 552 | 330 | 882 | 2,768 | 3.14 |





FINSA-INEA collaboration AGREEMENT

Aware that supporting the development of our employees is a way of honoring our values, in May 2023 we reactivated a collaboration agreement with the National Institute for Adult Education (INEA).

THANKS TO THIS AGREEMENT, SEVEN EMPLOYEES WORKING AT FOUR FINSA LOCATIONS RECEIVED THEIR ELEMENTARY AND/OR MIDDLE SCHOOL DIPLOMAS.

Two employees of FINSA Juárez Independencia I graduated both elementary and middle school.

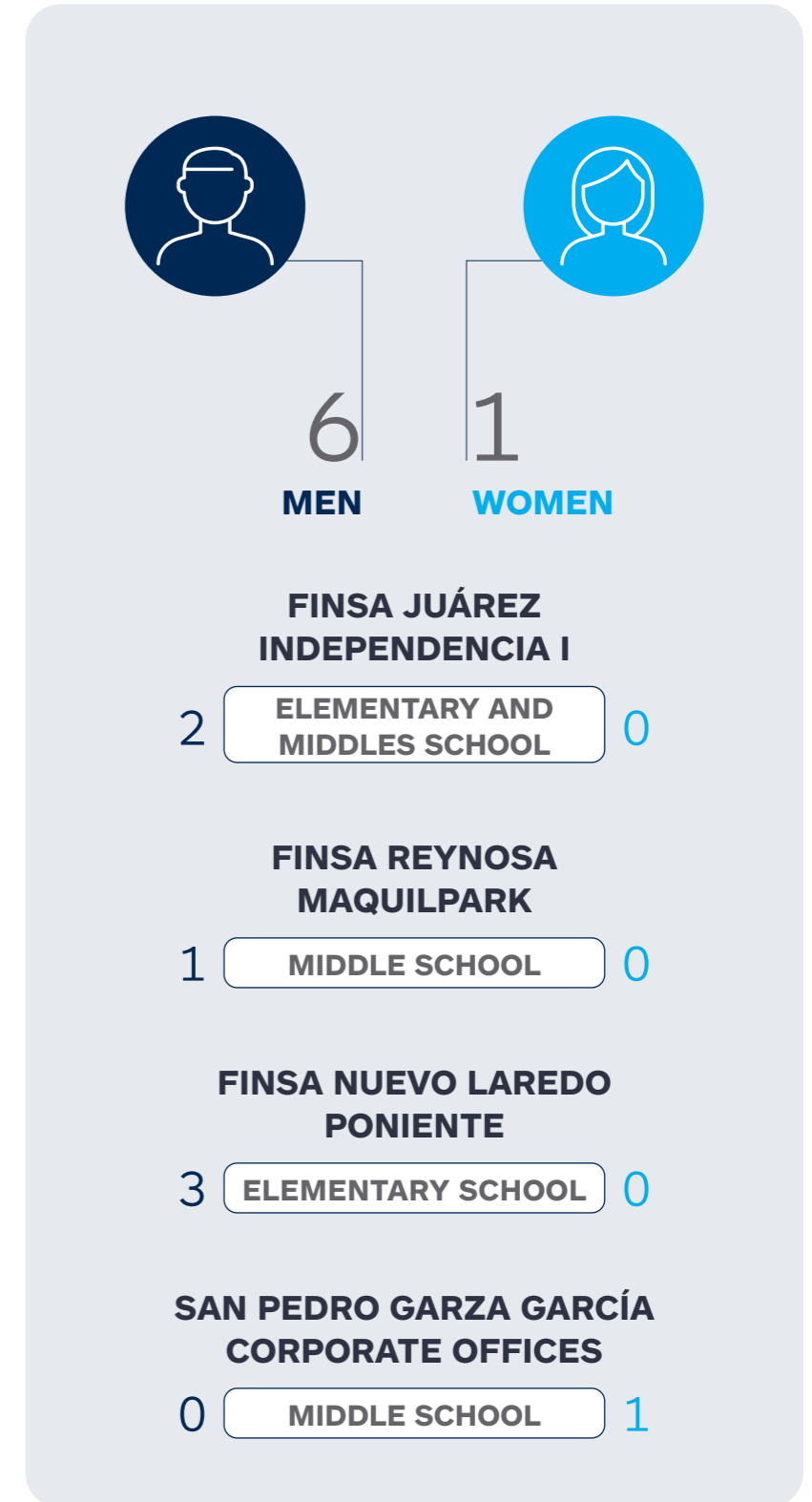
A total of nine diplomas were awarded:

FINSA JUÁREZ INDEPENDENCIA I
TWO FOR ELEMENTARY AND TWO FOR MIDDLE SCHOOL

FINSA REYNOSA MAQUILPARK
ONE, MIDDLE SCHOOL

FINSA NUEVO LAREDO PONIENTE
THREE, ELEMENTARY SCHOOL

CORPORATIVO
ONE, MIDDLE SCHOOL



Performance EVALUATION

GRI 404-3

In 2023, we implemented a set of professional development plans with the objective of strengthening and expanding talent within the organization and launching the Performance Evaluation Process.

75%

OF OUR EMPLOYEES RECEIVED THIS EVALUATION

Once the evaluation is completed, feedback is provided with information on their results, as well as suggestions on actions they need to take to continue improving their performance and continue their professional growth.

IN 2023, 316 EMPLOYEES, 58 PERCENT MEN AND 42 PERCENT WOMEN, RECEIVED A PERFORMANCE EVALUATION. FROM THIS PROCESS, INDIVIDUAL GOALS AND OBJECTIVES WERE DEFINED AND ALIGNED WITH THE BUSINESS STRATEGY.



1

CHIEF EXECUTIVE OFFICER

6

VICE PRESIDENTS

15

DIRECTORS

54

MANAGERS

47

COORDINATORS

50

ANALYSTS AND ASSISTANT

143

OPERATORS

Diversity and **INCLUSION**

GRI 3-3

Integrating a diverse, equitable and equal-opportunity work team is a sign of our social responsibility. Our Human Capital team has implemented several initiatives to respect the human rights of our employees, to prohibit discrimination based on age, gender and disability, to offer competitive salaries in accordance with job position, and to include people belonging to vulnerable groups.

WE HAVE A RECRUITMENT AND SELECTION POLICY THAT STIPULATES OUR COMPANY'S COMMITMENT TO ALL PEOPLE WHO WANT TO BE PART OF FINSA. OUR RECRUITMENT PROCESS IS TRANSPARENT AND INCLUSIVE, SO WE OFFER OUR VACANCIES WITHOUT GENDER OR AGE BIAS.

We take into account the knowledge, skills and experience of all candidates and evaluate them according to the requirements of the position.



DIVERSITY OF EMPLOYEES

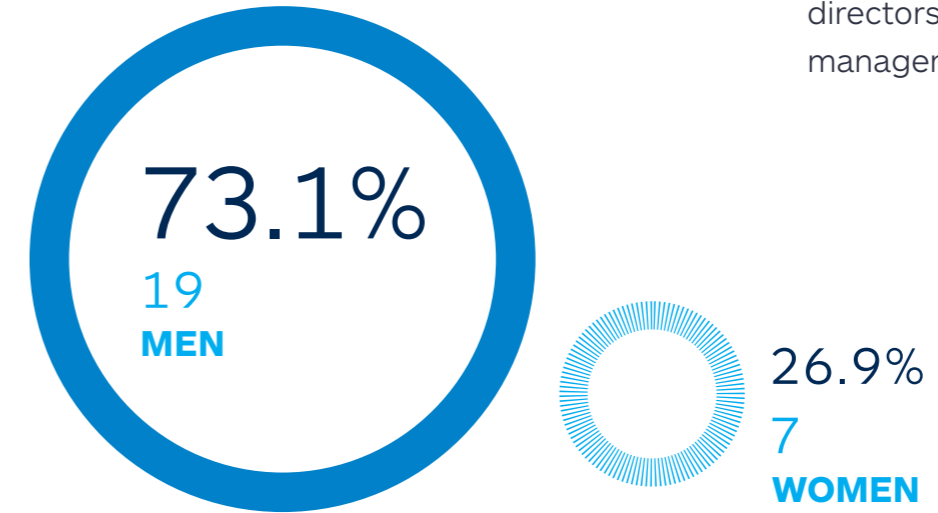
GRI 405-1

FINSA has operations in four regions of the country all of which undertake recruitment, selection and hiring processes, thus generating jobs in the locality and boosting the economic development of the community.

Our management team is made up of 7 women and 19 men, from the different cities that make up the regions where we operate.

| REGIONS | MANAGEMENT TEAM MEN | MANAGEMENT TEAM WOMEN | TOTAL |
|----------------|---------------------|-----------------------|-----------|
| NORTHWEST | 0 | 1 | 1 |
| NORTHEAST | 18 | 6 | 24 |
| BAJIO AND WEST | 1 | 0 | 1 |
| CENTRAL MEXICO | 0 | 0 | 0 |
| TOTAL | 19 | 7 | 26 |

PERCENTAGE OF MALE AND FEMALE MANAGERS



Our work team is composed of six vice presidents, three of whom are women; 19 directors, 15 men and 4 women; and 65 managers, 45 men and 20 women.

EMPLOYEES BY AGE RANGE AND JOB POSITION

| POSITION | TOTAL NUMBER OF EMPLOYEES | | | | | | TOTAL |
|-------------------------|---------------------------|-----------|--------------------|-----------|------------------------|-----------|------------|
| | 20 TO 30 YEARS OLD | | 31 TO 50 YEARS OLD | | 51 YEARS OLD AND OLDER | | |
| | | | | | | | |
| Chief Executive Officer | 0 | 0 | 0 | 0 | 1 | 0 | 1 |
| Vice Presidents | 0 | 0 | 1 | 1 | 2 | 2 | 6 |
| Directors | 0 | 0 | 9 | 2 | 6 | 2 | 19 |
| Managers | 1 | 5 | 35 | 14 | 9 | 1 | 65 |
| Coordinators | 11 | 5 | 24 | 10 | 3 | 3 | 56 |
| Analysts and assistants | 10 | 15 | 18 | 32 | 3 | 3 | 81 |
| Operative | 26 | 2 | 77 | 9 | 68 | 10 | 192 |
| TOTAL | 48 | 27 | 164 | 68 | 92 | 21 | 420 |



Community and SOCIAL RESPONSIBILITY

Contributing to community development is part of FINSA's culture of social responsibility. The activities carried out nationally are focused on three main themes: care for the environment, education and support for social causes.

In 2023, we participated in 15 programs that helped social and environmental causes, supporting and/or collaborating with more than 30 institutions, projects or organizations, seeking to comply with the commitments of our Environmental, Social and Governance (ESG) Policy, Human Rights Policy, our Code of Ethics and Conduct and the United Nations Global Compact.

The activities consisted of reforestation and rehabilitation of schools, cleaning of public spaces, collection of food, donation of blood, clothes, shoes and uniforms, among others. The planning, coordination and execution of the different programs was possible thanks to the participation of our volunteer collaborators, who donated their time and skills to different causes throughout the year.

DURING 2023, OUR ACTIONS WILL BENEFIT MORE THAN 8,000 PEOPLE AS PART OF OUR COMMITMENT AND SOCIAL RESPONSIBILITY.

Environment and EDUCATION

EARTH DAY

To celebrate Earth Day, we organize a series of annual environmental activities for different schools around the country to raise awareness among children on the importance of caring for and protecting natural resources.

Our volunteers participated by planting trees and undertaking cleaning and repair works. This work is all possible thanks to FINSA and the collaboration of our industrial park suppliers and customers.

With the help of our employees, we engaged in 185 volunteer activities and planted 271 trees and more than 75 ornamental species. Among the species planted were: 70 oaks, more than 25 myrtles, 22 fruit trees, more than 45 jacarandas, pines, blackberries and poplars, and plants such as bougainvilleas, durantas and succulents.

This activity benefited 3,738 children from 15 different schools and two daycare centers, located in 15 municipalities from 10 states: Aguascalientes, Baja California, Mexico City, Chihuahua, Coahuila, Jalisco, Nuevo León, Puebla, Querétaro and Tamaulipas.

| REGION | NUMBER OF SCHOOLS | NUMBER OF DAY CARE CENTERS | NUMBER OF TREES | NUMBER OF PLANTS | NUMBER OF BENEFICIARIES |
|-----------------------|-------------------|----------------------------|-----------------|------------------|-------------------------|
| BAJIO AND WEST | 3 schools | | 66 | 43 | 466 |
| CENTRAL MEXICO | 2 schools | 1 day care center | 102 | 18 | 436 |
| NORTHEAST | 8 schools | 1 day care center | 79 | | 2,236 |
| NORTHWEST | 2 schools | | 24 | 14 | 600 |
| TOTAL | 15 SCHOOLS | 2 DAY CARE CENTERS | 271 | 75 | 3,738 |



| REGION | SCHOOL | BENEFICIARIES |
|-----------------------|---|---------------|
| BAJIO AND WEST | “Efraín González Luna” Kindergarten, in Tlaquepaque, Jalisco | 210 |
| | “Francisco González Bocanegra” Kindergarten, in Buenavista de Peñuelas, Aguascalientes | 56 |
| | “Carlos Monsiváis Aceves” Elementary School, in Santa Rosa Jáuregui, Querétaro | 200 |
| CENTRAL MEXICO | “Tláloc” Elementary School, in Iztapalapa, Mexico City | 300 |
| | Asociación de Ayuda Infantil México, A.C. in Iztapalapa, Mexico City | 57 |
| | “Aquiles Serdán” Kindergarten, in Cuautlancingo, Puebla | 79 |
| NORTHEAST | “Nueva Creación Arecas” Elementary School, in Matamoros, Tamaulipas | 300 |
| | CAM “Alfonso Sánchez Sánchez”, in Matamoros, Tamaulipas | 60 |
| | “Octavio Paz” Kindergarten, in Nuevo Laredo, Tamaulipas | 76 |
| | Telebachillerato Comunitario No. 001 (Community Remote Learning Center), in Reynosa, Tamaulipas | 63 |
| | “Guardería del Parque” Day Care Center, in Guadalupe, Nuevo León | 180 |
| | “General Emiliano Zapata” Kindergarten, in Apodaca, Nuevo León | 80 |
| | “Centenario de la Revolución Mexicana” Elementary School, in Santa Catarina, Nuevo León | 700 |
| | “Ricardo Flores Magón” Elementary School, in San Pedro Garza García, Nuevo León | 387 |
| | “Emiliano Zapata” Elementary School, in Saltillo, Coahuila | 390 |
| NORTHWEST | “Tarike” Elementary School in Ciudad Juárez, Chihuahua | 350 |
| | “Jesús García” Elementary School, in Tijuana, Baja California | 250 |
| TOTAL | | 3,738 |



CELEBRATING EARTH DAY

185 EMPLOYEE VOLUNTEERS



129 MEN



51 WOMEN

NORTHWEST

14 **18** 4
54 HRS

NORTHEAST

66 **94** 28
178 HRS

BAJIO AND WEST

33 **45** 12
219 HRS

CENTRAL MEXICO

21 **28** 7
88 HRS

539 VOLUNTEERING HOURS

CLEANING OF PUBLIC SPACES

As part of our environmental responsibility actions, in 2023 we participated in four clean-up activities in two beaches, a creek and a hill, held by different organizations during September, October and November.

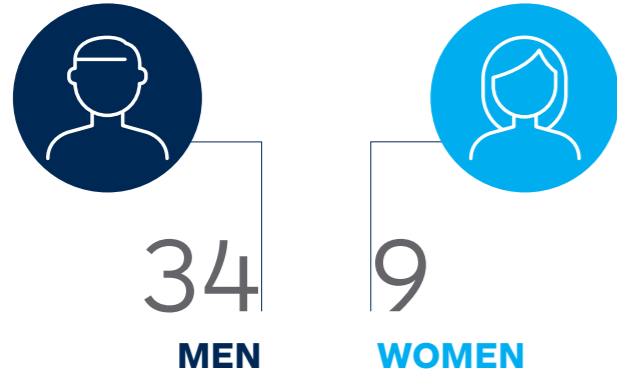
Our volunteers helped clean the beaches of Tijuana and Matamoros, the "Ramirillos" stream in Ramos Arizpe, and the Cerro del Obispado in Monterrey.



| REGION | INDUSTRIAL PARK | PROJECT | ORGANIZATION | DATE |
|------------------|------------------|--------------------------------------|--|--------------|
| NORTHWEST | FINSA Tijuana | Salvemos a la Playa (Save the Beach) | "Salvemos a la Playa (Save the Beach)" Community Project | September 23 |
| NORTHEAST | FINSA Coahuila | "Ramirillos" Stream Cleanup | Profrauna Saltillo | November 4 |
| | Corporate Office | Cerro del Obispado Cleanup | Private Sector Environmental Consultant | November 25 |
| | FINSA Matamoros | Bagdad Beach Cleanup | Matamoros Environmental and Sustainable Development Office | October 28 |

COMMITTED TO THE ENVIRONMENT

43 EMPLOYEES VOLUNTEERED



NORTHWEST
12 **13** 1
26 HRS

NORTHEAST
22 **30** 8
97.5 HRS

123.5
VOLUNTEERING HOURS

BATTERY DISPOSAL

We are aware of the negative environmental impact that batteries have if they are not properly disposed of. For this reason we have installed acrylic containers in the administrative offices in 2023 to ensure proper waste management and to reinforce environmental awareness among employees.

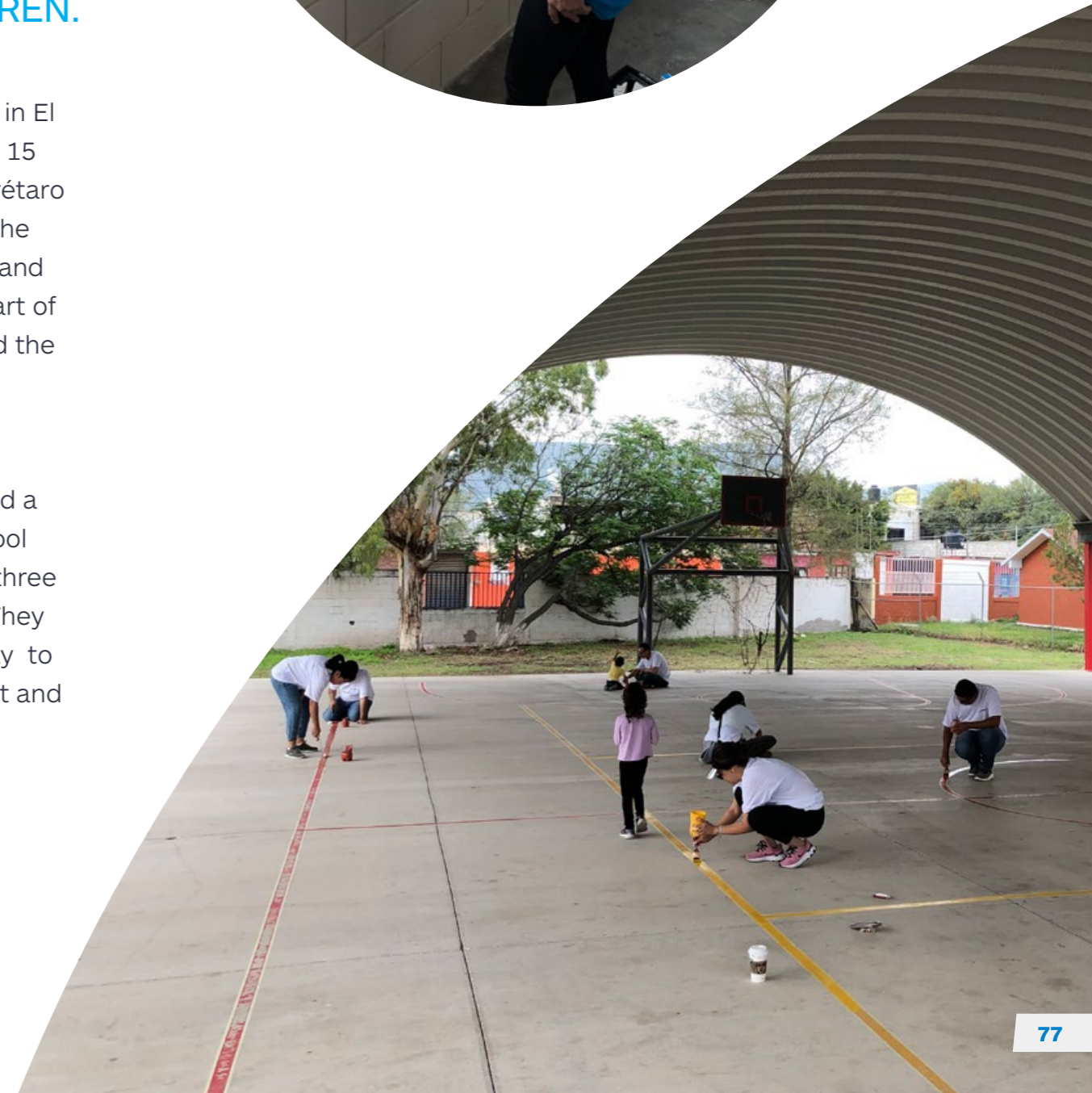
PINTAR SONRISAS (PAINTING SMILES)

The purpose of the “Pintar Sonrisas” (Painting Smiles) Program, organized by FINSA in collaboration with our local suppliers is to renovate and refurbish school buildings located in the communities where we operate.

IN 2023, WE AIDED TWO ELEMENTARY SCHOOLS LOCATED IN EL MARQUÉS, QUERÉTARO AND SANTA CATARINA, NUEVO LEÓN, BENEFITING 566 CHILDREN.

On July 8, the “Constitución” Elementary School, located in El Carmen, municipality of El Marqués, Querétaro, received 15 volunteers from the three industrial parks of FINSA Querétaro and Corporate Offices, who painted the line markers of the sports field, the window protectors of some classrooms and cleaned green areas. Teachers, parents, students and part of the community participated in the activity, which marked the program’s closure.

Thanks to the generosity of in-kind donations and time from five of our suppliers, from May to June they installed a tin roof to provide additional outdoor space for the school cafeteria, as well as planted 20 fruit trees and installed, three solar lights, five spare LED lights, and nine ceiling fans. They also provided additional material for the exterior walkway to prevent the spread of dust. Suppliers also provided paint and t-shirts for the closing event.



PINTAR SONRISAS (PAINTING SMILES): QUERÉTARO

15

VOLUNTEER EMPLOYEES

5

SUPPLIERS

228

STUDENTS BENEFITED

IMPROVED AREAS:
SCHOOL CAFETERIA,
CLASSROOMS AND
OUTDOOR AREAS

**SPACE, LIGHTING,
REFORESTATION,
CLEANLINESS, IMAGE,
AND COMFORT
SOLUTIONS**

“Fidel Ayala Jiménez” High School No. 10 in Santa Catarina, Nuevo León, celebrated the closing event on August 12 with the participation of 12 of our Corporate volunteers who painted classrooms and flower boxes.

Thanks to supplies and the labor provided by four of our suppliers prior to the event, we were able to replace four mini-splits, provide maintenance to 35 existing ones and an electrical transformer, as well as provide maintenance and replace accessories inside the classrooms and outdoors, such as lamps, switches, electrical contacts and load centers. We were also able to supply paint and materials to be used during the closing of the program.

PINTAR SONRISAS (PAINTING SMILES): SANTA CATARINA

12

VOLUNTEER EMPLOYEES

4

SUPPLIERS

338

STUDENTS BENEFITED

IMPROVED AREAS:
CLASSROOMS
AND OUTDOOR
AREAS

**IMAGE AND
COMFORT
SOLUTIONS**

27 EMPLOYEES PARTICIPATED IN THE PROGRAM



13

MEN



14

WOMEN

BAJIO

10

15

5

42.5 HOURS

NORTHEAST

3

12

9

52 HOURS

94.5 HOURS





UNIFORM DONATION

In addition to academics, sports are an important part of youth development. In May, we donated uniforms to the soccer team of the “Los Arquitos” Community Remote Learning High School in Aguascalientes. This action benefited 15 students.



GRADUATION SPONSOR

On July 6, FINSA sponsored seven young people with disabilities who graduated from high school at the Centro de Atención Múltiple (CAM) in Matamoros, Tamaulipas. The ceremony was attended by five employees, who accompanied the graduates of the 2020-2023 class.

The graduates were gifted a school kit that included a backpack, a suitcase, a water flask and a lunch box.

SCHOOL MAINTENANCE

Additionally during 2023, six employees of the FINSA Reynosa Maquilpark volunteered providing “Tele bachillerato comunitario Número 001” with maintenance activities.

Works focused on applying sealant and repairing the roof of the school’s main entrance. Students from the campus also participated, giving our volunteers the chance to teach them how to use the tools and apply the materials.

Community SUPPORT

CHILDREN'S DAY

To promote social integration and strengthen the role of the family as the foundation of society, FINSA celebrated Children's Day on April 29 and 30 at Parque Fundidora in Monterrey with a booth in the Nuevo Landia event organized by the government of Nuevo León (DIF and the Ministry of Economy).

With the help of entertainers and 84 hours of volunteer work by 15 of our employees on both days, we offered activities for children such as coloring, painting plaster figures, face painting, a mechanical bull, dinosaur puppets and kermesse games. During the event, more than 500 gifts such as sticker-decorated flasks, printed backpacks and candy were given away.



SHOE DONATION

After receiving an invitation to join the “Dona tus zapatos [Donate your Shoes]” campaign in Aguascalientes, FINSA employees from Nuevo León, Aguascalientes and Coahuila donated pairs of new and used shoes for people in vulnerable situations.

The campaign was held at FINSA in April and May of this year, and we were able to collect 61 pairs of shoes, 45 used and 16 new. 33 pairs were for women, 27 pairs for men and 1 unisex pair, all thanks to the generosity of 16 of our employees and one third party.

| REGION | INDUSTRIAL PARK | DONATIONS |
|-----------------------|----------------------|---------------------------|
| BAJIO AND WEST | FINSA Aguascalientes | 26 pairs of women's shoes |
| NORTHEAST | Corporate Office | 7 pairs of girls' shoes |
| | FINSA Guadalupe | 12 pairs of men's shoes |
| | FINSA Santa Catarina | 15 pairs of boys' shoes |
| | FINSA Coahuila | 1 pair of unisex shoes |

BLOOD DRIVES

On September 8, 17 of our employees participated in the blood donation campaign called “Share Party”, held in collaboration with the “Blooders” organization at our Corporate Office.

THIS ACTION INDIRECTLY BENEFITED 51 PEOPLE. THIS IS THE FOURTH NONCONSECUTIVE YEAR THAT FINSA HAS SUPPORTED THIS CAUSE.



AMPIP SOCIAL RESPONSIBILITY DAY

The Mexican Association of Private Industrial Parks (AMPIP) celebrated Social Responsibility Day on September 12 and invited all its associates to participate in a community and environmental issues campaign.

FINSA collected clothes and non-perishable food for the migrant house “Solidaridad en el Éxodo, A.C.”, known as Casanicolás, located in Guadalupe, Nuevo León.

MORE THAN 300 KILOS OF FOOD WERE DONATED BY 30 EMPLOYEES WORKING IN SAN PEDRO GARZA GARCÍA, SANTA CATARINA AND GUADALUPE, NUEVO LEÓN, AS WELL AS IN RAMOS ARIZPE, COAHUILA.



| INDUSTRIAL PARK | DONATIONS | ORGANIZATION | VOLUNTEERS WHO PARTICIPATED WITH DONATIONS |
|----------------------|--------------------------------------|------------------------------|--|
| Corporate Office | +200 kilograms of food and beverages | Casanicolás, Guadalupe, N.L. | 30 |
| FINSA Coahuila | 100 kilograms of used clothing | | |
| FINSA Guadalupe | 1 kilogram of new clothes | | |
| FINSA Santa Catarina | 28 pairs of used shoes | | |
| | 12 wearable items | | |



SUPPORT FOR HURRICANE OTIS VICTIMS

Category five Hurricane Otis made landfall in Acapulco, Guerrero, on October 25, destroying homes, buildings and communications infrastructure, as well as taking human lives.

To support the cause, from November 8 to 15, FINSA set up eight collection centers in our offices and industrial parks to collect non-perishable food, sanitary, cleaning and baby items. Thanks to the solidarity of 106 employees, four FINSA contractors and one client, we collected more than 750 kilograms of aid supplies.

FINSA Matamoros Norte and FINSA Matamoros Oriente also served as collection centers and received donations collected by the two Local Mutual Aid Committees (CLAM, acronym in Spanish) FINSA North and West.

The proceeds from the campaigns were delivered to the local branches of the Mexican Red Cross located in Nuevo León, Mexico City, Querétaro, Aguascalientes, Jalisco and Tamaulipas.

TECHO

Through the TECHO association, FINSA supported the donation of an emergency house for a low-income family which was built by our volunteers and TECHO staff. This is the fifth nonconsecutive year that we have supported this cause.

On November 11 and 12 and totaling 153 volunteer hours, 15 of our employees built a house for a family of four in the San Bernabé neighborhood in the municipality of Monterrey.



OUR FACILITIES ARE OPEN TO HELP

COLLECTION CENTERS

| NORTHEAST | |
|----------------|-------------------------|
| | Corporate Office |
| | FINSA Santa Catarina |
| | FINSA Guadalupe |
| | FINSA Monterrey |
| | FINSA Matamoros Norte |
| | FINSA Matamoros Oriente |
| BAJIO AND WEST | |
| | FINSA Querétaro |
| | FINSA Jalisco |
| | FINSA Aguascalientes |
| CENTRAL MEXICO | |
| | FINSA Iztapalapa |

OUR CONTRIBUTION TO TACKLE THE DISASTER

AID SENT TO VICTIMS

| | | |
|---------------------|---------------|--|
| Non-perishable food | 695 kilograms | Donated by 106 employees, 4 contractors and 1 client |
| Sanitary items | 2823 units | |
| Cleaning supplies | 40 kilograms | |



COLLECTING BOTTLE CAPS

To support children and young people diagnosed with cancer, FINSA installed two outdoor containers in our Matamoros Norte and Guadalupe industrial parks to collect plastic bottle caps, which will be donated to Banco de Tapitas, A.C., which helps defray the costs of medical treatment.

IN MAY, WE DELIVERED THE FIRST DONATION OF BOTTLE CAPS COLLECTED AT THE FINSA MATAMOROS NORTE INDUSTRIAL PARK CONTAINER.

This year we placed acrylic containers in our facilities in Santa Catarina, Guadalupe, Apodaca, Querétaro, Aguascalientes, Tijuana, Ciudad Juárez, Puebla, Matamoros, Reynosa and Nuevo Laredo, as well as in our corporate offices, to bring our employees closer to the cause.

FINSA VOLUNTEERING

Whenever we organize activities for the communities near our industrial parks, we are sure that our employees will participate and aid in reforestation, building repairs and cleaning public spaces, and create awareness of the importance of education and caring for the environment.

This year, through the 15 programs to which we contribute nationwide, 296 of our employees participated as volunteers and 169 as donors in order to meet the needs of our neighboring communities.

Our volunteers not only donate their time and labor, they also contribute by donating clothes, shoes and non-perishable foods to help those who need it most.

THANKS TO THE CONTRIBUTION OF OUR EMPLOYEES, WE REACHED MORE THAN 1,000 VOLUNTEER HOURS.

TOY DONATION

As in previous years, FINSA participated in toy donation campaigns organized by the National System for Integral Family Development (DIF, acronym in Spanish), which are delivered during Christmas celebrations to low-income children.

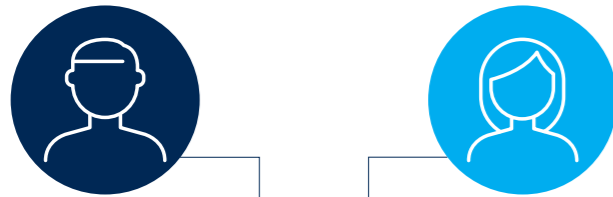
In 2023 we donated 3,005 toys to seven DIF facilities, four in Nuevo León, one in Chihuahua, one in Jalisco and another one in Querétaro, during November and December.

| DIF | TOTAL TOYS | DELIVERY DATE |
|--|--------------|---------------|
| DIF Apodaca | 177 | November 23 |
| DIF Ciudad Juárez | 504 | December 19 |
| DIF Guadalupe | 182 | November 24 |
| DIF El Salto | 430 | December 13 |
| DIF Nuevo León through the Ministry of Economy | 708 | December 15 |
| DIF Santa Catarina | 462 | November 22 |
| DIF Querétaro | 542 | December 14 |
| TOTAL | 3,005 | |



ALTRUISTIC PARTICIPATION OF OUR EMPLOYEES

296 VOLUNTEER PARTICIPATIONS



196 MEN **100** WOMEN

NORTHWEST

26 **31** 5

NORTHEAST

106 **177** 71

BAJIO AND WEST

43 **60** 17

CENTRAL MEXICO

21 **28** 7

169 DONORS



96 MEN **73** WOMEN

NORTHEAST

61 **117** 56

BAJIO AND WEST

30 **45** 15

CENTRAL MEXICO

5 **7** 2

Support for children

IN OUR COMMUNITIES OUR DAYCARE CENTERS

As part of our social responsibility towards our employees and always thinking of welfare of their families, we built daycare centers in two of our parks, so that the mothers and fathers working at FINSA parks are confident and reassured that their children, between 45 days old and 4 years old, receive the best attention and schooling.

The FINSA Guadalupe Industrial Park Daycare Center began operations in 2017, with a capacity for 252 children, while the one located at FINSA Iztapalapa Industrial Park, which opened its doors in 1994, is intended to serve 96 children.

Both institutions are affiliated with the Mexican Social Security Institute (IMSS), and provide their services free of charge to all our employees and personnel of the companies located in our industrial parks. We comply with the legislation and regulations for the operation of Child Care Centers, regarding space requirements, functionality, materials, equipment and specialized personnel.

DURING 2023, WE SERVED 246 CHILDREN, WHO PARTICIPATED IN PREVENTIVE HEALTH CAMPAIGNS AND DAILY RECREATIONAL AND EDUCATIONAL ACTIVITIES AT THE FACILITIES.

GUADALUPE PARK DAY CARE ACTIVITIES

190

CHILDREN ENROLLED BY THE END OF DECEMBER 2023

67

CHILDREN IN THE FIRST YEAR OF PRESCHOOL

2

VACCINATION CAMPAIGNS IN COLLABORATION WITH IMSS TO BENEFIT 244 PEOPLE

26

CHILDREN PARTICIPATING IN PROYECTO CHIQUITIMSS

4

EMERGENCY DRILLS IN COORDINATION WITH CIVIL PROTECTION

IZTAPALAPA PARK DAY CARE ACTIVITIES

56

CHILDREN ENROLLED BY THE END OF DECEMBER 2023

PARTICIPATION IN CHIQUITIMSS PROGRAM, PROVIDING TALKS ON HEALTH, SAFETY AND NUTRITION

3

TALKS ON CHILD ABUSE FOR PARENTS DELIVERED BY IMSS

DENTAL AND VACCINATION CAMPAIGN BY IMSS

INSPECTION BY TRANSPARENCIA MEXICANA OF THE FACILITIES AND PEDAGOGICAL, HYGIENIC, FOOD, HEALTH AND CIVIL PROTECTION ACTIVITIES

GUADALUPE DAY CARE CENTER / 2023 DRILLS

| DATE | DRILL | CHILDREN | STAFF |
|--------------|-----------------------------|----------|-------|
| April 19 | First National Macro Drill | 110 | 27 |
| June 5 | Macro Drill | 75 | 29 |
| July 23 | Annual Drill | 86 | 28 |
| September 19 | Second National Macro Drill | 109 | 32 |



FINSA FOUNDATION

For 14 years, FINSA Foundation has been promoting the education of children and young people through a scholarship program for students with high academic performance who live in adverse economic situations.

Besides the scholarships, the Integral Education Program (PIE), provided to students and their parents, includes a reading program and a culture and arts appreciation program, as well as sessions on psychological and pedagogical assistance and human development topics.

Every year, FINSA organizes a Golf Tournament to raise funds for the FINSA Foundation.

In June 2023, the Twelfth Annual Golf Tournament was held at Las Misiones Club Campestre, located in Santiago, Nuevo León.

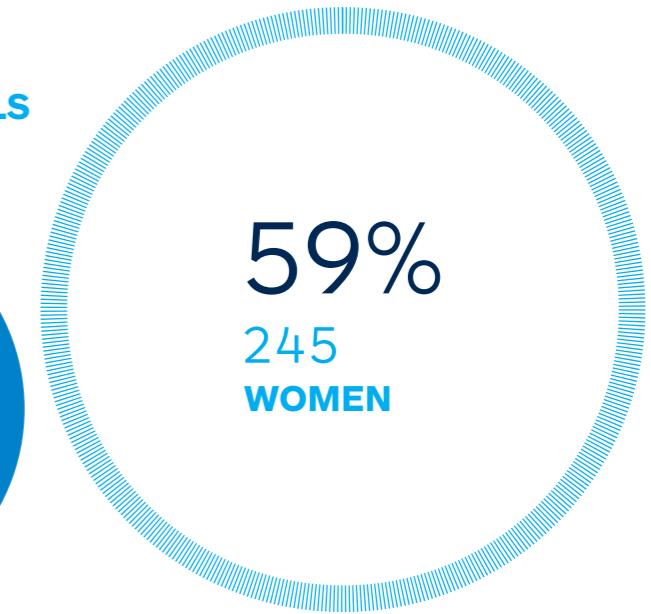
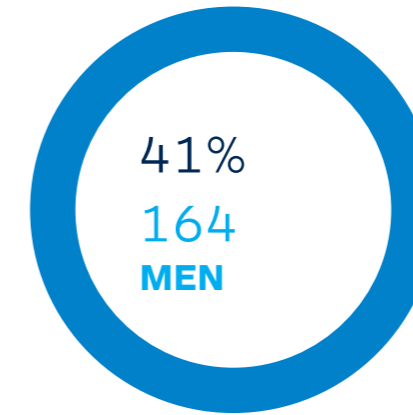
A TOTAL OF \$6,668,000 PESOS WERE RAISED WITH THE HELP OF OUR SPONSORS AND FINSA.



FINSA Foundation's scholarship program closely follows the students' performance in tandem with the educational institutions, and provides support and guidance to parents.

In 2023, thanks to the funds raised and our partnerships with institutions, 409 scholarships were awarded at all school levels, from preschool to university- a 100% increase compared to the previous year. The 164 boys and 245 girls benefited reside in the states of Coahuila, Nuevo León, Puebla and Tamaulipas.

409
SCHOLARSHIPS AT
ALL SCHOOL LEVELS



SCHOLARSHIPS

SCHOLARSHIPS PER SCHOOL YEAR

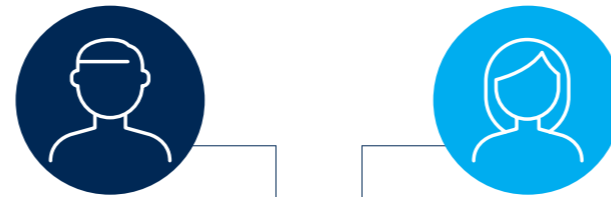
SCHOOL YEAR 2022-2023 SCHOOL YEAR 2023-2024

204 409

EDUCATION LEVEL

| SCHOOL YEAR 2022-2023 | SCHOOL YEAR 2023-2024 |
|-----------------------|-----------------------|
| 15 | 27 |
| 10 | 52 |
| 16 | 57 |
| 41 | 171 |
| 122 | 102 |

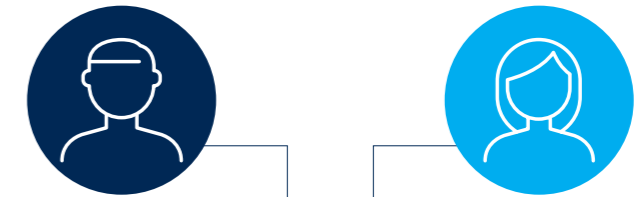
BENEFICIARIES BY GENDER AND EDUCATION LEVEL



164 MEN 245 WOMEN

| EDUCATION LEVEL | MEN | WOMEN |
|-------------------|-----|-------|
| PRESCHOOL | 16 | 11 |
| ELEMENTARY SCHOOL | 22 | 30 |
| MIDDLE SCHOOL | 22 | 35 |
| HIGH SCHOOL | 66 | 105 |
| UNIVERSITY | 38 | 64 |

BENEFICIARIES BY GENDER AND STATE



164 MEN 245 WOMEN

| STATE | MEN | WOMEN |
|------------|-----|-------|
| COAHUILA | 26 | 38 |
| NUEVO LEÓN | 9 | 11 |
| PUEBLA | 23 | 33 |
| TAMAULIPAS | 106 | 163 |

Agreements with EDUCATIONAL INSTITUTIONS

The FINSA Foundation scholarship program is bolstered by alliances with different educational institutions, which provide students with additional scholarship aid.

In 2023, there were 12 agreements in force between FINSA Foundation and educational institutions in Tamaulipas, Nuevo León, Puebla and Coahuila, benefiting 378 children and youngsters.

12
AGREEMENTS IN FORCE IN 2023



| REGION | CITY | EDUCATIONAL INSTITUTION | SCHOOL LEVEL | NUMBER OF SCHOLARSHIP RECIPIENTS |
|-----------------------|--|--|--|----------------------------------|
| NORTHEAST | CIUDAD VICTORIA, Tamaulipas | Universidad La Salle, Cd. Victoria | University | 17 |
| | MATAMOROS, Tamaulipas | Colegio La Salle Matamoros | Preschool, Elementary, Middle School and High School | 37 |
| | | Colegio San Juan de los Esteros, S.C. | Preschool, elementary and high school | 40 |
| | | Centro Universitario del Noreste (CUN) | Middle school, high school and university | 65 |
| | | Universidad del Noreste de México | High school and university | 30 |
| | | Colegio de San Juan Siglo XXI | High School Diploma in Music | 30 |
| | SANTA CATARINA, Nuevo León | Preparatoria Politécnica (UDEM) | High School | 20 |
| | REYNOSA, Tamaulipas | Instituto Piaget | Preschool, Elementary, Middle School and High School | 24 |
| | SALTILLO, Coahuila | Universidad La Salle Saltillo, A.C. | University | 20 |
| | | Colegio La Salle "Ignacio Zaragoza" | Middle and High School | 41 |
| CENTRAL MEXICO | | PUEBLA Y SAN ANDRÉS CHOLULA, Puebla | TecMilenio Campus Puebla | High School |
| | Grupo Voluntario Alemán (Casa del Sol) | Preschool and Elementary School | 30 | |

BBVA FOUNDATION PARTNERSHIP

In November 2023, FINSA Foundation and BBVA Foundation signed an agreement to jointly allocate **\$1,300,000 Mexican pesos** per year to provide scholarships to university students.

This partnership will benefit 31 students who started university degrees in different institutions in Ciudad Victoria, Matamoros, Nuevo Laredo, Reynosa, Saltillo and Puebla.

Scholarship applications consider both talent and levels of vulnerability, among other indicators.

GOAL

BBVA FOUNDATION PARTNERSHIP

CITIES

CIUDAD VICTORIA, MATAMOROS, NUEVO LAREDO, PUEBLA, REYNOSA AND SALTILLO

EDUCATIONAL INSTITUTION VARIOUS PUBLIC AND PRIVATE UNIVERSITIES

STUDENTS BENEFITED
31

Integral education

PROGRAM (PIE)

The purpose of the program is to provide comprehensive care to scholarship recipients and their families, with psychological and pedagogical assistance and continuous conferences.

In 2023, in-person meetings and conferences were held and delivered in Matamoros, while in the rest of the cities they were delivered virtually.

THE HIGH SCHOOL AND COLLEGE MEETINGS WERE ATTENDED BY 273 SCHOLARSHIP RECIPIENTS.



Talks for FINSA PERSONNEL

This year, the operating personnel of 14 positions and the two daycare centers operated by FINSA attended the “Para una vida plena (For a Fulfilling Life)” program, which lasted four hours and was taught by FINSA Foundation, to support our employees in their human development.



The program was offered in Matamoros, Reynosa, Nuevo Laredo, Guadalupe, which was also attended by FINSA Monterrey and corporate office workers; Santa Catarina, which received personnel from the Coahuila park; Querétaro, Puebla, Iztapalapa, Aguascalientes, Tijuana and Ciudad Juárez.

“Manejo del estrés (Stress Management)” was a one-hour conference delivered to administrative personnel in Matamoros, Reynosa, Nuevo Laredo, Guadalupe -with the attendance of personnel from the Monterrey park- Santa Catarina with attendees from FINSA Coahuila, Querétaro, Puebla, Aguascalientes, Tijuana, Ciudad Juárez and San Pedro Garza García where the corporate offices are located.

387
PROGRAM
ATTENDEES

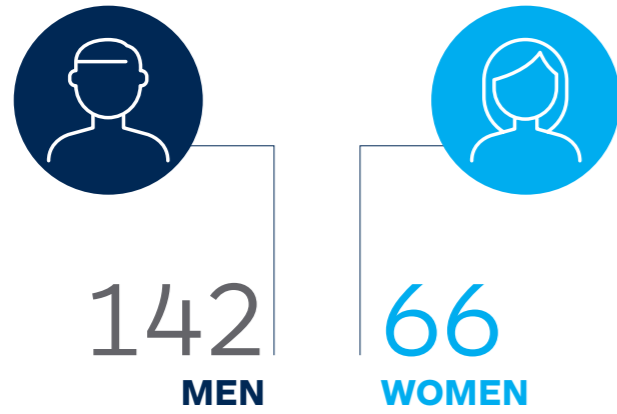


ATTENDANCE TO HUMAN TRAINING COURSES

| REGION | STAFF |  |  | TOTAL |
|----------------|----------------|--|--|------------|
| BAJIO AND WEST | Operative | 23 | 2 | 25 |
| | Administrative | 12 | 9 | 21 |
| CENTRAL MEXICO | Operative | 20 | 6 | 26 |
| | Administrative | 3 | 1 | 4 |
| | Daycare | 0 | 16 | 16 |
| NORTHEAST | Operative | 84 | 9 | 93 |
| | Administrative | 79 | 64 | 143 |
| | Daycare | 0 | 32 | 32 |
| NORTHWEST | Operative | 15 | 1 | 16 |
| | Administrative | 9 | 2 | 11 |
| | | 245 | 142 | 387 |

Programs offered by
FINSA FOUNDATION

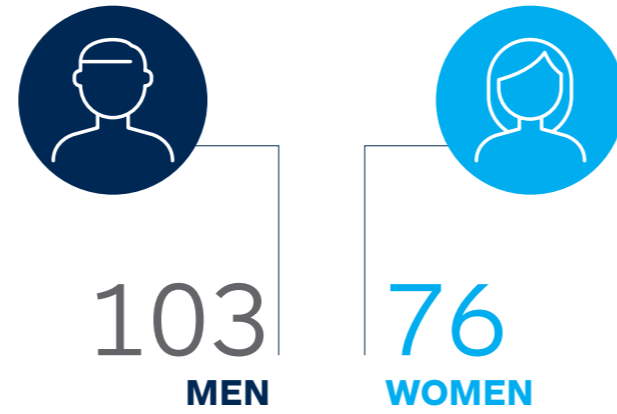
PARA UNA VIDA PLENA (FOR A FULFILLING LIFE) PROGRAM



160
OPERATORS

179
ADMINISTRATIVE
EMPLOYEES

MANEJO DEL ESTRÉS (STRESS MANAGEMENT)



48
DAY CARE
CENTERS



04 TRANSCENDING WITH INTEGRITY

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

We work with integrity, in compliance with the law, and maintaining sustainable growth.

806

LOCAL AND NATIONAL
SUPPLIERS

SDGs involved



governance



Risk

MANAGEMENT

GRI 3.3

Knowing the risks we face as a company allows us to develop prevention strategies, with the well-being of our employees, our other stakeholders and the continuity of the business always in mind.

DURING 2023, WE INCORPORATED THE RISK MANAGEMENT POLICY AND APPLIED THE RELEVANT METHODOLOGY TO CONDUCT A STRATEGIC, OPERATIONAL, COMPLIANCE AND FINANCIAL RISKS ANALYSIS. ADDITIONALLY, WE CREATED A RISK COMMITTEE AS A SUPPORTING INTERMEDIATE BODY FOR THE BOARD OF DIRECTORS.

SUSTAINABLE STRUCTURAL TRANSFORMATION PROJECT

The Sustainable Structural Transformation project is a strategic initiative to document, validate and, if necessary, optimize FINSA's processes in accordance with best practices.

It also seeks to lay the foundations for continuous improvement of efficient and scalable processes with emphasis on risk control.

In 2023, we held workshops with employees from different departments involved in this important project.



CYBERSECURITY

We know that protecting the security of our company's information and the personal data of our employees, customers, suppliers and other stakeholders is essential for our operation and permanence in the market.

We conduct a security risk analysis to determine potential threats in order to be prepared for any cyber-attack and breach attempts in our information technology systems.

A series of critical controls allows us to define security measures that preserve the confidentiality, integrity and availability of our operating infrastructure, processes and applications.

Some of these controls include malware defenses, network surveillance and protection, email protections, audit log management and network infrastructure management, data recovery and incident response.

This analysis has allowed us to learn about the best practices we have implemented, such as protection mechanisms against malicious code, an active directory to define network access policies and control Internet access, among others.

AS A RESULT, IN 2023 WE IMPLEMENTED 56 INITIATIVES TO STRENGTHEN SECURITY CONTROLS FOR REGULATORY, CONFIGURATION AND INFORMATION TECHNOLOGY ISSUES.

To support these actions, we have published a Cybersecurity Policy and a Secure Password Policy, which is available to all our employees.

Responsibility AND RESILIENCE

ORGANIZATIONAL CULTURE

GRI 3-3

WHAT SETS US APART

WORKING WITH INTEGRITY AND OFFERING AN EXCELLENT STANDARD OF SERVICE HAS ALLOWED US TO SUSTAIN GROWTH OVER THE YEARS, WHERE INNOVATION, SUSTAINABILITY AND DEVELOPMENT HAVE BEEN THE BASIS OF OUR COMPANY.



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 levels of profitability for our shareholders and are 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 and to be 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

Corporate

GOVERNANCE

GRI 3-3

Below we highlight improvements implemented in 2023 are related to our corporate governance. We reviewed our policies to update and adapt them to meet the requirements of the business and the market.

Some of the topics that were reinforced in our policies and procedures include ESG, risk management, portfolio management, corporate integrity, fund management and new business development.

We also updated our Code of Ethics and Conduct and improved our Whistleblower Hotline system.

We have an Ethics and Legality Committee that is responsible for reviewing any and all situations that may result in non-compliance with our Code of Ethics and Conduct and our policies.

**OUR GOAL IS TO STRENGTHEN
OUR CORPORATE
GOVERNANCE BY PROMOTING
ETHICAL AND RESPONSIBLE
CONDUCT IN COMMERCIAL
AND LABOR RELATIONS IN
ORDER TO GENERATE
ECONOMIC AND SOCIAL VALUE
FOR ALL OUR STAKEHOLDERS.**



Operational STRUCTURE

GRI 2-2, 2-9

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



FINSA INGENIERÍA Y CONSTRUCCIÓN, S.A. DE C.V. ("FICSA")

Business unit responsible for the supervision of construction projects and infrastructure development of industrial parks.

MANTENIMIENTO INTEGRAL FINSA, S.A. DE C.V. ("MIFINSA")

Business unit responsible for the management and maintenance of industrial parks.

FINSA REAL ESTATE MANAGEMENT ("FREM")

FINSA REAL ESTATE MANAGEMENT II ("FREM II")

FINSA REAL ESTATE MANAGEMENT III ("FREM III")

Business units that act as managers of private investment funds and CKDs (trust agreements that issue real estate development trust certificates).





Board of DIRECTORS

GRI 2-9, 2-10, 2-11, 2-12, 2-17

FINSA's corporate governance structure ensures compliance with the company's processes and policies that guarantee the generation of sustainable value.

The Board of Directors is the highest governing body. It is authorized to make decisions that ensure FINSA's proper operations, it also establishes strategic, financial, environmental and social goals, and assesses the organization's annual performance.

GRI 2-17

MEMBERS OF OUR BOARD OF DIRECTORS.

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 necessary for accountability in a transparent, integral and responsible manner, in accordance with our Code of Ethics.

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 CAN ISSUE OPINIONS AND MAKE BUSINESS DECISIONS THAT ALLOW THE COMPANY TO OPERATE PROPERLY, AND ENSURE COMPLIANCE WITH THE COMPANY'S FINANCIAL, ENVIRONMENTAL AND SOCIAL GOALS. THEY ALSO MANAGE, REVIEW AND EVALUATE FINSA'S ANNUAL PERFORMANCE.

INVESTMENT COMMITTEE

In addition, FINSA has an Investment Committee 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, the fund administrator.

SERGIO ARGÜELLES GONZÁLEZ

PRESIDENT OF THE BOARD AND REGULAR BOARD MEMBER (PRESIDENT)

62 years old

24 years on the board

MARÍA DEL ROCÍO PALAFOX MORALES

REGULAR BOARD MEMBER (PROPIETARY)

54 years old

2 years on the board

HANS JOSEF HUTTERER ARELLANO

REGULAR BOARD MEMBER (PROPIETARY)

46 years old

11 years on the board

MARCELA ARGÜELLES GONZÁLEZ

REGULAR BOARD MEMBER (PROPIETARY)

57 years old

24 years on the board

LILIANA ARGÜELLES GONZÁLEZ

REGULAR BOARD MEMBER (PROPIETARY)

55 years old

24 years on the board

ALEJANDRO ARGÜELLES MONTEMAYOR

REGULAR BOARD MEMBER (PROPIETARY)

31 years old

4 years on the board

ISAURO ALFARO ÁLVAREZ

INDEPENDENT BOARD MEMBER (INDEPENDENT)

64 years old

4 years on the board

THOMAS KARIG GERECHT

INDEPENDENT BOARD MEMBER (INDEPENDENT)

71 years old

4 years on the board

ALFONSO FIERRO GARZA

INDEPENDENT BOARD MEMBER (INDEPENDENT)

66 years old

4 years on the board

MEETINGS OF THE BOARD OF DIRECTORS

During 2023, FINSA's Board of Directors met four times to review and establish lines of action in financial, environmental, social and governance issues, with 100 percent attendance.

| BOARD MEETINGS | PERCENTAGE OF ATTENDANCE |
|------------------|--------------------------|
| March 8, 2023 | 100% |
| May 11, 2023 | 100% |
| August 10, 2023 | 100% |
| November 8, 2023 | 100% |

Management TEAM

GRI 2-13

Our management team consists of professionals with extensive knowledge, experience and a track record in real estate, construction and industrial development. The Board of Directors has delegated to the executive directors the responsibility of analyzing market trends in order to contribute to the company's sustainable development.

In addition, it defines and authorizes processes to analyze the positive and negative impacts that our operation may have on stakeholders, the economy and the environment.

AMONG ITS DUTIES, THE TEAM REPORTS THE RESULTS OF ITS MANAGEMENT TO THE BOARD OF DIRECTORS AND DEFINES FINANCIAL AND OPERATING STRATEGIES TO ENSURE OUR COMPANY'S SUSTAINED GROWTH.



PRESIDENT AND CHIEF EXECUTIVE OFFICER - CEO

Internal audit management

FINANCE & ADMINISTRATION VICE PRESIDENCY

- Financial Planning Direction
- Portfolio Administration Direction
- Finance Direction
- Strategic Supplies Direction
- Investor Relations Direction
- Parks Operation Direction

NEW BUSINESS DEVELOPMENT VICE PRESIDENCY

- New Business Development Direction (North)
- New Business Development Direction (Northeast)
- New Business Development Direction (Center and Portfolios)
- New Business Development Direction (Bajío)
- New Business Development Manager (Northeast)
- New Business Development Manager (Center)

TECHNICAL VICE PRESIDENCY

- Project Supervision Direction
- Project and Cost Direction
- Project Control Direction
- Energy Manager

HUMAN CAPITAL & SUSTAINABLE DEVELOPMENT VICE PRESIDENCY

- Information Technology Direction
- ESG Direction
- Human Capital Manager

LEGAL VICE PRESIDENCY

- Legal Directorate Transactional Facilities Direction
- Legal Compliance and Financing Manager
- Administrative Management Manager

STRATEGY, IMAGE AND CORPORATE COMMUNICATION VICE PRESIDENCY

- Facilities Direction
- Corporate Image Manager

GENERAL MANAGEMENT

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

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 is comprised of 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

Leads the subsidiary FINSA Ingeniería y Construcción SA. de CV., and 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 are subsets of this office.

NEW BUSINESS DEVELOPMENT AND PUBLIC RELATIONS VICE-PRESIDENCY

Implements strategies to develop new businesses that ensure growth in different areas of the country, establishing goals and objectives to increase the surface area (square meters) and the number of industrial parks. This office is also responsible for building and strengthening governmental and municipal relations. The New Business Development departments of FINSA's four regions are part of the Office of the Vice-President.





LEGAL VICE-PRESIDENCY

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 a subset of this office.

HUMAN CAPITAL AND SUSTAINABLE DEVELOPMENT VICE-PRESIDENCY

Directs and monitors the Human Capital, ESG and Information Technology plans, setting strategic goals to attract and retain talent, achieve company goals and provide a health and safe work environment. It is focused on generating value through environmental, social and governance strategies, supported by IT tools to boost productivity and efficiency.

STRATEGY, IMAGE AND CORPORATE COMMUNICATIONS VICE-PRESIDENCY

Interacts with the media and other entities with the goal of amplifying the company's voice on various issues while seeking to cultivate long-term visibility to elevate its corporate reputation. Additionally, it is responsible for developing and strengthening the brand's positioning in various channels, safeguarding its corporate identity and ensuring full consistency on development, communication and relationships matters. This office simultaneously plans, executes and evaluates internal communication strategies in close collaboration with the Human Capital department. It also conceives and deploys promotional and digital marketing strategies to maintain a solid and effective online presence.

Conflict OF INTEREST

GRI 2-15

In July of this year we defined our Conflict of Interest Policy so that our employees can identify situations or conditions that could jeopardize decision making and business continuity.

The document identifies interactions between employees, their families, suppliers, customers and authorities that may interfere with the company's proper functioning or negatively impact operations.

The purpose of the Policy is to help employees and other stakeholders identify situations in which there is a conflict of interest with the company, in order to facilitate decision-making aimed at preventing or correcting this risk.

In order to bolster our corporate culture and ensure that all our operations are handled ethically and with transparency in 2023, we asked employees to participate in a Conflict of Interest in the Workplace Survey in order to strengthen our organizational culture in compliance with FINSA regulations.

ALL SITUATIONS DETECTED AS POSSIBLE CONFLICTS OF INTEREST MUST BE REVIEWED BY THE ETHICS AND LEGALITY COMMITTEE AND THE INTERNAL AUDIT DEPARTMENT.



Regulatory COMPLIANCE

GRI 3-3, 2-23 2-24, 2-27

The nature of our business demands that we comply with a series of regulations, standards and laws in order to operate, build and manage our industrial parks.

To this end, our legal department is responsible for reviewing all mandatory requirements in legal, tax, environmental, labor and contractual matters.

In addition, we have defined a series of internal policies to comply with applicable legislation which contain specific guidelines that are mandatory for our collaborators and business partners.

These policies are published on our Corporate Intranet and, if needed, shared with stakeholders.

SOME OF THESE POLICIES INCLUDE:



**PERSONAL DATA
PROTECTION**



**CORPORATE
INTEGRITY**



**MONEY
LAUNDERING**



**CONFLICT OF
INTEREST**



**FUND
ADMINISTRATION**



HUMAN CAPITAL



**FINANCIAL
PLANNING**



**PORTFOLIO
MANAGEMENT**



**TREASURY AND
ASSET SECURITY**

ETHICS

GRI 3-3, 2-24, 2-25, 2-26

In order to continue with the Plan to Strengthen a Legal Culture, in 2023 we reviewed, updated and redesigned our Code of Ethics and Conduct.

This document sets forth guidelines on workplace responsibility, human rights, integrity in business operations, stakeholder relations, ethics in business activities and the prevention of fraud, money laundering and corruption.

Each topic includes a case example and a section describing the disciplinary measures in case of any violations of the provisions of the Code of Ethics and Conduct.

To reinforce compliance, we have created an Ethics and Legality Committee, comprised by company directors and chaired by our Chief Executive Officer, whose purpose is to oversee compliance with the Code's policies and guidelines, as well as to investigate, establish and apply any corresponding disciplinary measures.

This Code of Ethics and Conduct is available at: https://www.finsa.net/codigo_etica.pdf

ANTI-CORRUPTION

GRI 205-1, 205-2, 205-3

Principle 10 of the Global Compact is preventing corruption in all its forms. In 2022 we adhered to this principle by continuously implementing prevention measures and training to our employees.

Our Code of Ethics and Conduct contains a section to explain how we identify and manage all risks regarding corruption, bribery and fraud, as well as an example of a situation involving non-compliance with FINSA's guidelines.

We constantly promote our Conflict of Interest Policy and the use of our Whistleblower Hotline to ensure good corporate behavior.

As part of our actions on that front, in 2023 we provided a course on the Whistleblower Hotline, which was attended by 28 employees in virtual sessions and 233 in in-person sessions.

Confirmed corruption incidents and actions taken

0
CORRUPTION INCIDENTS

TYPES OF INCIDENTS:
N/A

ACTIONS TAKEN IN EACH INCIDENT: **N/A**



HOTLINE

GRI 2-25, 2-26

At the end of 2023 we launched our new whistleblower hotline, through which employees can share their concerns and report any irregularities in the company, such as inappropriate behavior, non-compliance with policies or the Code of Ethics and Conduct, harassment, conflicts of interest, discrimination, and acts of corruption and bribery, among others.

One of the purposes of this tool is to guarantee a respectful and responsible work environment and to ensure that business relationships are lawful and follow the highest standards of integrity.

All reports are anonymous, secure and confidential, without fear of reprisals of any kind through the various channels provided for this purpose.

When calling from 8:00 a.m. to 8:00 p.m., people can choose between these two options. Once the report is made, they will be sent a report code for follow up and to consult the report status.

THE OTHER REPORTING CHANNELS ARE AVAILABLE 24/7.



INFORMATION ANALYSIS PROCESS

FINSA employees and stakeholders who wish to make a report should contact Resguarda, a global company providing ethical, legal compliance and cybersecurity services.

All reports received through the authorized channels are analyzed, reviewed and investigated by Resguarda.

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

REPORTS RECEIVED

IN 2023, 28 REPORTS WERE RECEIVED THROUGH THE WHISTLEBLOWER HOTLINE AND ALL OF THEM WERE PROVIDED FOLLOW-UP.

REPORTING CHANNELS

Any person in contact with our company can make a report in an ANONYMOUS, SECURE AND CONFIDENTIAL manner via any of the reporting channels.



INTERNET PORTAL AND MOBILE CHANNEL:
www.resguarda.com



CUSTOMIZED WEBSITE:
www.resguarda.com/etica.finsa



WEBSITE CHAT



E-MAIL:
etica.finsa@resguarda.com



WHATSAPP:
55 8526 1700



TELEPHONES:
800 123 3312 and 800 444 0597

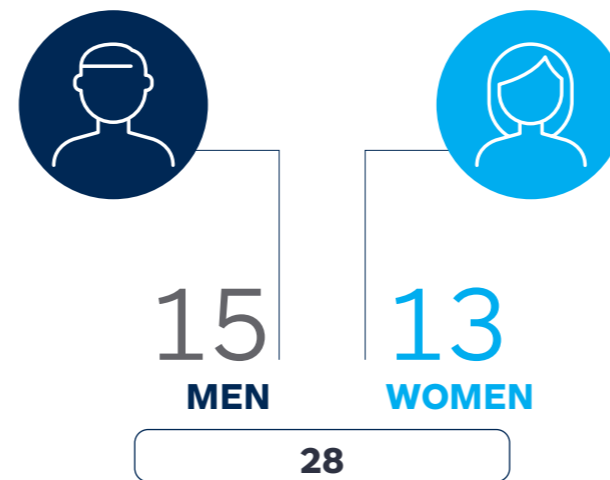


HOTLINE TRAINING

A total of 250 employees attended training courses on the use and advantages of having a Whistleblower Hotline, which were delivered in 2023 virtually and in-person.

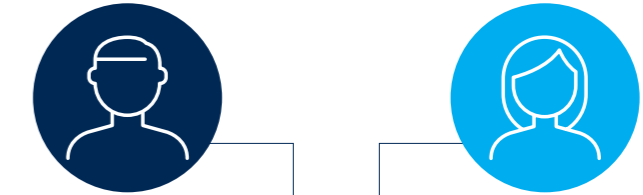
A virtual session was held, attended by 28 managers, and in-person sessions were delivered to 233 employees from the industrial parks of Matamoros, Reynosa, Nuevo Laredo, Guadalupe, Apodaca, Santa Catarina, and Ramos Arizpe, as well as the Corporate Office in San Pedro Garza García.

VIRTUAL MODALITY MANAGEMENT



IN-PERSON MODALITY

233



168
MEN

65
WOMEN

SAN PEDRO GARZA GARCÍA

53 **97** 44

MATAMOROS

26 **29** 3

REYNOSA

10 **13** 3

NUEVO LAREDO

14 **15** 1

GUADALUPE/APODACA

33 **39** 6

SANTA CATARINA

24 **31** 7

RAMOS ARIZPE

8 **9** 1



Human RIGHTS

GRI 2-23

One of FINSA's commitments both to sustainability and its stakeholders is to uphold the human rights of all individuals. To that end, we have implemented a review and evaluation procedure for all our processes and operations to ensure that there are no risks of non-compliance in that regard.

Since 2020, we have had a Human Rights Policy that dictates correct procedures when interacting with partners, employees, advisors, suppliers and customers.

This policy addresses issues such as the elimination of all forms of discrimination, rejection of child and forced labor, harassment, workplace violence, respect for freedom of association and for the environment.

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



Supply CHAIN

GRI 3-3, 2-6, 204

To ensure efficient operations it is necessary to establish business relationships with different economic actors, including financial institutions, companies, government entities and suppliers.

This allows us to meet our customers' requirements, as part of the integral service we offer in all our operations.

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.



ACTIVITIES

- | Automotive
- | Electronics
- | Pharmaceutical
- | Health and Beauty
- | Warehousing and logistics
- | Paper and stationery
- | Cooling
- | Medical
- | Retail
- | Information technology
- | Aerospace
- | Services
- | Metal-mechanic
- | Food and Beverages
- | Appliances
- | Plastics
- | Textile
- | Packaging
- | Power/Fuel
- | Electronics
- | Data Centers



BUSINESS RELATIONSHIPS

- | Lease agreements

- | Management service agreements

- | Maintenance service agreements

- | Project supervision agreements



LOCATIONS

- | Aguascalientes
- | Baja California
- | Chihuahua
- | Coahuila
- | Colima
- | Guanajuato
- | Jalisco
- | Nuevo León
- | Puebla
- | Querétaro
- | Mexico City
- | Sonora
- | Tamaulipas
- | Zacatecas
- | Durango
- | Morelos
- | Estado de México



Sourcing PRACTICES

Our network of suppliers provides us with the materials, services and products we require to meet our operational needs.

During 2023, our construction and maintenance departments established commercial relationships with 806 local and national suppliers, adhering to our Strategic Sourcing Policy, the Strategic Sourcing Department Manual and Procedures, and the Integrity Guide, which detail the environmental, social and governance procedures and requirements that are mandatory in order to form part of our supply chain.

| TYPE OF SUPPLIERS | NUMBER OF SUPPLIERS | PERCENTAGE OF PURCHASES |
|-------------------|---------------------|-------------------------|
| Local | 282 | 45% |
| National | 524 | 55% |
| TOTAL | 806 | 100% |

| TYPE OF SUPPLIERS | CRITICAL SUPPLIERS | NON-CRITICAL SUPPLIERS |
|-------------------|--------------------|------------------------|
| Local | 42 | 240 |
| National | 57 | 467 |
| TOTAL | 99 | 707 |



The best SUPPLIERS

As we have been doing for 17 years, in April 2023 we recognized the contribution and work of our construction suppliers nationwide.

During the “Proveedores Destacados (Outstanding Suppliers)” event, FINSA awards its best suppliers, those who have worked with excellence and the highest quality standards.

The criteria for this award include transparency, commitment and the integration of environmental, social and governance issues into their strategy, allowing us to build positive and reliable business relationships.

This year, 16 supplier companies were awarded in each of the categories evaluated during the year, including the “Supplier in Development”, which allows us to promote small and medium-sized companies that are part of our supply chain.

IN 2022, WE RECORDED A LARGE VOLUME OF CONSTRUCTION WORK WITH MORE THAN 40 INDUSTRIAL BUILDINGS NATIONWIDE, WHICH REQUIRED US TO INCORPORATE THE BEST SUPPLIERS INTO OUR SUPPLY CHAIN.



AWARDED CATEGORIES INCLUDE:

**AIR
CONDITIONING**

**FLOOR
SEALS**

**ELECTRICAL
FIXTURES**

**CIVIL WORKS AND
FINISHING**

**METAL
STRUCTURE**

**STRUCTURE
ASSEMBLY**

CONCRETE

**PLATFORMS AND
DOORS**

**TILT-UP
WALLS**

**CONCRETE
FLOORS**

**MECHANICAL
INSTALLATIONS**

**EARTHWORKS AND
EXTERNAL WORKS**

**FIRE PROTECTION
SYSTEM**

**ALUMINUM
FRAMES**

CLEAN ROOMS

**SUPPLIER IN
DEVELOPMENT**

Membership in chambers AND ASSOCIATIONS

GRI 2-28

Being part of industry organizations, chambers and business committees provides a competitive advantage by allowing FINSA to participate in different activities of the sector, as well as collaborating in initiatives to improve and strengthen the industry' development.

FINSA is a member of the most important national and international chambers, clusters and associations related to the construction, development and management of industrial parks.

FINSA participates in Boards of Directors or in Working Committees, and is a member for other institutions.

FINSA'S RELATIONSHIP WITH THE INDUSTRY'S ORGANIZATIONS



AMERICAN CHAMBER OF COMMERCE, (AMCHAM)

BOARD MEMBERS



MEXICAN ASSOCIATION OF PRIVATE INDUSTRIAL PARKS, (AMPIP)

CHAIR OF THE BOARD AND PARTICIPATION IN COMMITTEES



CHIHUAHUA EDC

PARTICIPATION IN INDUSTRIAL PARK COMMITTEES



INVEST MONTERREY

BOARD MEMBERS



CLÚSTER INDUSTRIAL DE AGUASCALIENTES

PARTICIPATION IN MEETINGS

PARTICIPATION IN PROJECTS



COMITÉ DE DESARROLLO ECONÓMICO DE MATAMOROS, (MATAMOROS ECONOMIC DEVELOPMENT COMMITTEE, CODEM)



CONSEJO EMPRESARIAL MEXICANO DE COMERCIO, INVERSIÓN Y TECNOLOGÍA, A.C. (COMCE)



TIJUANA EDC



MEMBERSHIP

MEMBERSHIP SENIORITY

| | |
|--|------|
| Asociación de Desarrolladores Inmobiliarios, A.C. (ADI) | 2013 |
| Asociación de Industriales de El Salto, Jalisco | 2023 |
| Asociación de Parques Industriales de Jalisco (Association of Industrial Parks of Jalisco, APIEJ) | 2019 |
| Cámara Mexicano Alemana de Comercio e Industria (Mexican-German Chamber of Commerce and Industry (CAMEXA)) | 2013 |
| Automotive Cluster of Nuevo León (CLAUT) | 2018 |
| Confederación Patronal de la República Mexicana (Employers Confederation of Mexico) (COPARMEX Tamaulipas) | 2020 |
| Industria Nacional de Autopartes (National Auto Parts Industry Association (INA)) | 2015 |
| Clúster de Electrodomésticos (Household Appliance Cluster (Clelac)) | 2021 |
| Movimiento Congruencia | 2023 |
| Sostenibilidad para México (Sustainability for Mexico (SUME)) | 2014 |
| Society of Industrial and Office Realtors (SIOR) | 2022 |
| Global Compact | 2022 |

Industrial

DEVELOPMENT INDEX

This year we created our first Industrial Development Index (IDI) with the purpose of evaluating the level of industrial growth in all the states of the country to identify which have the best infrastructure in order to capitalize on development opportunities and establish strategies to work on those states at an early-stage process.

The Index is intended to respond to the sector's demands and the nearshoring phenomenon, which focuses on bringing production closer to its end market.

The Index evaluates existing infrastructure, economic conditions, social environment, safety, human capital, innovation, public policies and actions related to climate change mitigation, among other issues.

Each state will be evaluated on an annual basis, based on five dimensions and 26 indicators to determine its evolution in terms of installed capacities that favor the industrial, financial and real estate sectors.



ABOUT THIS REPORT

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

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



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

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

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

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

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



Limited independent ASSURANCE REPORT



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

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

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

Scope

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

FINSA Responsibilities

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

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

Valora Consultores Responsibilities

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

Control and Independence

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

Procedures performed

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

The procedures we perform are described below:

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

Conclusion

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

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





Annex A.

Information contents

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

Performance indicators

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



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

GRI CONTENT INDEX

Statement using GRI standards

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

| GRI STANDARD | REFERENCE | PAGE/RESPONSE |
|--|--|--|
| | GRI 1 Fundamentals 2021 | |
| | GRI 2: General Contents 2021 | |
| 1. THE ORGANIZATION AND ITS REPORTING PRACTICES | | |
| | 2-1 Organization details. | 6 |
| | 2-2 Entities included in this sustainability report. | 6, 98 |
| | 2-3 Reporting period, frequency and contact information. | 118 |
| | 2-4 Information restatements. | During 2023 there were no information restatements |
| | 2-5 External verification. | Only the environmental section was verified by an independent third party. |
| 2. ACTIVITIES AND EMPLOYEES | | |
| | 2-7 Employees. | 59 |
| | 2-8 Workers who are not employees. | 59 |
| 4. STRATEGY, POLICIES AND PRACTICES | | |
| | 2-22 Sustainable development strategy statement. | 5, 15 |
| | 2-23 Policy commitments. | 15 |
| | 2-24 Incorporation of political commitments. | 107 |
| | 2-25 Processes to remedy negative impacts. | 109 |
| | 2-26 Mechanisms for seeking advice and planning. | 109 |
| | 2-28 Affiliation and association memberships. | 116 |

GRI

CONTENT INDEX

| GRI STANDARD | REFERENCE | PAGE/RESPONSE |
|--|---|---|
| 5. COMMITMENTS WITH STAKEHOLDERS | | |
| | 2-29 Approach to stakeholder engagement. | 22 |
| | 2-30 Collective bargaining agreements. | We do not have unionized workers, so we do not have collective bargaining agreements. |
| GRI 3: MATERIAL TOPICS 2021 | | |
| | 3-1 Process for determining material topics. | 21 |
| | 3-2 List of material topics. | 21 |
| | 3-3 Management of material topics. | 21 |
| MATERIAL TOPICS: VALUE CHAIN COMPLIANCE | | |
| GRI: Material Topics 2021 | GRI 3-3 Management of material topics. | 112 |
| | 2-6 Activities, Value Chain and other business relations. | 11, 112 |
| | 204-1 Proportion of local supplier expenditure. | 114 |
| GRI 2 GENERAL CONTENTS 2021 | | |
| MATERIAL TOPICS: CORPORATE GOVERNANCE | | |
| GRI: Material Topics 2021 | GRI3-3 Management of material topics. | 97 |
| | 2-9 Composition of the highest governance body and its committees. | 99 |
| | 2-10 Appointment and selection of the highest governance body. | 100 |
| | 2-11 Chair of the highest governance body. | 100 |
| | 2-12 Role of the highest governance body in monitoring impact management. | 100 |
| | 2-13 Delegation of impact management responsibility. | 102 |
| MATERIAL TOPICS: LEGAL COMPLIANCE | | |
| GRI: Material Topics 2021 | GRI 3-3 Management of material topics. | 107 |
| | 2-27 Compliance with laws and regulations. | 107 |

GRI

CONTENT INDEX

| GRI STANDARD | REFERENCE | PAGE/RESPONSE |
|---|---|---------------|
| MATERIAL TOPICS: ETHICS AND LEGALITY | | |
| GRI: Material Topics 2021 | GRI 3-3 Management of material topics. | 108 |
| GRI 205: Anti-corruption 2016 | 205-1 Operations assessed for corruption-related risks. | 108 |
| MATERIAL TOPICS: WATER | | |
| GRI: Material Topics 2021 | GRI 3-3 Management of material topics. | 42 |
| GRI 303: Water and Effluents 2018 | 303-3 Water extraction. | 43 |
| | 303-4 Water discharges. | 45 |
| | 303-5 Water use. | 46 |
| MATERIAL TOPICS: WASTE MANAGEMENT | | |
| GRI: Material Topics 2021 | GRI 3-3 Management of material topics. | 48 |
| GRI 306: Waste 2020 | 306-3 Waste generated. | 48 |
| MATERIAL TOPICS: CLIMATE CHANGE | | |
| GRI: Material Topics 2021 | GRI 3-3 Management of material topics. | 40 |
| GRI 305: Emissions 2016 | 305-1 Direct GHG emissions (Scope 1). | 40 |
| | 305-2 Indirect GHG emissions from energy generation (Scope 2). | 40 |
| | 305-3 Other indirect GHG emissions (Scope 3). | 40 |
| | 305-4 Intensity of GHG emissions. | 41 |
| MATERIAL TOPICS: RETENTION AND WELFARE | | |
| GRI: Material Topics 2021 | GRI 3-3 Management of material topics. | 61 |
| GRI 401: Employees 2016 | 401-1 Engagement of new employees and staff turnover. | 62 |
| | 401-2 Benefits for full-time employees that are not provided to part-time or temporary employees. | 63 |
| | 401-3 Parental leave. | 64 |
| MATERIAL TOPICS: COURSES AND TRAINING | | |
| GRI: Material Topics 2021 | GRI 3-3 Management of material topics. | 66 |

GRI

CONTENT INDEX

| GRI STANDARD | REFERENCE | PAGE/RESPONSE |
|--|--|---------------|
| GRI 404: Training and Education 2016 | 404-1 Average hours of training per year. | 68 |
| | 404-3 Percentage of employees receiving regular performance and career development assessments. | 70 |
| MATERIAL TOPICS: INCLUSION, EQUITY, DIVERSITY AND HUMAN RIGHTS | | |
| GRI: Material Topics 2021 | GRI 3-3 Management of material topics. | 71 |
| GRI 405: Diversity and Equal Opportunity 2016 | GRI 405-1 Diversity of governance bodies and employees. | 72 |
| GRI 407: Freedom of association and collective bargaining agreement 2016 | GRI 407-1 Operations and suppliers where the right to freedom of association and collective bargaining may be at risk. | 112 |
| GRI 408: Child Labor 2016 | GRI 408-1 Operations and suppliers with significant risk for incidents of child labor. | 112 |
| GRI 409: Forced or compulsory labor 2016 | GRI 409-1 Operations and suppliers with significant risk of cases of forced or compulsory labor. | 112 |
| MATERIAL TOPICS: COMMUNITY OUTREACH | | |
| GRI: Material Topics 2021 | GRI 3-3 Management of material topics. | 73 |
| GRI 203: Indirect economic impacts 2016 | 203-2 Significant indirect economic impacts. | 74 |
| | 203-1 Infrastructure investments and services supported. | 78 |
| GRI 413: Local Communities 2016 | 413-1 Operations with local community engagement programs, impact evaluations and development. | 87 |
| MATERIAL TOPICS: NATURAL ENVIRONMENTS AND BIODIVERSITY | | |
| GRI: Material Topics 2021 | GRI 3-3 Management of material topics. | 57 |
| MATERIAL TOPICS: INDUSTRIAL PARKS AND SUSTAINABLE BUILDINGS | | |
| GRI: Material Topics 2021 | GRI 3-3 Management of material topics. | 34 |
| MATERIAL TOPICS: GREEN ENERGY | | |
| GRI: Material Topics 2021 | GRI 3-3 Management of material topics. | 35 |
| MATERIAL TOPICS: ORGANIZATIONAL CULTURE | | |
| GRI: Material Topics 2021 | GRI 3-3 Management of material topics. | 95 |

GRI

CONTENT INDEX

| GRI STANDARD | REFERENCE | PAGE/RESPONSE |
|---|---|---|
| MATERIAL TOPICS: RISK MANAGEMENT | | |
| GRI: Material Topics 2021 | GRI3-3 Management of material topics. | 94 |
| GRI 300 ENVIRONMENTAL STANDARDS | | |
| GRI 302: ENERGY 2016 | | |
| | 302-1 Energy consumption within the organization. | 37 |
| | 302-2 Energy consumption outside the organization. | 38 |
| | 302-3 Energy intensity. | 39 |
| | 302-4 Reduction of energy consumption. | 39 |
| GRI 400 SOCIAL STANDARDS | | |
| | 402-1 Minimum notice periods for operational changes. | Notice periods for operational changes are determined based on operations and the type of impact they generate. |
| GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018 | | |
| | 403-6 Promoting Workers' health. | 64 |
| | 403-7 Prevention and mitigation of impacts on the health and safety of workers directly linked to commercial relations. | 65 |
| | 403-9 Work-related injuries. | 66 |

SASB CONTENT INDEX

| | SASB INDICATOR | TABLE OF CONTENTS | PAGE/RESPONSE |
|--------------------------------|----------------|--|----------------|
| ACTIVITY PARAMETERS | IF-RE-000.A | Number of properties, by real estate sub-sector. | Not applicable |
| | IF-RE-000.B | Leasable land area, by real estate sub-sector. | Not applicable |
| | IF-RE-000.C | Percentage of indirectly managed properties, by real estate sub-sector. | Not applicable |
| | IF-RE-000.D | Average occupancy rate, by real estate sub-sector. | Not applicable |
| ENERGY MANAGEMENT | IF-RE-130a.1 | Coverage of power consumption data as a percentage of total floor area, by real estate sub-sector. | Not applicable |
| | IF-RE-130a.2 | 1) Total energy consumed per portfolio area with data coverage, by real estate sub-sector. | 37 |
| | IF-RE-130a.2 | 2) Percentage of grid electricity, by real estate sub-sector. | 37 |
| | IF-RE-130a.2 | 3) Percentage of renewables, by real estate sub-sector. | 37 |
| | IF-RE-130a.3 | Percentage change under similar conditions in energy consumption of the area of the portfolio with data coverage, by real estate sub-sector. | 37 |
| | IF-RE-130a.4 | 1) Percentage of the rated portfolio with an energy rating. | Not applicable |
| | IF-RE-130a.4 | 2) Percentage of the rated portfolio with ENERGY STAR certification, by real estate sub-sector. | Not applicable |
| | IF-RE-130a.5 | Description of how building power management considerations are integrated into real estate investment analysis and operational strategy. | 39 |

SASB

CONTENT INDEX

| SASB INDICATOR | TABLE OF CONTENTS | PAGE/RESPONSE | |
|--|-------------------|--|----------------|
| WATER MANAGEMENT | IF-RE-140a.1 | 1) Data coverage of water extraction, expressed as a percentage of the total usable area. | 43 |
| | IF-RE-140a.1 | 2) Data coverage of water extraction, expressed as a percentage of usable area in regions with high or extremely high initial water stress, by real estate sub-sector. | 43 |
| | IF-RE-140a.2 | 1) Total water extracted by portfolio area with data coverage. | 43 |
| | IF-RE-140a.2 | 2) Percentage in regions with high or extremely high initial water stress, by real estate sub-sector. | 44 |
| | IF-RE-140a.3 | Similar percentage change in water extracted for the portfolio area with data coverage, by real estate sub-sector. | Not applicable |
| | IF-RE-140a.4 | Description of water management risks and analysis of mitigation strategies and practices. | 44 |
| 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. | Not applicable |
| | IF-RE-410a.1 | 2) Associated leased usable area, by real estate sub-sector. | Not applicable |
| | IF-RE-410a.2 | 1) Percentage of tenants that are individually measured or sub-measured in terms of grid electricity consumption. | Not applicable |
| | IF-RE-410a.2 | 2) Percentage of tenants that are individually measured or sub-measured for water extraction, by real estate sub-sector. | Not applicable |
| | IF-RE-410a.3 | Analysis of the method to measure, incentivize and improve the effects of tenants on sustainability. | Not applicable |
| CLIMATE CHANGE ADAPTATION | IF-RE-450a.1 | Area of properties located in 100-year flood zones, by real estate sub-sector. | Not applicable |
| | IF-RE-450a.2 | Description of the analysis of climate change risk exposure, degree of systematic exposure of the portfolio and risk-mitigation strategies. | Not applicable |

TCFD INDEX

| TCFD | RECOMMENDED CONTENT | PAGE/RESPONSE |
|--------------------------|---|---------------|
| GOVERNANCE | Disclose the organization's governance regarding climate-related risks and opportunities | |
| | (a) Management's role in assessing and managing climate-related risks and opportunities. | 49 |
| | b) Board control over climate-related risks and opportunities. | 49 |
| | c) Climate-related risks and opportunities identified in the short, medium and long term. | 49 |
| STRATEGY | Disclose actual and potential impacts of climate-related risks and opportunities on business, strategy and financial planning where such information is relevant. | |
| | a) Impact of climate-related risks and opportunities on the organization's business, strategy and financial planning. | 51 to 54 |
| | b) Resilience of the organization's strategy, taking into account different scenarios, including a 2°C or lower scenario. | 55 |
| | c) Organizational processes for identifying and assessing climate-related risks. | 56 |
| RISK MANAGEMENT | Disclose how the organization identifies, assesses and manages climate-related risks. | |
| | a) Organizational processes for managing climate-related risks. | 52 |
| | b) How processes for identifying, assessing and managing climate-related risks are integrated into management. | 52 |
| METRICS AND GOALS | Disclose metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material. | |
| | a) Metrics used by the organization to assess climate-related risks and opportunities per its risk management strategy and processes. | 52, 55 |
| | b) Scopes 1 and 2, and if necessary, Scope 3 of greenhouse gas (GHG) emissions, and their related risks. | 40 |
| | c) Goals used by the organization to manage risks and opportunities related to climate and performance compared to goals. | Not reported |



Contact
INFORMATION

Av. Ricardo Margáin 444
Torre Sur, Piso 12
Col. Valle del Campestre
San Pedro Garza García, N.L.
CP 66265
México

info@finsa.net
www.finsa.net

