



STRATEGIC DEVELOPMENT



2024

ANNUAL
SUSTAINABILITY
REPORT



STRATEGIC **DEVELOPMENT**

2024 was a year that reaffirmed our ability to turn challenges into opportunities, driving strategic development that has strengthened us and prepared us for a promising future. Thanks to the leadership, talent, and commitment of our people, we demonstrate that success at FINSA goes beyond results. It lies in our contributions to the development of Mexico, the preservation of the planet, and the well-being of our communities.

This year of development represented a strong start towards sustained growth, guided by vision, responsibility, and determination.

TABLE OF
contents

01 / ABOUT
FINSA

Letter from the President and Chief Executive Officer	5
Our main purpose	6
Our Corporate Culture	7
FINSA in numbers	8
Our path through time	9
2024 Highlights	11
Presence and markets served	12
Our approach to Sustainability	16
The Ten Principles of the UN Global Compact	20
Progress towards the 2030 Agenda (SDGs)	21
Materiality	23
Our Stakeholders	26
Certifications, Distinctions and Evaluations	27
EDGE	30
LEED	31
Industrial Development Index	33

02 / ENVIRONMENT

Energy management and GHG Emissions	37
Water management	48
Waste management	55
Climate Change	56

03 / TALENT,
CORPORATE
CULTURE AND
COMMUNITY

Our Talent	67
Employees	68
Benefits	72
Health, Safety and Well-being	74
Professional and employment development	76
Diversity and inclusion	81
Our Communities and Social Responsibility	84
Support for the Environment and Society	85
FINSA Foundation	108

04 / GOVERNANCE

Corporate Governance and Operational structure	120
Board of Directors	122
Management team	124
Conflict of interest	128
Legal Compliance	129
Ethics and Transparency	130
Anti-corruption	131
Hotline	132
Risks and Opportunities	134
Cybersecurity	135
Value Chain Management	137
Sourcing practices	138
Human rights	140
Membership in chambers and associations	141

APPENDICES

About this report	142
Limited independent assurance report	143
GRI Index	146
SDG Index	150
SASB Index	151

ABOUT FINSA

GRI 2, 3

01

DEVELOPMENTS THAT REAFFIRM OUR LEADERSHIP

We are continuously undergoing transformation to improve our processes and move toward the future, positioning ourselves as leaders in our industry by providing our customers with spaces that adapt to their needs.

22 INDUSTRIAL PARKS IN OPERATION IN MEXICO

WE WERE AWARDED THE BRONZE MEDAL BY ECOVADIS IN 2024

SDGs alignment

16



LETTER FROM THE PRESIDENT AND

CHIEF EXECUTIVE OFFICER

GRI 2-22

The current industrial real estate sector is characterized by constant development and dynamism, where market demands turn into valuable opportunities.

This has allowed us to define effective strategies that, in addition to driving our growth, are aligned with sustainability principles, ensuring responsible and long-term development.

We continue to strengthen our relationships with financial institutions, consolidating our position as a benchmark in industrial real estate development in Mexico. This recognition motivates us to continue innovating and transforming the sector's future. A clear example is our new generation of industrial parks, designed with a focus on operational efficiency, sustainability, and security. Our infrastructure facilitates our customers' operations and optimizes their productivity by providing spaces that promote growth and competitiveness.

We believe it is important to integrate ESG (Environmental, Social, and Governance) principles into all our operations. Therefore, we continue to strengthen the pillars of our corporate sustainability model: Talent and Corporate Culture, Environment, Ethics and Legality, and Community. Our vision centers on risk management, innovation, commitment to the value chain, responsibility and resilience, and a sustainable business purpose.

We also recognize that participating in global initiatives to reduce greenhouse gas emissions (GHG) is essential for mitigating climate change. This commitment establishes us as a strategic link in our supply chain by promoting the use of more efficient energy sources and by adopting sustainable practices.

Our human capital is the fundamental pillar of our company. Our commitment to excellence, service, and professional ethics enables us to build trust in a socially responsible environment prepared to face the sector's challenges. We have implemented several initiatives to strengthen well-being and have exceeded our talent retention expectations as a result.

In the field of Information Technology, we are making progress in implementing a state-of-the-art Enterprise Resource Planning (ERP) system, which is designed to optimize our daily operations, enhance our efficiency, and improve our competitiveness.

Without a doubt, 2024 allowed us to reaffirm our position as a leading industrial developer in Mexico. We have shown that our people, our strategic vision, and our operational excellence drive our success.



Thank you all for being part of FINSA's success story.

Sergio Argüelles González

President of the Board and Chief Executive Officer

ABOUT FINSA

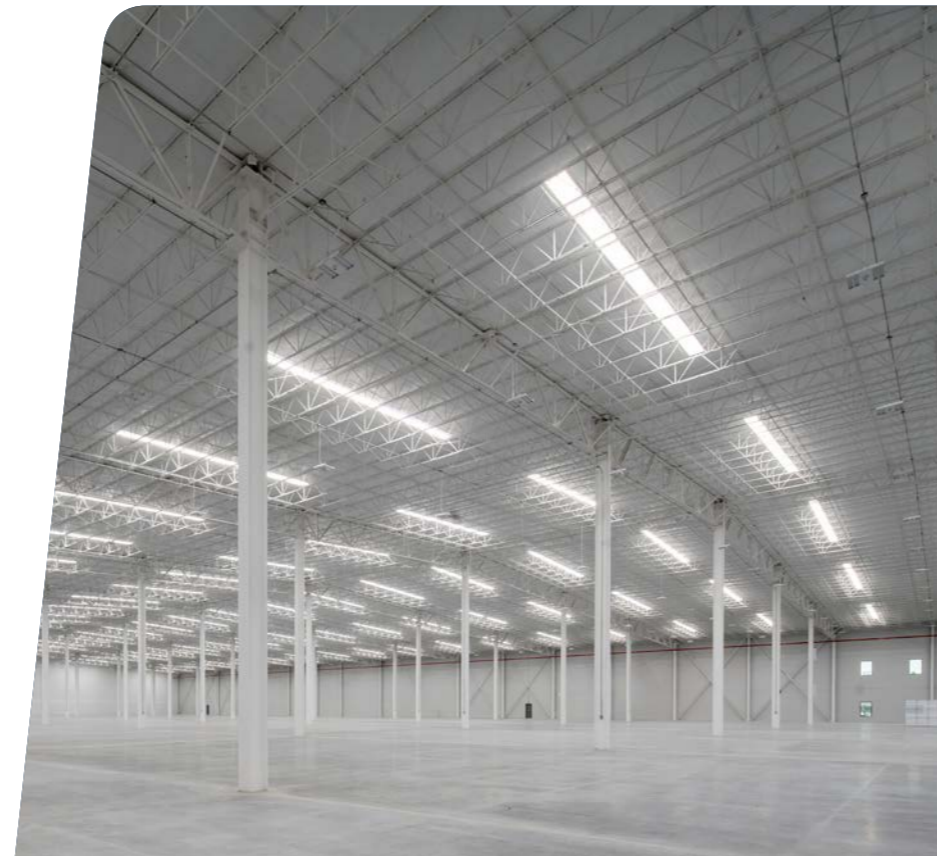
GRI 2-1, 2-2

OUR MAIN PURPOSE

Our strategic and customer-centric approach to designing, building, and managing industrial real estate developments has allowed us to consolidate our position as one of the most important companies in Mexico.

For 47 years, we have been working to provide our customers with solutions that best fit their business needs, integrating sustainability, mobility, quality, and efficiency criteria.

We meet the needs of national and international companies in 17 states through integrated solutions, including development, construction, administration, and maintenance.



INTEGRATED SOLUTIONS

- Development
- Industrial parks
- Multidivisional Buildings
- Customized buildings
- Sustainable development

ADMINISTRATION AND MAINTENANCE

- Leasing
- Property management
- Acquisitions and sale-lease-back operations
- Industrial park operations

CONSTRUCCIÓN

- Design and value engineering
- Strategic supplies
- Construction management

We have developed over 14 million square meters and currently manage 3.4 million square meters in over 70 locations strategically distributed throughout four regions of the Country: Northeast, Northwest, Bajío and West, and Central Mexico.

Our Industrial Parks have been designed to offer optimal access and mobility to support our tenants' operational, logistical, and manufacturing needs.

In our larger industrial parks, we have built daycare centers, restaurants, hotels, convenience stores, and recreational and sports areas, always striving for the well-being of our customers' personnel.

These actions have led us to offer excellent services, work with integrity, and maintain favorable growth over the years, based on innovation and living our mission and values.

OUR CORPORATE Culture

One of our strengths is living our corporate culture, always striving for excellence in all our activities, meeting our customers' needs and developing the best labor and environmental practices.

Our corporate culture is based on our mission, vision, and values, which are part of the philosophy that guides us in all our actions.



MISSION

We create long-term value for our customers and high profitability for our shareholders through successful operations through innovative, effective, and sustainable real estate solutions.

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



VISION

To be recognized as leaders in industrial real estate developments in Mexico.

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



VALUES

We embrace our values and our actions reflect them.

We recognize that our values contribute to customer success and are a fundamental part of the company's sustainable development strategy.

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

FINSA IN
numbers

+70 | **LOCATIONS
IN MEXICO**

22 | **INDUSTRIAL
PARKS IN
OPERATION**

+3000 | **THOUSAND
JOBS CREATED**

3.4 | **M²
MANAGED
AND LEASED**
MILLION

14 | **M²
DEVELOPED**
MILLION





OUR PATH
through time

FINSA was founded in 1977 in the city of Matamoros, Tamaulipas. Its purpose was to meet the growing demand for industrial infrastructure from foreign investors seeking to establish in-bond manufacturing operations in Mexico.

In 1979 we developed our first industrial park: FINSA Matamoros del Norte, located on a 100 hectare site. Componentes Mecánicos de Matamoros set up operations there, becoming the country's first in-bond manufacturing plant associated with General Motors, pioneering a history of leadership and long-term industrial development in Mexico.

1977

We started operations in Matamoros, Tamaulipas.

1992

We built the first industrial park in Mexico City, FINSA Iztapalapa, which was "Green Flags" certified.

We developed the industrial park for VW Puebla, the first industrial park for the automotive industry in Latin America.

1994

FINSA Iztapalapa industrial park's first daycare center opens.

We received the first loan from GECC in the industrial real estate sector in Mexico.

1998

We developed FINSA Coahuila for automotive industry suppliers.

2000

We signed a joint Venture with an international fund to double the industrial building portfolio.

2005

We placed a 1-million-square-meter portfolio with an international fund.

2006

We launched the FINSA II project in partnership with an international fund to develop 929,000 m².

2007

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

2008

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

2009

We consolidated the FINSA Foundation.

2010

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

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

2012

We raised 2.75 billion pesos in capital through Development Capital Certificates (CKD FINSACK 12).

2014

We were awarded the Socially Responsible Company Distinction, issued by CEMEFI.

2015

We raised 5 billion pesos in capital through Development Capital Certificates (CKD FINWSCK 15) to develop 1,802,319 m².

2017

We opened the FINSA Guadalupe industrial park daycare center.

2018

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

2019

We closed the largest real estate transaction in Latin America with a placement of 1.2 million m² with a Real Estate Investment Trust (REIT, FIBRA in Spanish).

2021

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

2022

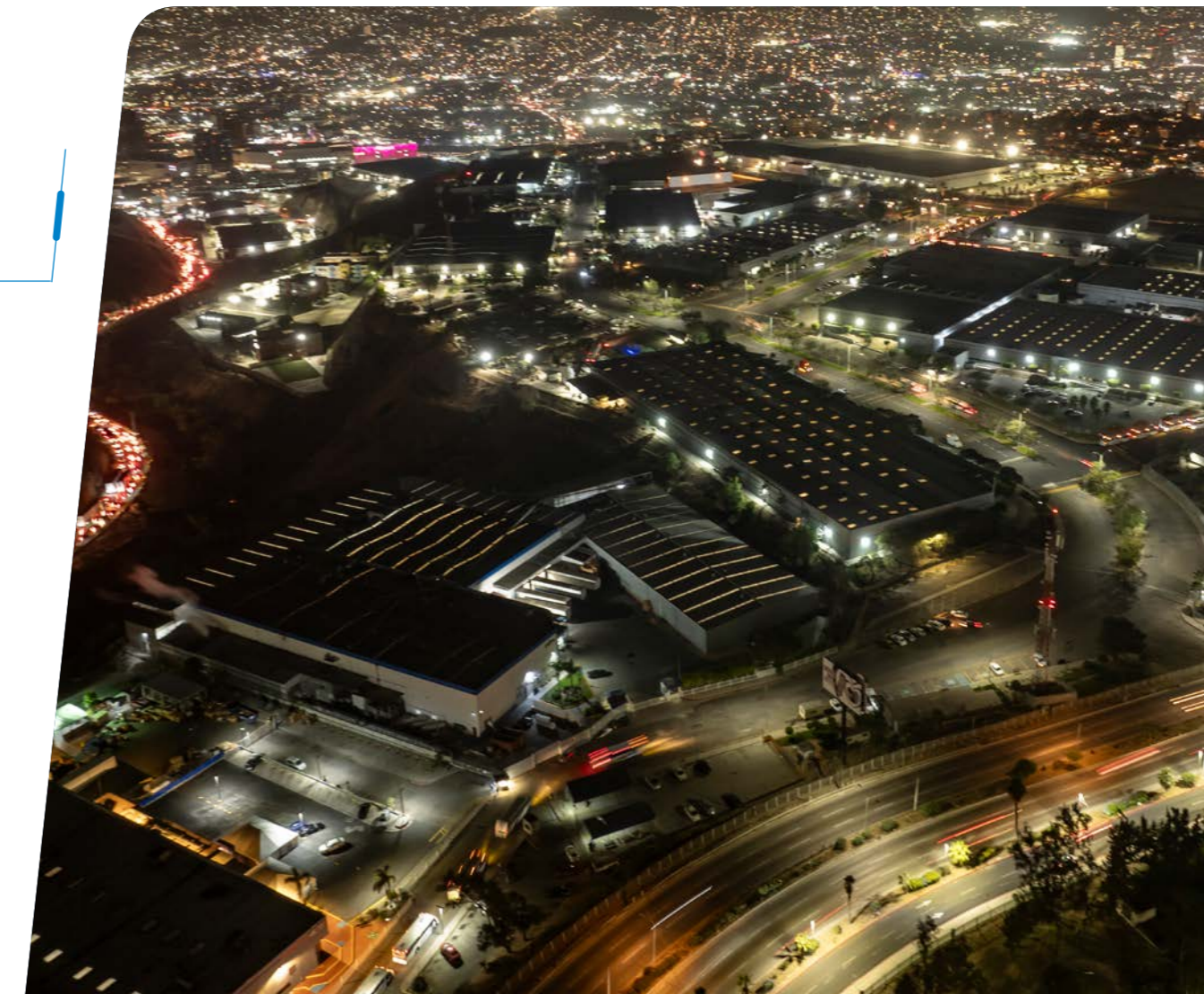
We adhere to the United Nations Global Compact.

2023

- We closed the second largest transaction in the industrial real estate sector in Mexico, with a placement of 822,000 m² (GLA) with a REIT.
- We are recognized by Expansión magazine as one of the 500 most important companies in Mexico.
- We closed the first stage of the FINSA V Investment Fund.
- We strengthened our sustainability strategy and ESG goals.
- We created the first Industrial Development Index.

2024

- The second stage of the FINSA V Investment Fund closed.
- We started the digital transformation project Sustainable Strategic Innovation (SSI).
- We have been included for the second consecutive year in the Ranking of the 500 Most Important Companies in Mexico, published by Expansión Magazine.





2024 Highlights

22

INDUSTRIAL PARKS IN OPERATION

4

AUTOMOTIVE INDUSTRY SUPPLIER PARKS

10

STATES IN MEXICO

THE SECOND STAGE OF THE FINSA V INVESTMENT FUND CLOSED

WE HAVE BEEN INCLUDED FOR THE SECOND YEAR IN EXPANSIÓN MAGAZINE'S 500 MOST IMPORTANT COMPANIES IN MEXICO

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

PRESENCE AND markets served

GRI 2-6, 3-3

We have a world-class service infrastructure, with competitive costs, allowing us to offer our customers the best operating choices.

Our portfolio includes national and international customers in the automotive, electronics, logistics, aerospace, medical, Metal-mechanic, manufacturing and packaging industries, among many others.

We identify specific customer needs and offer solutions by providing industrial space rental and sales services, integrated park maintenance, as well as customized design and construction, aligned with their operational and strategic requirements.

OUR PROPERTIES

NORTHWEST

3
INDUSTRIAL PARKS
899,094.08 m²
GROSS LEASABLE AREA (GLA SQ. m²)
860,750.96 m²
OCCUPIED AREA (SQ. m²)
95.74%
PERCENTAGE OF OCCUPANCY

NORTHEAST

10
INDUSTRIAL PARKS
1,588,431.66 m²
GROSS LEASABLE AREA (GLA SQ. m²)
1,527,762.73 m²
OCCUPIED AREA (SQ. m²)
96.18%
PERCENTAGE OF OCCUPANCY

BAJIO AND WEST

6
INDUSTRIAL PARKS
732,421.95 m²
GROSS LEASABLE AREA (GLA SQ. m²)
721,164.89 m²
OCCUPIED AREA (SQ. m²)
98.46%
PERCENTAGE OF OCCUPANCY

CENTRAL MEXICO

3
INDUSTRIAL PARKS
197,699.85 m²
GROSS LEASABLE AREA (GLA SQ. m²)
183,384.15 m²
OCCUPIED AREA (SQ. m²)
92.76%
PERCENTAGE OF OCCUPANCY



TOTAL

22
INDUSTRIAL PARKS
3,417,647.53 m²
GROSS LEASABLE AREA (GLA SQ. m²)
3,293,062.73 m²
OCCUPIED AREA (SQ. m²)
96.35%
PERCENTAGE OF OCCUPANCY

THESE ARE OUR INDUSTRIAL PARKS AND

the industrial business in which they operate

LOCATION	PARK	INDUSTRY
NORTHWEST REGION		
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-mechanic, Packaging, Electric
NORTHEAST REGION		
Coahuila	FINSA Coahuila	Automotive, Electronics, Logistics, Manufacturing
Nuevo León	FINSA Guadalupe	Automotive, Electronics, Logistics, Manufacturing, Metal-mechanic, Paper and cardboard
	FINSA Santa Catarina I	Automotive, Electronics, Logistics, Manufacturing, Metal-mechanic
	FINSA Santa Catarina II	Automotive, Electronics, Logistics, Manufacturing, Metal-mechanic
	FINSA Monterrey	Automotive, Electronics, Logistics, Manufacturing, Metal-mechanic
Tamaulipas	FINSA Matamoros del Norte	Automotive, Electronics, Logistics, Manufacturing, Metal-mechanic
	FINSA Matamoros Oriente	Automotive, Electronics, Logistics, Manufacturing, Metal-mechanic
	FINSA Reynosa Maquilpark	Automotive, Electronics, Packaging, Logistics, Manufacturing
	FINSA Nuevo Laredo	Automotive, Electronics, Logistics, Manufacturing, Medical
	FINSA Nuevo Laredo Poniente	Automotive, Logistics, Manufacturing, Medical
BAJIO AND WEST REGION		
Jalisco	FINSA El Salto	Logistics, Automotive, Electronics
	FINSA Tlaquepaque	Logistics, Electronics, Manufacturing, Automotive, Pharmaceutical
Aguascalientes	FINSA Aguascalientes	Automotive, Electronics, Logistics, Manufacturing, Metal-mechanic
Querétaro	FINSA Querétaro	Aerospace, Automotive, Logistics, Manufacturing
	FINSA Querétaro II	Automotive, Manufacturing, Metal-mechanic, Paper and cardboard
	FINSA Querétaro III	Automotive, Logistics, Manufacturing, Packaging, Pharmaceutical
CENTRO DE MÉXICO REGION		
Mexico City (CDMX)	FINSA Iztapalapa	Commercial, Logistics, Services
Puebla	FINSA Puebla	Automotive, Commercial, Logistics, Offices, Services
	FINSA Puebla II	Automotive, Logistics

Industrial businesses served by line of business and region (m² of industrial buildings leased in joint ownership and under management)

INDUSTRIAL BUSINESS	NORTHWEST		NORTHEAST		BAJIO AND WEST		CENTRAL MEXICO	
	M ²	%	M ²	%	M ²	%	M ²	%
AEROSPACE	13,541	1.57%	0	0%	6,966	0.97%	0	0%
FOOD AND BEVERAGES	2,806	0.33%	115,781	7.58%	80,286	11.13%	0	0%
WAREHOUSING AND LOGISTICS	34,832	4.05%	232,289	15.20%	35,374	4.91%	18,291	9.97%
AUTOMOTIVE	315,273	36.63%	570,027	37.31%	442,635	61.38%	135,517	73.90%
HEALTH AND BEAUTY	9,946	1.16%	113,495	7.43%	60,129	8.34%	0	0%
CONSTRUCTION	0	0%	88,480	5.79%	0	0%	0	0%
APPLIANCES	0	0%	13,073	0.86%	0	0%	0	0%
ELECTRONICS	43,602	5.07%	44,012	2.88%	37,869	5.25%	0	0%
PACKAGING	40,251	4.68%	0	0%	3,019	0.42%	0	0%
POWER/FUEL	0	0%	0	0%	9,856	1.37%	0	0%
PHARMACEUTICAL	0	0%	0	0%	0	0%	3,368	1.84%
MEDICAL	101,308	11.77%	10,825	0.71%	0	0%	0	0%
METAL-MECHANIC	78,926	9.17%	104,636	6.85%	5,224	0.72%	0	0%
FURNITURE	5,006	0.58	0	0%	0	0%	0	0%
PAPER AND STATIONERY	64,667	7.51%	32,755	2.14%	15,097	2.09%	0	0%
PLASTICS	45,527	5.29%	0	0%	0	0%	6,034	3.29%
COOLING	0	0%	75,823	4.96%	0	0%	0	0%
RETAIL	7,584	0.88%	37,185	2.43%	860	0.12%	12,483	6.81%
SERVICES	56,687	6.59%	0	0%	372	0.05%	7,691	4.19%
INFORMATION TECHNOLOGY	0	0%	89,382	5.85%	0	0%	0	0%
TEXTILE	40,795	4.74%	0	0%	8,914	1.24%	0	0%
VARIOUS SECTORS	0	0%	0	0%	14,565	2.02%	0	0%
Total	860,751	100%	1,527,763	100%	721,165	100%	183,384	100%

At FINSA, we were pioneers in developing the Automotive Clusters in Mexico, where finished product manufacturing suppliers (original equipment manufacturers - OEMs) and car assemblers are integrated to facilitate logistics, optimize inventories and “Just in Time” and “Just in Sequence” delivery.

Two of our industrial parks, FINSA Monterrey and FINSA Guadalupe, are certified as Authorized Economic Operators (AEO) in terms of asset security, as they are equipped with the appropriate infrastructure to meet the requirements as part of a safe supply chain to ensure customer satisfaction.



AUTOMOTIVE INDUSTRY PARKS

AUTOMOTIVE INDUSTRY
FINSA Aguascalientes

Nissan, Daimler, Infiniti



AUTOMOTIVE INDUSTRY
FINSA Coahuila

General Motors



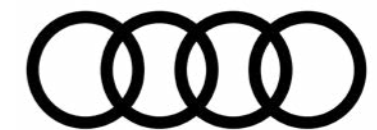
AUTOMOTIVE INDUSTRY
FINSA Puebla I

Volkswagen



AUTOMOTIVE INDUSTRY
FINSA Puebla II

Audi



OUR APPROACH TO Sustainability

GRI 2-22, 2-23

Our commitment to operating sustainably is reinforced each year by our actions in the environmental, social and corporate governance areas.

These actions are aligned with our Sustainability Model and Strategy, providing us with guidelines for working within the context of our industry, global risks, and the needs and expectations of our stakeholders.

Our Sustainability Model has four strategic pillars:



TALENT AND CORPORATE CULTURE



COMMUNITY



ENVIRONMENT

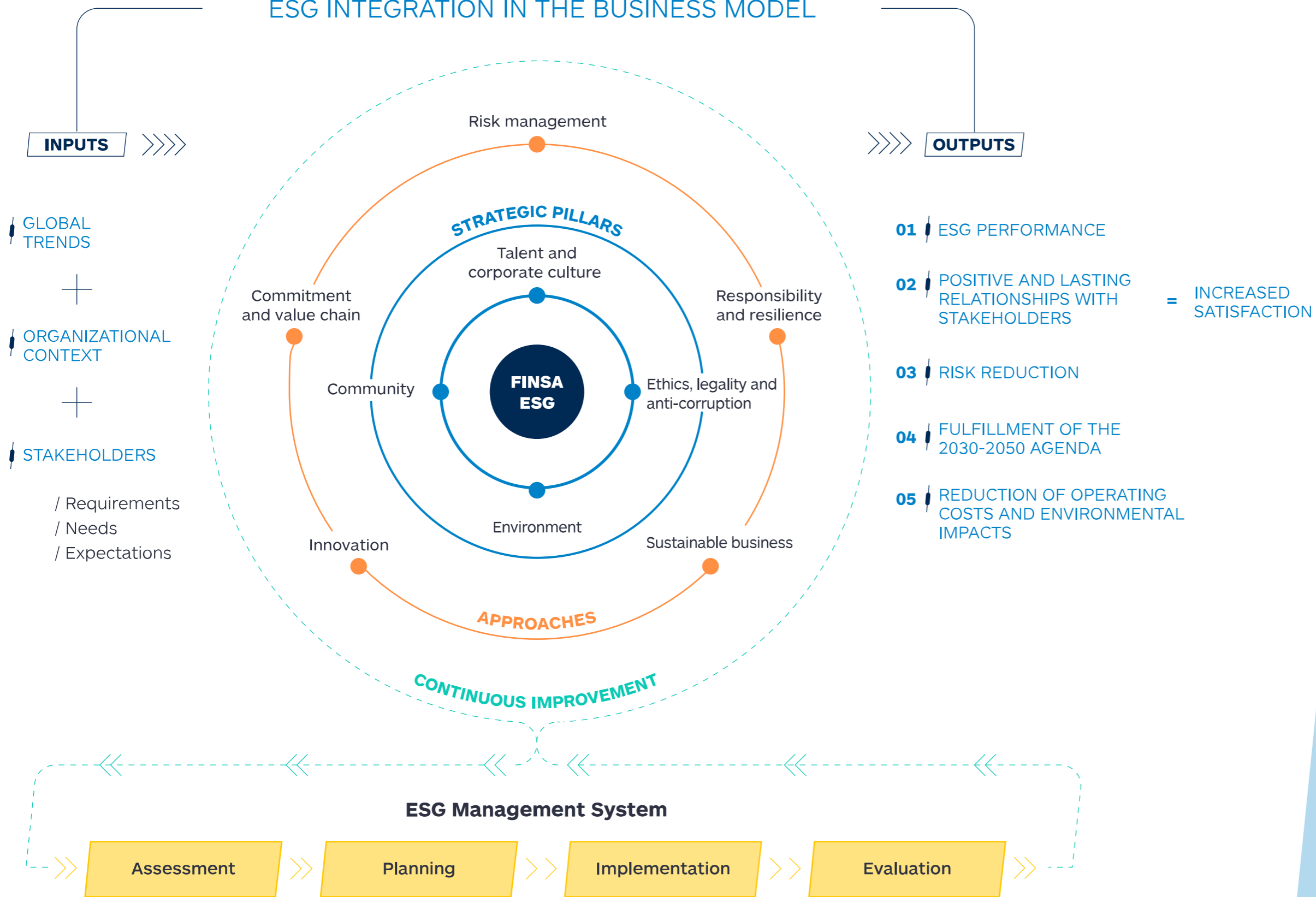


ETHICS, LEGALITY AND ANTI-CORRUPTION



This framework includes our daily operations focused on offering the best working, health and hygiene conditions for our employees, mitigating our environmental impacts, supporting the development of our communities, complying with legislation and promoting an ethical culture.

ESG INTEGRATION IN THE BUSINESS MODEL





APPROACHES TO THE STRATEGIC PILLARS OF THE **Management Model**

RISK MANAGEMENT

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

INNOVATION

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

RESPONSIBILITY AND RESILIENCE

- Be socially and environmentally responsible.
- Develop resilient and sustainable operations.
- Implement ESG practices aimed at improving leadership and building a more resilient organization.
- Consider climate scenarios to understand exposure to potential risks and improve mitigation efforts.
- Identify GHG emissions (scopes 1, 2 and 3), to follow the path to decarbonization.

COMMITMENT AND VALUE CHAIN

- Improve stakeholder satisfaction.
- Identify relevant trends and issues, as well as risks and opportunities.
- Improve and innovate processes and services within the value chain.
- Build trust and credibility among stakeholders.

SUSTAINABLE BUSINESS

- Optimize processes and reduce operating costs.
- Increase 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.
- Implement ESG practices as a competitive advantage.

*ESG: Environmental, Social and Governance

SUSTAINABILITY Strategy

Our strategy is based on the four strategic pillars of the Sustainability Model and ESG criteria (environmental, social and governance).

We have promoted several actions throughout 2024 aimed at strengthening our performance and creating shared value for our employees, our community and our stakeholders.

We have an Environmental, Social and Governance (ESG) Policy, updated in 2023 that establishes FINSA's commitments to minimize the negative impacts of our operations and move towards a more responsible and sustainable business model. This policy is available to all our employees through the FINSA Policy Center and can be shared with other key audiences.

In addition, we have been part of the United Nations Global Compact, the world's largest corporate sustainability initiative, since 2022, reaffirming our commitment to the Ten Universal Principles and the 2030 Agenda.



THE TEN PRINCIPLES

of the UN Global Compact

WE SUPPORT



HUMAN RIGHTS

PRINCIPLE 1

Businesses should support and respect the protection of internationally proclaimed human rights.

PRINCIPLE 2

Make sure that they are not complicit in human rights abuses.



LABOUR

PRINCIPLE 3

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

PRINCIPLE 4

The elimination of all forms of forced and compulsory labour.

PRINCIPLE 5

The effective abolition of child labour.

PRINCIPLE 6

The elimination of discrimination in respect of employment and occupation.



MEDIO AMBIENTE

PRINCIPLE 7

Businesses should support a precautionary approach to environmental challenges.

PRINCIPLE 8

Undertake initiatives to promote greater environmental responsibility.

PRINCIPLE 9

Encourage the development and diffusion of environmentally friendly technologies.



ANTICORRUPCIÓN

PRINCIPLE 10

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



PROGRESS TOWARDS THE 2030 Agenda (SDGs)

The 2030 Agenda establishes 17 Sustainable Development Goals (SDGs) with targets to be met over the next six years. At FINSA, we have incorporated some of them into our daily operations to help us fulfill them.

We have also aligned ourselves with the Global Compact by adhering to its Ten Principles, so all our decisions and activities on ESG issues are focused on contributing to the 2030 Agenda.

OUR CONTRIBUTION TO THE SUSTAINABLE DEVELOPMENT GOALS (SDGS)

In order to establish goals aligned with our sustainability strategy, we strengthened our ESG goals in 2023 and reviewed them in 2024 as a result of our Materiality update and, as a result, we will formally establish our baseline over the next few years.

FINSA ESG GOALS							
GOAL	GLOBAL COMPACT PRINCIPLE	RELEVANT SDG	2024 MATERIAL TOPICS	APPROACH (FINSA)	STRATEGIC AXIS (FINSA)	TARGET YEAR AND/OR FREQUENCY	PROGRESS FOR 2024
Reduce energy and Scope 1 GHG consumption by 20%	Environment	 	Energy Management GHG Emissions	Sustainable Business	Environment	2029	In 2024, Industrial Park operation fuel consumption in common areas decreased 11%, per m ² of occupied area.
Renewable energy for all Industrial Park common areas	Environment	 	Energy Management	Sustainable Business	Environment	2032	No significant progress.
Net Zero Carbon , aligned to SBTi	Environment	 	Climate Change GHG emissions Sustainable Buildings and Life Cycle Management	Sustainable Business	Environment	2050	We started the evaluation for alignment with the Science Based Targets initiative (SBTi) at the end of 2024.
Reduce water consumption in our operations by 20%	Environment		Water Management	Sustainable Business	Environment	2030	The Treated Water Reclamation Plant project was started at FINSA Santa Catarina I Industrial Park to obtain drinking-quality water under Mexican Standard NOM-127-SSA1-2021.
Prevent 50% of waste generated in our operations from ending up in landfills (instead: recycle or reuse)	Environment		Waste management	Sustainable Business	Environment	2030	No significant progress has been made.

FINSA ESG GOALS

GOAL	GLOBAL COMPACT PRINCIPLE	RELEVANT SDG	2024 MATERIAL TOPICS	APPROACH (FINSA)	STRATEGIC AXIS (FINSA)	TARGET YEAR AND/OR FREQUENCY	PROGRESS FOR 2024
<ul style="list-style-type: none"> Measure community outreach programs and if possible increase volunteer hours or support. Ensure continuity and, if possible, increase the number of scholarships granted by the FINSA Foundation. 	Human Rights, Labour, Environment		Community Relations	Responsibility and resilience	Community	Annually	<p>Some employees included social responsibility as a goal in their 2024 Performance Evaluation.</p> <p>The number of students receiving scholarships increased by 27%.</p>
<ul style="list-style-type: none"> 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. 	Environment, Human Rights, Labour, Anti-corruption		Employee Relations Ethics and transparency	Commitment and value chain	Ethics, legality and anti-corruption	Annually	Conferences on ethics and ESG issues were held in 2024.
<ul style="list-style-type: none"> Train and raise awareness of ESG issues among our tenants. 	Environment, Human Rights, Labour, Anti-corruption		Commitments with stakeholders Supply chain management	Commitment and value chain	Talent and Corporate Culture	Annually	All customers and suppliers were invited to the "Risks and opportunities of climate change for business" webinar in 2024.
<ul style="list-style-type: none"> Obtain green certifications in new own constructions as of 2024. 	Environment		Sustainable buildings and life cycle management	Innovation	Environment	Starting on 2024	In 2024, we obtained LEED certification for 5 industrial buildings, totaling 131,547.72 m ² .
<ul style="list-style-type: none"> Increase green operation certifications in our GRA. 	Environment		Sustainable buildings and life cycle management	Innovation	Environment	Starting on 2024	Currently, 17.57% of own GRA is LEED certified.
<ul style="list-style-type: none"> Identify and address climate-related risks and financial implications. 	Environment		Climate Change	Responsibility and resilience	Environment	Annually	Update climate change matrices on physical and transition risks.
<ul style="list-style-type: none"> Increase the percentage of women in executive positions (35%). 	Human rights		Employee Relations Commitments with stakeholders	Commitment and value chain	Talent and Corporate Culture	2024	The percentage of women in executive positions in 2024 was 32.5 % (including Vice Presidents, Directors and Managers), an increase of 4.4 % more than in 2023.

Materiality

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

As a way to meet stakeholder expectations and focus on defining actions on relevant and strategic issues for our company’s operations, this year we conducted a double materiality analysis: financial and impact.

The analysis was based on the Global Reporting Initiative (GRI) and Sustainability Accounting Standards Board (SASB) standards, as well as the International Sustainability Standards (IFRS S1) and the OECD Guidelines for Responsible Business Conduct.

In addition, we conducted a study of the sector, the business profile and the sustainability context to identify the actual and potential impacts of our activities. With this information, we consulted our stakeholders through materiality surveys to identify our areas of opportunity in sustainability issues.

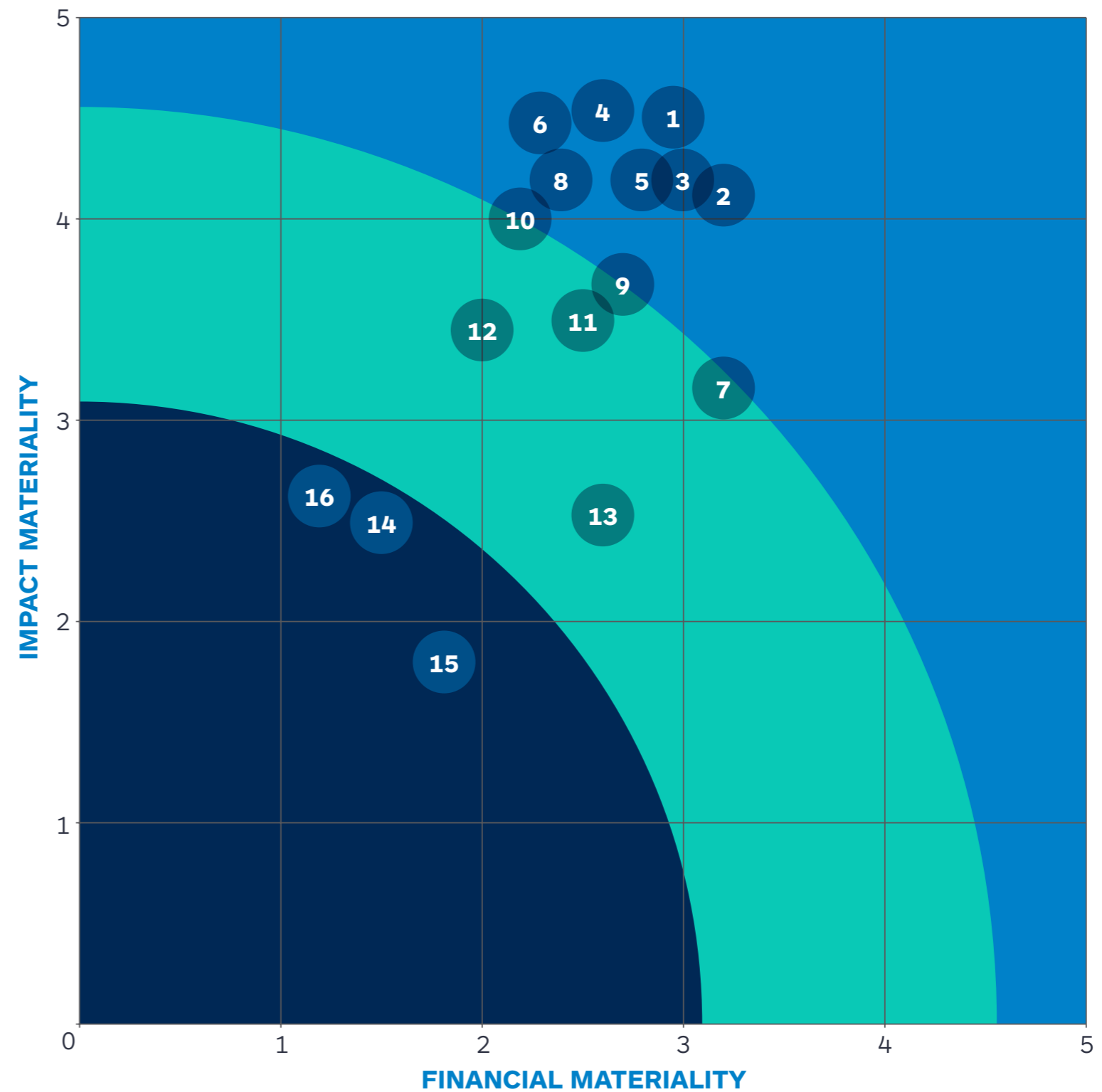
The results obtained resulted in 16 material topics, taking into consideration their financial impacts on sustainability, i.e., a double materiality.

FINSA DOUBLE MATERIALITY TOPICS



MATERIALITY

updated 2024





CHANGES IN **material topics**

The approach of our stakeholders showed a variation regarding the results obtained in the updated materiality study in 2024.

Legal compliance, risk management, corporate governance, financial performance and organizational culture ceased to be material in 2024, while stakeholder health, safety and well-being, materials, efficiency and maintenance, greenhouse gas emissions, commitments with stakeholders, cybersecurity and information privacy are included as important topics in this year's list.

Water management, employee relations, sustainable buildings, supply chain management, climate change, biodiversity, ethics, waste management and community relations continue to be material topics for our operations.

MATERIAL TOPICS 2023

- 1 Legal Compliance
- 2 Risk management
- 3 Corporate governance
- 4 Water
- 5 Waste management
- 6 Industrial parks and sustainable buildings
- 7 Organizational Culture
- 8 Community outreach
- 9 Ethics and legality
- 10 Climate change
- 11 Natural Environments and Biodiversity
- 12 Staff retention and well-being
- 13 Green Energy
- 14 Value Chain Compliance
- 15 Inclusion, equity, diversity and human rights
- 16 Courses and training
- 17 Financial performance

TEMAS MATERIALES 2024

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

OUR Stakeholders

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

Part of our commitment as a sustainable company is to consult with our stakeholders to learn about their needs and expectations regarding our performance.

Communication strategies were defined through an analysis of the influence and dependence of our stakeholders to inform them about our performance, listen to them and seek solutions to their needs.

Below are nine of our stakeholders, including our employees and our customers, whom we keep informed through various internal and external communication channels.

STAKEHOLDER	INFORMATION TO SHARE	FREQUENCY OF COMMUNICATION	COMMUNICATION CHANNELS
EMPLOYEES	Organizational changes New business Significant achievements ESG Topics Press releases Calls for events and competitions	Weekly Monthly Annual Occasional	Intranet / E-mail address / Social networks / Internal newsletter / Company website / In-person or virtual meetings / Multimedia
CUSTOMERS	Presentation of available spaces Project progress reports Relevant events Commercial information Technical information Conference invitations	Weekly Half-monthly Monthly Annual Occasional	Social networks / E-mail address / Phone / Whatsapp / Company website / In-person or virtual meetings
SUPPLIERS	New processes Tenders Technical information Commercial information Payment procedures Conference invitations	Occasional	Social networks / E-mail address / Company website / Phone / Supplier Platform
INVESTORS	Relevant events Press releases Financial reporting ESG Questionnaires	Annual Occasional	E-mail address / Phone / Company website / In-person or virtual meetings
COMMUNITIES	Relevant information Invitations to events	Occasional	E-mail address / Social networks / Company website / In-person meetings / Phone / WhatsApp
GOVERNMENT	Regulatory compliance reports Press releases Documents for issuing permits	Occasional	In-person meetings / Phone / E-mail address / Electronic platforms of government agencies / Official notices
COMPETITORS	Industry highlights Press releases	Annual Occasional	E-mail address / In-person or virtual meetings / Company website / Social networks
CHAMBERS AND ASSOCIATIONS	Corporate Presentation Commercial information Relevant events ESG Performance	Monthly Occasional	E-mail address / In-person or virtual meetings / Phone / Social networks
MEDIA AND COMMUNICATION	Relevant events Press releases Commercial information Statistical data Interviews	Annual Occasional	E-mail address / Phone / Videocall / Social networks / Company website

CERTIFICATIONS, DISTINCTIONS and Evaluations

Our commitment to improve our sustainable performance is reflected in implementing measures and actions resulting in FINSA's recognition for its good environmental and social practices.

We have renewed the Environmental Quality certificates at four industrial parks, while at 11 other locations, this distinction remains in force.

In addition, the Mexican Association of Private Industrial Parks (AMPIP) awarded us three recognitions endorsing our activities for the environment, the community and our employees.



ENVIRONMENTAL QUALITY

In 2024 we received Environmental Quality renewal certificates for the following industrial parks:

FINSA MATAMOROS DEL NORTE



FINSA MATAMOROS ORIENTE



FINSA REYNOSA MAQUILPARK



FINSA SANTA CATARINA II



FINSA Industrial Parks with current Environmental Quality certification:

REGION	CURRENT CERTIFICATES
NORTHWEST	FINSA Tijuana Industrial Park
	FINSA Tijuana Alamar Industrial Park
NORTHEAST	FINSA Monterrey Industrial Park
	FINSA Guadalupe Industrial Park
	FINSA Santa Catarina II Industrial Park
	FINSA Matamoros Norte Industrial Park
	FINSA Matamoros del Oriente Industrial Park
	FINSA Reynosa Maquilpark Industrial Park
	FINSA Nuevo Laredo Industrial Park
BAJIO AND WEST	FINSA Querétaro I Industrial Park
	FINSA Querétaro II Industrial Park
	FINSA Aguascalientes Industrial Park
CENTRAL MEXICO	FINSA Iztapalapa Industrial Park
	FINSA Puebla I Industrial Park
	FINSA Puebla II Industrial Park

In addition, we took the necessary steps in 2024 to certify the new FINSA Querétaro III Industrial Park.

SRC DISTINCTION



This year, the Mexican Center for Philanthropy (Cemefi) ratified our distinction as a Socially Responsible Company for the eleventh consecutive year.

AMPIP DISTINCTIONS



In 2024 we received three distinctions from the Mexican Association of Private Industrial Parks (AMPIP):



Safe Industrial Park Distinction for six of our parks:

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



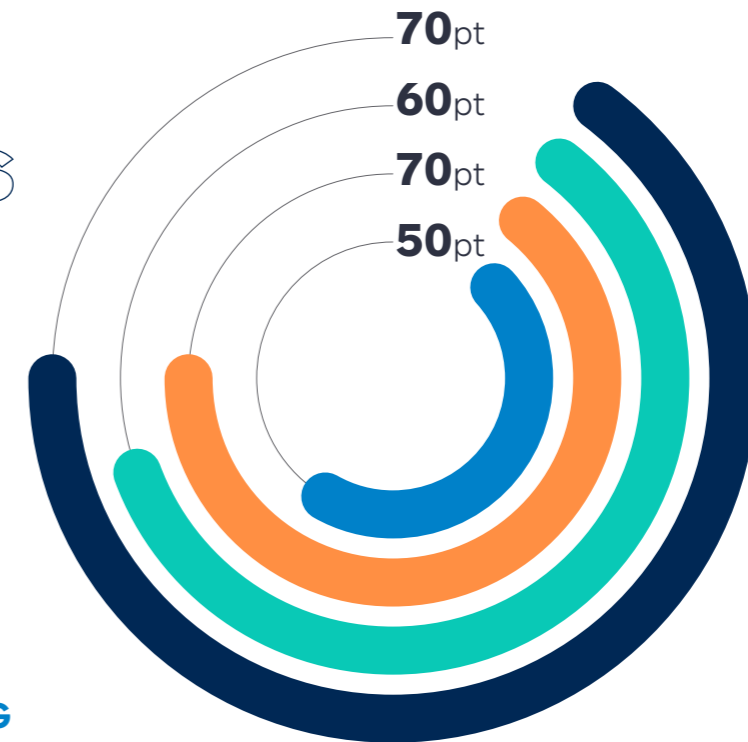
Ecovadis

RECOGNITION OF SUSTAINABLE PRACTICES

In 2024, we received the Bronze medal, awarded by Ecovadis, after evaluating our environmental, social and governance practices.

WE OBTAINED AN OVERALL RATING OF

64 points
OUT OF 100



- ENVIRONMENT
- LABOR PRACTICES AND HUMAN RIGHTS
- ETHICS
- SUSTAINABLE PURCHASING

This recognition of our ESG performance demonstrates our commitment to sustainability and compliance with national and international requirements to continue improving our activities for the benefit of society and the environment.

AEO

The international Authorized Economic Operator (AEO) framework, which is administered in Mexico by the Tax Administration Service (SAT), strengthens security in the foreign trade logistics chain.

In 2018, we were the first company in the world to receive the AEO certificate for our industrial parks:

- FINSA Monterrey.
- FINSA Guadalupe.

We continue to be the only Industrial Park developer with this certification.

EDGE

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



OFICINAS FINSA AGUASCALIENTES

45%
ENERGY SAVINGS

35%
WATER SAVINGS

12.30 tCO₂/year
OPERATIONAL CO₂ EMISSIONS

10.13 tCO₂/year
OPERATIONAL CO₂ SAVINGS



LEED

At FINSA, we also offer our customers 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 customer’s needs. It focuses on a building’s main structure and basic infrastructure, as well as on finishes and products that will be used for the operation, such as sanitary furniture, light 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 & Shell* only focuses on the main structure, such as walls, structure, foundation, door and window frames, plumbing and electrical preparation and the building’s basic infrastructure.

Conversely, as of May 2024, the office tower where FINSA’s corporate offices are located in San Pedro Garza García, N.L., will be LEED Gold certified for Operation and Maintenance.



PROJECT 1: QUERÉTARO

- Tons of CO₂ equivalent reduced each year: **487.1**
- Tons of waste kept out of landfills (during construction): **77.28**
- Liters of water conserved annually (internal use): **3,042,891.03**
- Square meters: **26,560.98**



PROJECT 2: QUERÉTARO

- Tons of CO₂ equivalent reduced each year: **369**
- Tons of waste kept out of landfills (during construction): **3,339**
- Liters of water conserved annually (internal use): **5,464,500.03**
- Square Meters: **21,540**



PROJECT: MULTI VI TIJUANA

- Tons of CO₂ equivalent reduced each year: **218.14**
- Tons of trash kept out of landfills (during construction): **839.5**
- Liters of water conserved annually (internal use): **2,682,139.17**
- Square meters: **26,059**



TOTALS:

TONS OF CO₂ EQUIVALENT REDUCED EACH YEAR:

1,366.18

TONS OF WASTE KEPT OUT OF LANDFILLS (DURING CONSTRUCTION):

4,587.32

LITERS OF WATER CONSERVED ANNUALLY (INTERNAL USE):

16,718,307.20

SQUARE METERS:

131,547.70

PROJECT: MULTI ROSARITO

- Tons of CO₂ equivalent reduced each year: **172.2**
- Tons of waste kept out of landfills (during construction): **323.82**
- Liters of water conserved annually (internal use): **2,920,001.39**
- Square Meters: **34,023.5**

PROJECT: MULTI EL SALTO

- Tons of CO₂ equivalent reduced each year: **119.74**
- Tons of waste kept out of landfills (during construction): **7.72**
- Liters of water conserved annually (internal use): **2,608,707.44**
- Square meters: **23,364.22**



INDUSTRIAL

Development Index

GRI 2-22, 2-23

We defined an Industrial Development Index to evaluate the level of industrial growth in all of Mexico's states, allowing us to understand and identify their infrastructure levels, as well as their short, medium and long term development plans.

The Index's objective is to prepare us to respond to the demands of industrial activities and to bring production closer to the place of consumption (nearshoring).

The evaluation is based on five dimensions and 30 indicators, helping to determine installed capacity levels to promote the industrial, economic and real estate development of the state.

DIMENSIONS



Some of the areas reviewed by the Index are the social environment, economic conditions, safety, the supply of human capital, innovation, public policies, and efforts to preserve the environment and mitigate climate change.

At the end of the review, each state is classified into one of four development categories: high, medium high, medium low and low.



ENVIRONMENT

GRI 3, 302, 303, 305, 306

SASB IF-RE-130a.1, IF-RE-130a.2, IF-RE-130a.3, IF-RE-130a.5, IF-RE-140a.1, IF-RE-140a.2

We began our journey toward sustainability because we believe leadership should be exercised with awareness of the benefits the environment provides and a focus on responsible resource use.

19,635.04 GJ
OF ELECTRICITY CONSUMED

126,730.79 Tons
CO₂eq GENERATED

5.08%
OF OPERATIONS WITH
CLEAN ENERGY

02

DEVELOPMENTS THAT CONTRIBUTE TO SUSTAINABILITY



SDGs alignment

- 3
- 6
- 7
- 8
- 11
- 12
- 13
- 14
- 15

19,635.04 GJ
OF ELECTRICITY
CONSUMED

277,255.80 KWh
OF RENEWABLE
ENERGY

5.08% OF OPERATIONS
WITH CLEAN
ENERGY

126,730.79 TONS
OF CO₂eq
GENERATED

125,130.58 M3
OF WATER USED BY
FINSA AND DIRECT
TENANTS

53,098.44 M3
OF TREATED WATER FROM
FINSA AND DIRECT TENANT
ACTIVITIES

42% OF THE WATER
USED UNDERGOES A
TREATMENT PROCESS

118.46 TONS
OF WASTE
GENERATED

SUSTAINABLE Business

One of our most important commitments is to efficiently manage the natural resources and raw materials we use in our operations, aiming to reduce the actual or potential impacts we may cause, always seeking the most effective ways to minimize or prevent them.

At FINSA, we have shared our commitment to preserving natural resources for future generations, working in line with our ESG Policy and operations-related procedures.

Our corporate philosophy is the foundation of our environmental culture, which is strengthened through our actions and the fulfillment of objectives and goals, focused on remaining a sustainable company in compliance with legislation and regulations. This helps foster a sense of belonging among our employees who voluntarily participate in various reforestation, habitat conservation and ecosystem restoration activities in the communities where we operate.

We have also passed this environmental culture on to our tenants, with whom we organize cleanup campaigns, initiatives to reduce water and energy consumption, recycling events, and waste separation programs, working with them to mitigate climate change and reduce our environmental impact.



SUSTAINABLE INDUSTRIAL PARKS AND LIFE

cycle management

GRI 3-3

Our Industrial Parks operate under environmental regulations, contributing to ESG performance.

Additionally, in the development of our inventory industrial buildings, we follow the LEED Certification methodology. Therefore, we maintain controls and records of water and energy consumption, fuel use, and waste generation, ensuring proper disposal during the design and construction phases.

In line with this, our building design and construction processes, as well as the operation and maintenance of our Industrial Parks, comply with the guidelines of our ESG Policy by integrating sustainability initiatives as part of how we work.

Aligned with these actions, we continuously conduct internal reviews and audits to identify areas for improvement, develop work plans to mitigate our impacts, optimize the use of natural resources and materials, and assess compliance with environmental regulations at both state and federal levels.

ENERGY

management

GRI 3-3

At FINSA, we use electricity and consume fuels such as gasoline and diesel as part of our operational, construction, and administrative activities, which impact the environment.

Aware of this, we have developed a corporate strategy that includes the environmental aspect, allowing us to implement various initiatives that help reduce our environmental impact and operate sustainably.

We measure our electricity and fuel consumption to identify areas for improvement and establish actions for responsible use. As part of this goal, we have installed solar panels to generate renewable energy.

Any fluctuations observed in FINSA's energy consumption within this report are due to the fact that, in previous periods, certain assets, such as mobile construction booths, had not been included. The reported information is now more comprehensive, enabling greater accuracy and consistency during energy performance analysis.



ELECTRIC power

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

SDG 7, 8, 11, 13

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

Energy is a crucial resource for our operations, sourced from electricity and fuels. We have implemented various measures to reduce consumption and improve efficiency. However, due to the growth and expansion of our company, in 2024 our energy usage increased by 776,524.57 kWh, 16.6% higher than the previous year.



This increase is attributed to greater data availability in 2024, the expansion of corporate operations, and the addition of electricity consumption from mobile booths used as offices during construction projects.

ELECTRICITY CONSUMPTION IN COMMON AREAS (kWh)

KILOWATT-HOUR (kWh)

LOCATION	2022	2023	2024	PERCENTAGE DELTA (2023-2024)
Industrial Parks	4,107,480.54 kWh	4,290,711.07 kWh	4,665,681.00 kWh	8.7%
Corporate Offices	360,254.00 kWh	386,945.00 kWh	428,779.00 kWh	10.8%
Mobile booths	Not classified	Not classified	359,720.64 kWh	0%
Total	4,467,734.54 kWh	4,677,656.07 kWh	5,454,180.64 kWh	16.6%

GIGAJOULES (GJ)

LOCATION	2024
Industrial Parks	16,796.45 GJ
Corporate Offices	1,543.60 GJ
Mobile booths	1,294.99 GJ
Total	19,635.04 GJ

Fuels

In 2024 we consumed 239,113.5 liters of gasoline, 65.7% more than the previous year, due to greater control and registration of fuel consumption in our operations. Conversely, diesel use decreased by 28.8%.

FUEL CONSUMPTION IN COMMON AREAS

GASOLINE CONSUMPTION (LITERS)

LOCATION	2022	2023	2024	PERCENTAGE DELTA (2023-2024)
Industrial Parks	176,351.18 L	144,313.14 L	153,433.85 L	6.3%
Corporate offices and other operations	Not classified	Not classified	85,679.65 L	NA
Total	176,351.18 L	144,313.14 L	239,113.5 L	65.7%

COMMON AREA ELECTRICITY CONSUMPTION (GJ)

LOCATION	kWh	GJ
Industrial Parks	1,504,352.50 kWh	5,415.67 GJ
Corporate offices and other operations	840,051.93 kWh	3,024.17 GJ
Total	2,344,404.43 kWh	8,439.86 GJ

Notes:

- The information for the item “Corporate Offices and Other Operations” includes employee gasoline consumption for FINSA operations, which was previously not considered. This data has been consolidated through surveys and databases.
- The term “other operations” refers to construction activities, new business development, etc.



DIESEL CONSUMPTION

DIESEL CONSUMPTION IN COMMON AREAS (LITERS)

LOCATION	2022	2023	2024	PERCENTAGE DELTA (2023-2024)
Industrial Parks	34,138.01 L	46,702.85 L	33,265.87 L	-28.8%

DIESEL CONSUMPTION IN COMMON AREAS GIGAJOULES

LOCATION	kWh	GJ
Industrial Parks	352,422.05 kWh	1,268.72 GJ

Alongside our operational fuel consumption, through FINSA Energéticos, we supply natural gas to nine companies operating at the Matamoros del Norte park. This fuel is not part of our direct consumption; however, it represents a significant value within Scope 3 emissions.

NATURAL GAS CONSUMPTION IN LEASED AREAS

GIGAJOULES (GJ)

LOCATION	2022	2023	2024	PERCENTAGE DELTA (2023-2024)
Natural gas	460,207 GJ	481,749 GJ	585,164.98 GJ	17.7%

TOTAL ENERGY CONSUMPTION IN COMMON AREAS

TOTAL ENERGY CONSUMPTION PER YEAR GIGAJULIOS (GJ)

TYPE OF ENERGY	2022	2023	2024	DIFERENCIA 2023 VS.2024
Electric power	16,083.84 GJ	16,839.56 GJ	19,635.05 GJ	+16.6%
Gasoline	5,843.09 GJ	5,093.74 GJ	8,439.86 GJ	+65.7%
Diesel	1,285.88 GJ	1,781.19 GJ	1,268.72 GJ	-28.8%
Total	23,212.81 GJ	23,714.49 GJ	29,343.63 GJ	+23.7%

Notes:

The reported value for gasoline and diesel in 2023 was based on the 2022 calorific power factor. However, we adjusted the data in the table, resulting in an increase of 312.17 GJ in gasoline and 22.03 GJ in diesel.





ENERGY **intensity**

The energy intensity by type of energy is provided in the table below:



0.87

kWh/m²

ELECTRIC POWER
(INDUSTRIAL PARKS)



173.24

kWh/m²

ELECTRIC POWER
(CORPORATE OFFICES)



0.28

kWh/m²

GASOLINE
(INDUSTRIAL PARKS)



55.84

kWh/m²

GASOLINE
(CORPORATE OFFICES)



0.076

kWh/m²

DIESEL
(INDUSTRIAL PARKS)

RENEWABLE energy

We use renewable energy in some of our parks as part of our commitment to preserving natural resources, mitigating climate change, and reducing air pollution.

The Querétaro II Industrial Park has 46 LED lights powered by solar energy, consuming a total of 16,118.40 kWh. We also installed 92 solar panels that generate 27,199.80 kWh, which is required to operate the lights throughout the year. The installation of panels to power the lights generated a total of 98 GJ over the year, 31% more than what was needed.



46

NUMBER OF LED LIGHTS

2

SOLAR PANELS PER LIGHT

92

TOTAL SOLAR PANELS



16,118.40

kWh

SOLAR POWER CONSUMPTION

VS.

27,199.80

kWh

SOLAR POWER GENERATION



FINSA Aguascalientes Industrial Park currently has 538 solar panels that generate a total of 321,285 kWh of energy as follows:

	NUMBER OF PANELS	kWh GENERATED
Treatment Plant	258	148,845
Offices, Warehouse, FPS	30	22,653
Access booths and roads	148	78,558
Service areas (Multi I and II)	102	71,229
Total	538	321,285 kWh



5,454,180.64

kWh

NON-RENEWABLE ENERGY CONSUMED



348,484.80

kWh

RENEWABLE ENERGY GENERATED

Nota:

Our tenants consume the renewable energy generated by the Multi I and Multi II service area panels.

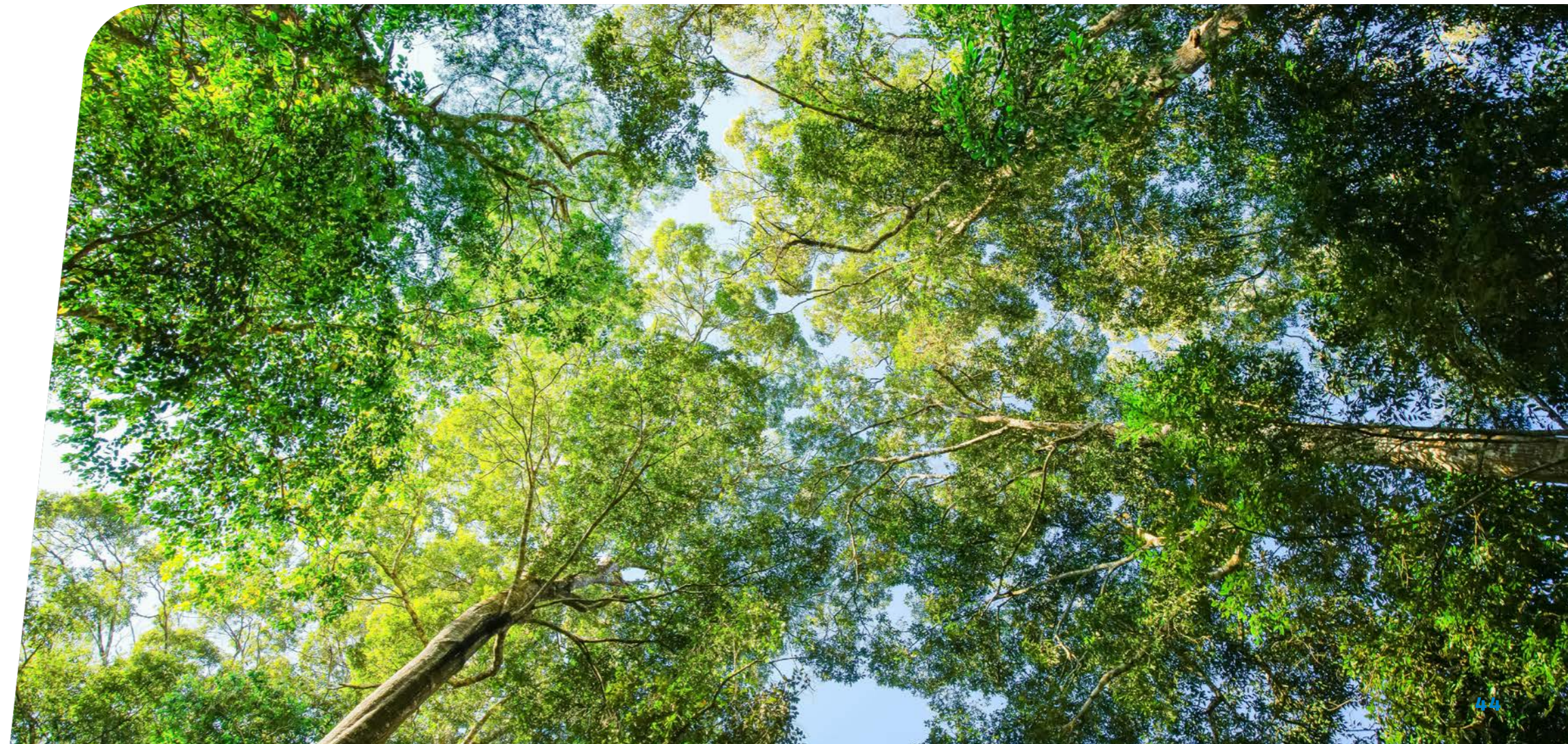
ATMOSPHERIC Emissions

GRI 3-3

One of the greatest challenges facing humanity is climate change, caused by the rise in global temperatures due to the accumulation of greenhouse gases in the atmosphere. In 2015, more than 190 countries, including Mexico, signed the Paris Agreement, committing to implementing measures to reduce emissions and achieve a carbon-free economy.

In 2024, we improved our methodology for tracking and measuring greenhouse gas emissions to provide more accurate information and data on our environmental performance. We continue to refine the tracking of Scope 3 emissions, now including those generated during the manufacturing process of key materials used in the construction of industrial buildings, as well as emissions from waste generation, business travel, services, and the energy consumption of our leased assets.

At FINSA, as a company dedicated to sustainability, we have taken strategic actions to reduce emissions from our operations and contribute to climate change mitigation.



GREENHOUSE GAS Emissions

GRI 3-3, 305-1, 305-2, 305-3, 305-4
SDG 3, 11, 12, 13, 14, 15

By measuring our greenhouse gas emissions, we can assess our performance to determine reduction percentages so that we may make informed decisions that help protect the planet, helping to keep global warming below 1.5°C.

We continuously monitor electricity consumption across all our facilities and maintain records to identify opportunities for greater efficiency.



TOTAL EMISSIONS

CARBON DIOXIDE EQUIVALENT (CO₂e)

EMISSIONS	2022	2023	2024	PERCENTAGE DELTA (2023–2024)
Scope 1	500.33 Ton CO ₂ eq	461.79 Ton CO ₂ eq	679.08 Ton CO ₂ eq	47.1%
Scope 2	1,943.46 Ton CO ₂ eq	2,048.81 Ton CO ₂ eq	2,421.66 Ton CO ₂ eq	18.2%
Scope 3	25,817.61 Ton CO ₂ eq	27,143.90 Ton CO ₂ eq	123,630.05 Ton CO ₂ eq	355.5%
Total	28,261.4 Ton CO₂eq	29,654.50 Ton CO₂eq	126,730.79 Ton CO₂eq	327.4%

SCOPE 1 EMISSIONS

CARBON DIOXIDE EQUIVALENT (CO₂e)

LOCATION	2022	2023	2024	PERCENTAGE DELTA (2023–2024)
Industrial Parks	500.33 Ton CO ₂ eq	461.79 Ton CO ₂ eq	469.45 Ton CO ₂ eq	1.7%
Corporate offices and other operations	Not classified	Not classified	209.63 Ton CO ₂ eq	N/A
Total	500.33 Ton CO₂eq	461.79 Ton CO₂eq	679.08 Ton CO₂eq	47.1%

Notes:

The significant increase in Scope 3 emissions is due to our ability to include emissions categories 1, 5, 7, and 13, whereas previous years only considered emissions category 11 in 2022 and categories 11 and 6 in 2023.

The term “other operations” refers to construction activities, new business development, etc.

In 2024, as part of our efforts to quantify Scope 1 emissions, we consolidated annual data from the fuel purchase registration card and employee surveys.

SCOPE 2 EMISSIONS

CARBON DIOXIDE EQUIVALENT (CO₂e)

LOCATION	2022	2023	2024	PERCENTAGE DELTA (2023–2024)
Industrial Parks	1,786.75 Ton CO ₂ eq	1,879.33 Ton CO ₂ eq	2,071.56 Ton CO ₂ eq	10.2%
Corporate Offices	156.71 Ton CO ₂ eq	169.48 Ton CO ₂ eq	190.38 Ton CO ₂ eq	12.3%
Mobile Booths	Not Available	Not Available	159.72 Ton CO ₂ eq	NA
Total	1,943.46 Ton CO₂eq	2,048.81 Ton CO₂eq	2,421.66 Ton CO₂eq	18.2%

SCOPE 3 EMISSIONS

CARBON DIOXIDE EQUIVALENT (CO₂e)

LOCATION	2022	2023	2024	PERCENTAGE DELTA (2023–2024)
Outside the parks under the GHG Protocol	25,817.61 Ton CO ₂ eq	27,143.90 Ton CO ₂ eq	123,630.05 Ton CO ₂ eq	355.5%

Notes:

Category 1 consists of the supply of reinforcing and structural steel, as well as galvanized sheet and concrete used in construction.
 Category 5 emissions come from waste generated by operating common areas of industrial parks and waste from construction projects.
 Category 6 refers to employee business and operational travel.
 Category 7 refers to commuting trips.
 Category 11 is due to natural gas consumed by nine companies in the Matamoros del Norte park, supplied by FINSA Energéticos.
 Category 13 comes from our tenants' electricity consumption.



SCOPE 3 EMISSIONS BREAKDOWN

CARBON DIOXIDE EQUIVALENT (CO₂e)

CATEGORY	Ton CO ₂ eq
Category 1 (Steel)	28,162.22
Category 1 (Concrete)	26,703.63
Category 5 (Waste - Parks)	77.25
Category 5 (Waste Projects)	663.23
Category 6 (Business Trips)	38.36
Category 6 (Flights)	103.29
Category 7 (Employee Commutes)	723.84
Category 11 (Natural Gas)	32,827.76
Category 13 (Leased assets)	34,330.48
Total	123,630.05



EMISSION
intensity

Greenhouse Gas Emission intensities per square meter are shown below:



0.00030

Ton CO₂eq/m²

SCOPE 1

(INDUSTRIAL PARKS)



0.0139

Ton CO₂eq/m²

SCOPE 1

(CORPORATE OFFICES)



0.0013

Ton CO₂eq/m²

SCOPE 2

(INDUSTRIAL PARKS)



0.0769

Ton CO₂eq/m²

SCOPE 2

(CORPORATE OFFICES)



0.1717

Ton CO₂eq/m²

SCOPE 3

(NATURAL GAS FOR INDUSTRIAL PARKS)

Notas:

- The Scope 1 emissions intensity used a denominator covering 1,586,369.06 m² for Industrial Parks and 2,475.00 m² for Corporate Offices.
- To obtain the Scope 2 intensity, we divided the emissions from the Industrial Parks and Corporate Offices. This allows us to establish an intensity reference according to the activities in each area. For the intensities of Industrial Parks, a denominator of 1,586,369.06 m² was used, and for Corporate Offices, 2,475.00 m².
- The Scope 3 intensity uses as its denominator the coverage of FINSA tenants who consume this fuel.



WATER use

GRI 3-3

One of the consequences of climate change is the lack of rainfall, as hydrological patterns are altered, causing droughts, resulting in water scarcity. In addition to threatening life, the absence of water poses a risk to industry since it is required as part of operational inputs.

At FINSA, we use water for cleaning and hygiene services, as well as for construction processes. We are aware that Mexico constantly faces water stress, which is why we have implemented measures to ensure responsible and sustainable water use.

We have implemented the following improvements:



USE OF TREATED WATER



REPLACEMENT OF HYDRAULIC INFRASTRUCTURE



RESPONSIBLE CONSUMPTION



DISCHARGE MANAGEMENT

WATER

management

GRI 303-1
SDG 6, 12

Water is a vital resource for humans and one of the most important inputs for FINSA. We have implemented an action plan to monitor and address any incident that may jeopardize our supply or consumption across all our facilities.

To better track consumption, we have installed meters at several points, allowing us to control volume in all industrial parks where we supply water, as well as at the locations where we extract it.

We also work with suppliers who provide us with water to ensure a steady supply and prevent operational disruptions. As part of our environmental responsibility, we have wastewater treatment plants that enable us to reuse part of this water to water green areas.

Any fluctuations observed in FINSA's water consumption within this report are due to the fact that, in previous periods, assets that were not directly owned by FINSA were included. The reported information currently only considers company-owned (direct) assets, allowing for greater accuracy and consistency in water performance analysis.

125,130.58

m³

CONSUMPTION

114,804.12

m³

SPILLS/DISCHARGES

125,130.58

m³

EXTRACTION

114,389.19

m³

EXTRACTION IN WATER-STRESSED AREAS

53,098.44

m³

TREATED WATER

WATER CONSUMPTION and extraction

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

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

INTENSITY OF WATER CONSUMPTION 2024



0.045

m³/m²

COMMON AREAS AND CORPORATE OFFICES



0.070

m³/m²

LEASED AREAS

TOTAL WATER CONSUMPTION 2024

CUBIC METERS (m³)

	LOCATION	2022	2023	2024	PERCENTAGE DELTA (2023–2024)
Common areas	Industrial Parks	71,313.00 m ³	94,653.33 m ³	67,879.19 m ³	-28.3%
	Corporate Offices	0.00	3,096.00 m ³	3,096.00 m ³	0.0%
Leased areas	Industrial Parks	1,177,569.96 m ³	1,469,593.17 m ³	54,155.39 m ³	-96.3%
Total		1,248,882.96 m³	1,567,345.55 m³	125,130.58 m³	-92.0%

WATER CONSUMPTION IN COMMON AREAS AND CORPORATE OFFICES

CUBIC METERS (m³)

	LOCATION	2022	2023	2024	PERCENTAGE DELTA (2023–2024)
Industrial Parks		71,313.00 m ³	94,653.33 m ³	67,879.19 m ³	-28.3%
Corporate Offices		0.00	3,096.00 m ³	3,096.00 m ³	0.0%
Total		71,313.00 m³	97,749.33 m³	70,975.19 m³	-27.3%

WATER CONSUMPTION IN LEASED AREAS

CUBIC METERS (m³)

	LOCATION	2022	2023	2024	PERCENTAGE DELTA (2023–2024)
Industrial Parks		1,177,569.96 m ³	1,469,593.17 m ³	54,155.39 m ³	-96.3%

Notes:

- The significant change in water consumption in leased areas from 2023 to 2024 is due to the exclusion of assets that do not belong to FINSA.
- Consumption in common areas and corporate offices in 2024 is 70.98, while in leased areas, it is 54.16 ML.
- The decrease in value in common areas is due to lower resource consumption resulting from reduced availability caused by drought or water stress, as well as the installation of meters that allow for more precise data measurement.

TREATED water

42% of the water used in our operations undergoes a biological and physicochemical process so that it can be reused in different ways, such as irrigating green areas.

TREATED WATER

CUBIC METERS (m³)

LOCATION		2022	2023	2024	PERCENTAGE DELTA (2023-2024)
• Common areas	• Industrial Parks	6,351.00 m ³	5,708.47 m ³	16,878.49 m ³	195.7%
• Leased areas	• Industrial Parks	466,356.13 m ³	451,652.13 m ³	36,219.95 m ³	-92.0%
• Total		472,707.13 m³	457,360.60 m³	53,098.54 m³	-88.4%



Notes:

- The significant change in treated water in leased areas from 2023 to 2024 is due to the exclusion of assets that do not belong to FINSA.
- The increase in treated water in common areas is due to improved identification in 2024 of the nature of water consumption and the activities in which it is used. 90% of the water consumed returns to treatment plants.

TOTAL WATER Extraction

In 2024, we recorded a total of 125,130.58 cubic meters of water used for FINSA's processes and activities, as well as by our direct tenants located in our industrial parks and corporate offices. This water comes from surface water sources, groundwater, and third parties.



WATER EXTRACTION IN COMMON AREAS

CUBIC METERS (m³)

LOCATION	SURFACE WATER	GROUNDWATER	THIRD-PARTY WATER	TOTAL
Industrial Parks	1,584.00 m ³	58,030.99 m ³	8,264.20 m ³	67,879.19 m ³
Corporate Offices	Not classified	Not classified	3,096.00 m ³	3,096.00 m ³
Total	1,584.00 m³	58,030.99 m³	11,360.20 m³	70,975.19 m³

WATER WITHDRAWAL IN LEASED AREAS (M³)

CUBIC METERS (m³)

LOCATION	GROUNDWATER	THIRD-PARTY WATER	TOTAL
Industrial Parks	40,267.39 m ³	13,888.00 m ³	54,155.39 m ³

TOTAL WATER EXTRACTION PER YEAR

CUBIC METERS (m³)

LOCATION		2023	2024	PERCENTAGE DELTA (2023-2024)
Common areas	Industrial Parks	94,653.33 m ³	67,879.19 m ³	-28.3%
	Corporate Offices	3,096.00 m ³	3,096.00 m ³	0.0%
Leased areas	Industrial Parks	1,469,593.17 m ³	54,155.39 m ³	-96.3%
Total		1,567,342.5 m³	125,130.58 m³	92.0%

Notes:

The difference in water extraction in common areas from 2023 to 2024 was -27.4%.
The significant change in extracted water in leased areas from 2023 to 2024 is due to the exclusion of assets that do not belong to FINSA.

WATER EXTRACTION in Water-Stressed Areas

Some of our parks are located in areas that experience varying levels of water stress, consuming 114,389.19 cubic meters of water.

WATER EXTRACTION IN WATER-STRESSED AREAS 2024

CUBIC METERS (m³)

LOCATION		SURFACE WATER	GROUNDWATER	THIRD-PARTY WATER	TOTAL
• Common areas	• Industrial Parks	1,584.00 m ³	52,989.99 m ³	8,232.70 m ³	62,806.69 m ³
• Leased areas	• Industrial Parks	0.00 m ³	37,694.50 m ³	13,888.00 m ³	51,582.50 m ³
• Total		1,584 m³	90,684.49 m³	22,120.70 m³	114,389.19 m³

WATER EXTRACTION IN WATER-STRESSED AREAS PER YEAR

CUBIC METERS (m³)

LOCATION		2023	2024	PERCENTAGE DELTA (2023–2024)
• Common areas	• Industrial Parks	88,089.33 m ³	62,806.69 m ³	-28.7%
	• Corporate offices	3,096.00 m ³	0.00	-100.0%
• Leased areas	• Industrial Parks	953,841.17 m ³	51,582.50 m ³	-94.6%
• Total		1,045,026.5 m³	114,389.19 m³	-98.1%

Note:

The significant change in extracted water in leased areas from 2023 to 2024 is due to the exclusion of assets that do not belong to FINSA.



WATER discharge

GRI 303-4

The water used in our operations is discharged into both the municipal sanitary drainage system and the sewage systems of some of our industrial parks. This year, we discharged 114,804.12 m³.

WATER DISCHARGE IN COMMON AREAS 2024

CUBIC METERS (m³)

LOCATION	SURFACE WATER	GROUNDWATER	THIRD-PARTY WATER	TOTAL
Industrial Parks	12,925.80 m ³	40,374.49 m ³	8,913.78 m ³	62,214.07 m³
Corporate Offices	Not classified	Not classified	2,786.40 m ³	2,786.40 m³
Total	12,925.80 m³	40,374.49 m³	11,700.18 m³	65,000.47 m³

WATER DISCHARGED IN LEASED AREAS 2024

CUBIC METERS (m³)

LOCATION	SURFACE WATER	GROUNDWATER	THIRD-PARTY WATER	TOTAL
Industrial Parks	2,299.40 m ³	38,750.85 m ³	8,753.40 m ³	49,803.65 m ³

TOTAL WATER DISCHARGED PER YEAR

CUBIC METERS (m³)

LOCATION	2023	2024	PERCENTAGE DELTA (2023-2024)	
Common areas	Industrial Parks	91,768.56 m ³	62,214.07 m ³	-32.2%
	Corporate offices	Not classified	2,786.40 m ³	0%
Leased areas	Industrial Parks	1,045,446.09 m ³	49,341.05 m ³	-95.3%
Total	1,137,214.65 m³	114,804.12 m³	-89.9%	

Notes:

- The significant change in water discharged in leased areas from 2023 to 2024 is due to the exclusion of assets that do not belong to FINSA.
- Water discharged in common areas decreased due to improved quantification and segmentation of data. It is also considered that 90% of the water consumption from activities other than irrigation is returned as discharges and spills.

WASTE management

GRI 3-3, 306-3
SDG 3, 6, 11, 12, 15

All waste generated in our corporate offices and industrial parks is properly managed to maximize its value and sent for recycling, reuse processes, or appropriate containment. In 2024, we generated 118.46 tons of hazardous waste, special management waste, and urban solid waste.

WASTE GENERATED IN INDUSTRIAL PARKS

TONS (Ton)

TYPE OF WASTE	2022	2023	2024	TOTAL
• Hazardous	5.14 Ton	2.55 Ton	2.05 Ton	-19.5%
• Urban Solids	77.83 Ton	29.14 Ton	60.07 Ton	106.1%
• Special handling	383.65 Ton	10.97 Ton	56.34 Ton	413.6%
• Total	466.62 Ton	42.66 Ton	118.46 Ton	177.7%

Note:

- The increase in urban solid waste is due to more precise data quantification in 2024. As for special management waste, the increase was a result of the cleanup of dry sludge from the treatment plant at FINSA Santa Catarina I Industrial Park.



CLIMATE Change

CLIMATE RISK UPDATE AND REVIEW

**12 “STAND-ALONE” PROPERTIES
HAVE BEEN INTEGRATED INTO
THE RISK ANALYSIS**

Short- and long-term changes in climate patterns and behaviors can pose threats to our assets and operations. For this reason, since 2023, we have been evaluating and monitoring the physical and transition risks to which we are exposed. Identifying actual and potential climate-related risks allows us to assess the level of danger we face and, based on this, make informed decisions that enhance the resilience of our properties.

The following information is based on the guidelines established by the Task Force on Climate-Related Financial Disclosures (TCFD). Due to its dissolution, we aim to align future reporting approaches with the International Financial Reporting Standards (IFRS) S2 on climate-related disclosures. However, we continue to update our risk matrices according to the recommendations and guidelines proposed by the group.

Government

We have integrated climate-related risk assessment processes into our governance structure. Since 2023, the Board of Directors, with the support of the Risk Committee, has been monitoring and updating the risks and opportunities to which we are exposed.

RISK COMMITTEE RESPONSIBILITIES:

**IDENTIFY AND ASSESS CLIMATE
CHANGE-RELATED IMPACTS,
RISKS AND OPPORTUNITIES.**

**ANNUALLY UPDATE AND MONITOR
EXPOSURE TO PHYSICAL AND
TRANSITION RISKS.**

**DEFINE PREVENTIVE AND MITIGATION ACTIONS FOR
THE DIFFERENT TYPES OF RISKS, AS WELL AS THEIR
FINANCIAL IMPLICATIONS.**

Strategy

To implement preventive and adaptation measures that reduce vulnerability and protect assets, we have developed two assessment matrices for physical risks (acute and chronic) and transition risks. These allow us to analyze the occurrence of risks in detail based on their likelihood and impact within a given time horizon.

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.

DETERMINE THE IMPACT OF CLIMATE RISKS ON THE STRATEGY



PRODUCTS AND SERVICES

Changes in climate patterns may limit the availability of resources and products used in our operations and by tenants. These changes will increase service costs and affect access to energy and natural resources such as water. Similarly, the national regulatory framework will strengthen public policies by establishing tax rates on materials, products, and services with high carbon intensity.



SUPPLY CHAIN AND VALUE CHAIN

Climate change is expected to have negative impacts on biodiversity and ecosystem services, posing a significant risk by reducing the availability of raw materials essential for the services we provide. Changes in ecosystem services have direct implications for tenant and investor preferences, as they may choose locations with lower risk and greater environmental balance.



ADAPTATION AND MITIGATION ACTIVITIES

Current legislation and regulations set criteria and limits on emissions per square meter within the sector and the activities that are part of our business model. Delayed compliance and alignment of our operations with sustainability strategy goals may hinder and limit access to private financing, green financing and other funding opportunities.



INVESTMENT IN NEW TECHNOLOGIES

For us, the integration of new technologies into operational processes has become increasingly important to optimize time and improve efficiency, enabling the responsible use of resources. We also recognize the need to reduce greenhouse gas emissions through the installation of solar panels, rainwater harvesting systems, and water treatment plants, helping to mitigate risks while enhancing adaptability and corporate resilience. Furthermore, the integration of automated measurement systems, sensors, Artificial Intelligence (AI), and the Internet of Things (IoT) allows for the systematization, collection and analysis of data, making processes less dependent on human intervention, increasing productivity, while reducing expenses.



OPERATIONS

The vulnerability of assets exposed to climate risks must be assessed and prioritized within the due diligence process. Climate-related impacts on buildings, such as floods, hailstorms, strong winds, and disruptions in telecommunications, should be considered, as well as effects on people, including high temperatures, heat strokes, and water stress, which may interrupt or limit operations, affecting revenue and financial returns.

Implementing measures to prevent climate risk impacts helps reduce insurance coverage costs for these risks.

RISK Management

Risk identification allowed us to pinpoint specific opportunities for assets with greater exposure. These actions will be integrated into our corporate strategy, enabling us to enhance asset resilience against climate phenomena.

A climate risk matrix was developed and adopted as an identification tool, 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 and Resilience and Climate Change Matrix.

THE TIME HORIZONS USED ARE AS FOLLOWS:

TIME HORIZONS	DURATION	YEAR OF COMPLIANCE
Short term	0-1 year	2025
Medium term	1 to 6 years	2030
Long term	6 to 20 years	2050



PHYSICAL RISK MATRIX

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

We are aware that these climate 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		RISKS AND EVALUATION			
• Tamaulipas	water stress	(4.3/5)	floods	(4.4/5)	(4/5)
• Chihuahua	snowfall	(5/5)	water stress	(5/5)	heat waves
• Nuevo León	water stress	(4/5)	drought	(4/5)	
• Puebla	flooding	(4.5/5)	granizo	(4.5/5)	thunderstorms (4/5)
• Querétaro	water stress	(4.8/5)	flooding	(4.3/5)	thunderstorms (4/5)
• Guanajuato	flooding	(5/5)	water stress	(4/5)	drought (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)	(4/5)
• Sonora	water stress	(5/5)	heat waves	(5/5)	drought
• Mexico City	water stress	(5/5)	hail	(5/5)	flooding (5/5)

Note:

1. Each category is evaluated on a scale of 0.00 to 5.0

We have established actions to reduce and manage 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 hydro-meteorological risks coverage.
HAIL	<ul style="list-style-type: none"> • Roofs with TPO or PVC sheets in some buildings, which cushion hail fall. • Insurance with hydro-meteorological 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 hydro-meteorological risks coverage.
HURRICANES	<ul style="list-style-type: none"> • Current updated insurance coverage at each facility, including hydro-meteorological risks.
TROPICAL CYCLONES	<ul style="list-style-type: none"> • Issuing preventive communiques in the event of hydro-meteorological phenomena. • Structural designs considering high wind loads on ships in hurricane-prone geographical areas.
DROUGHTS	<ul style="list-style-type: none"> • At the FINSA Querétaro III Industrial Park, we are implementing projects for rainwater harvesting. • Installation of a wastewater treatment plant at FINSA Santa Catarina I Industrial Park. The treated wastewater undergoes additional treatment.
HEAT WAVES	<ul style="list-style-type: none"> • 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: Solar Reflectance Index).
SNOWFALL	<ul style="list-style-type: none"> • Current updated insurance coverage at each facility, including hydro-meteorological 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. • Inspections of leased, managed, and owned buildings (PPEI—Industrial Building Preservation Program). • Internal fire-fighting brigade with personnel from each Industrial Park. • Local Mutual Aid Committee in Industrial Parks for coordinated support in case of loss.



The importance of risk management lies in its potential impact on our assets in the future. Therefore, we have identified specific opportunities to address and mitigate both the impact and the financial consequences it may entail. These requirements are included in the following table:

PHYSICAL RISKS	FUTURE CONTROL OR MITIGATION MEASURES
THUNDERSTORMS	<ul style="list-style-type: none"> Analyze the installation of lightning rods in our facilities (offices, warehouses) where there could be more risk of thunderstorms.
HAIL	<ul style="list-style-type: none"> 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.
FLOODING	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> Ongoing review of policies and coverage.
TROPICAL CYCLONES	
DROUGHTS	<ul style="list-style-type: none"> Implementation of rainwater harvesting and reuse systems.
HEAT WAVES	<ul style="list-style-type: none"> 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 suit” (SRI: Solar Reflectance Index).
SNOWFALL	<ul style="list-style-type: none"> Constant review of policies and coverage.
LANDSLIDES	<ul style="list-style-type: none"> Discarding properties with hilly terrain when acquiring assets, to the extent possible.
FIRES	<ul style="list-style-type: none"> In addition to leased buildings, we also conduct visits to companies located in Industrial Parks that are not tenants but instead own their buildings.

As part of risk identification, our matrix includes those classified as transition risks. These refer to emerging risks stemming from global political and economic changes, based on the transition to net-zero carbon and low greenhouse gas emissions.

- 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.



RISK	TYPE OF RISK	RISK CLASSIFICATION	MAGNITUDE OF RISK	PROSPECTED TIME HORIZON
• Lack of coverage by insurers for weather-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.

To manage the identified risks, we have established both current mitigation and preventive actions aimed at timely reducing their impact.

RISK	CURRENT CONTROL OR MITIGATION MEASURES	FUTURE CONTROL OR MITIGATION MEASURES
LACK OF COVERAGE BY INSURERS FOR WEATHER-RELATED PHYSICAL RISKS	<ul style="list-style-type: none"> • “All Risks” insurance coverage, including hydrometeorological issues. 	Ongoing review of policies and coverage.
INCREASED COST OF UTILITIES SUCH AS WATER AND POWER	<ul style="list-style-type: none"> • Preparation of budgets and investment memorandum considering the results of climate change assessments. • Belonging to chambers and trade associations that may be able to deal with the authorities should any disagreement arise. 	Join with other member companies to request tariff adjustment concessions through negotiations with the respective authorities.
EXCLUSION OF NEW INVESTMENTS	<ul style="list-style-type: none"> • Establishment of investment objectives. • Adoption of international regulatory frameworks. 	Increase the number of international regulatory frameworks for the company to comply with.
HEALTH IMPACTS ON TENANTS AND EMPLOYEES	<ul style="list-style-type: none"> • Issue releases including preventive recommendations to reduce negative impacts. 	Share that companies located in our industrial parks have emergency services.
WATER STRESS	<ul style="list-style-type: none"> • Installation of a wastewater treatment plant at FINSA Santa Fe Industrial Park. Catarina I. The treated wastewater is subjected to additional treatment. 	Tanker truck supplied water. Promote reuse.



METRICS AND **Targets**

The review, monitoring, and evaluation of climate risks and their impact on FINSA's operations over the coming years will enable us to establish solid metrics and goals focused on decarbonization and corporate resilience. At this time, our goal is to assess risks across various climate scenarios and their financial implications for these potential future outcomes. However, our current ESG goals are aimed at reducing Scope 1 and 2 emissions, which are part of our emission reduction and decarbonization efforts.



CLIMATE CHANGE TRAINING

To raise awareness of the actions we can take to contribute to climate change mitigation, we organized the webinar "Climate Change Risks and Opportunities for Businesses." It was intended for employees, customers, suppliers, and all of our company's stakeholders.

Topics covered by the guest speaker and listened to by the 357 attendees included global risks and their severity in the short and long term, the greenhouse effect, planetary boundaries, decarbonization and the financial impact of global risks on the real estate sector, among others.

357
ATTENDEES



114
WOMEN



243
MEN

FINSA PARKS



VIRTUAL FINSA



EXTERNAL



TALENT, CORPORATE CULTURE AND COMMUNITY

GRI 2, 3, 203, 401, 403, 404, 405, 413



03

DEVELOPMENTS THAT ENABLE US TO DO MORE

Growing alongside our work teams helps us continuously improve, with the goal of maintaining our leadership and offering the best opportunities for employment and community development.

774 PERMANENT AND TEMPORARY CONTRACT EMPLOYEES

20 SOCIAL AND ENVIRONMENTAL SUPPORT PROGRAMS

520 SCHOLARSHIPS AWARDED

SDGs alignment



OUR Talent

GRI 2-7, 2-8
SDG 8, 10

449 EMPLOYEES WITH PERMANENT CONTRACTS

325 EMPLOYEES WITH TEMPORARY CONTRACTS

393 EMPLOYEES RECEIVED A PERFORMANCE EVALUATION

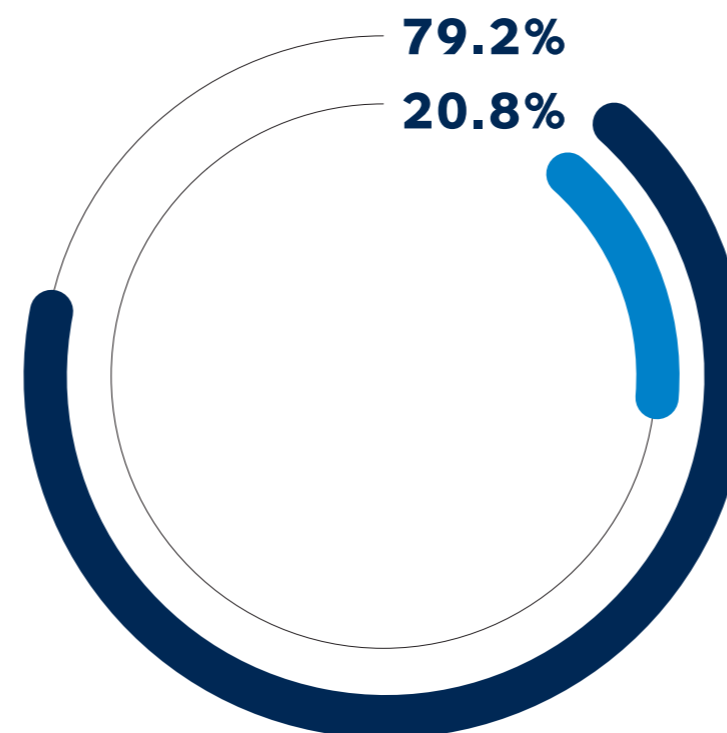
2,939 HOURS OF TRAINING

Our workforce grew 9.5% in 2024, for a total of 774 men and women nationwide, who carry out their tasks daily with a strong sense of responsibility, sharing their experience and expertise to ensure FINSA continues to operate successfully and sustainably.

We have 449 employees working full-time with permanent contracts, while 325 are hired through third parties and comply with the working hours established by the Federal Labor Act.

Our workforce is 79.2% men and 20.8% women. All of them are part of our human capital, continuously seeking innovative ways to enhance the services we offer and improve operational results, focusing on the design, construction, and management of our industrial parks.

- **613** MEN
- **161** WOMEN



774 EMPLOYEES BY GENDER AND REGION



161 WOMEN



613 MEN

NORTHWEST



NORTHEAST



BAJIO AND WEST



CENTRAL MEXICO



449

FULL-TIME PERMANENT EMPLOYEES WITH PERMANENT CONTRACTS BY REGION



127
WOMEN



322
MEN

NORTHWEST



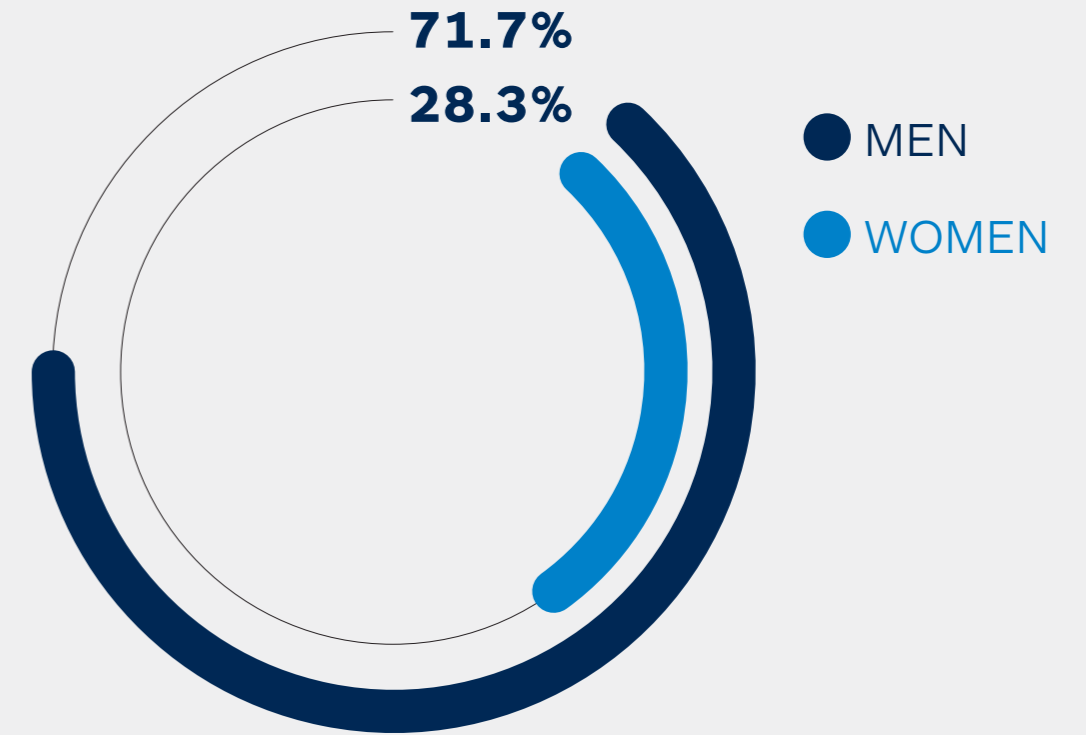
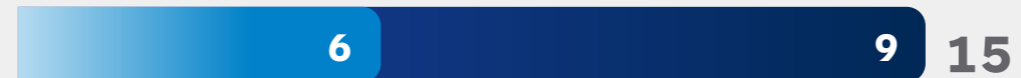
NORTHEAST



BAJIO AND WEST



CENTRAL MEXICO



325

EMPLOYEES WITH TEMPORARY CONTRACTS BY GENDER AND REGION



34
WOMEN



291
MEN

NORTHWEST



NORTHEAST



BAJIO AND WEST



CENTRAL MEXICO





449

FULL-TIME EMPLOYEES WITH PERMANENT CONTRACTS



127
WOMEN



322
MEN

325

FULL-TIME EMPLOYEES WITH TEMPORARY CONTRACTS



34
WOMEN



291
MEN

TOTAL WORKFORCE



161
WOMEN



613
MEN

127
EMPLOYEES

322
EMPLOYEES

34
CONTRACTORS

291
CONTRACTORS

EMPLOYEE relations

GRI 3-3

As a responsible and sustainable company, FINSA provides the best working conditions to motivate our employees to grow and develop professionally. We prioritize their well-being, offer fair and market-competitive salaries, provide technical and social training, and ensure safe and hygienic facilities.

To maintain our quality and service standards, our talent search is based on candidates' education and professional experience, offering positions that enhance their performance and provide benefits that exceed legal requirements.

We strive to create value for our employees by fostering an excellent work environment, rejecting discrimination and harassment, promoting career growth, facilitating work-life balance and encouraging voluntary contributions to the development of vulnerable communities.

Our Human Capital policies, which outline the guidelines for workplace conduct, are available in our digital Policy Center for employees to access and review. Additionally, we regularly communicate its contents to all FINSA members through our internal communication channels.

NEW hires

GRI 3-3, 401-1
ODS 5, 8, 10

To meet our customers' expectations and needs and ensure the success of our operations, in 2024 we hired 192 new team members, 144 men and 48 women, up 115.7% from 2023.

192 STAFF RECRUITMENT



48
WOMEN



144
MEN

TOTAL NUMBER OF EMPLOYEES

	WOMEN				MEN			
	18-30 YEARS OLD	31 TO 50 YEARS OLD	51 YEARS OLD AND OLDER	TOTAL	18-30 YEARS OLD	31 TO 50 YEARS OLD	51 YEARS OLD AND OLDER	TOTAL
NORTHWEST	0	2	1	3	2	5	2	9
NORTHEAST	15	12	5	32	28	43	18	89
BAJIO AND WEST	2	10	1	13	16	16	8	40
CENTRAL MEXICO	0	0	0	0	0	6	0	6
Total	17	24	7	48	46	70	28	144

36.2% ANNUAL HIRING RATE

STAFF

turnover

In 2024, the turnover rate was 25.8%, as 137 people left FINSA, 114 women and 23 men. 109 employees voluntarily left the company, while 28 employment contracts were terminated for various reasons.

	WOMEN				MEN			
	18-30 YEARS OLD	31 TO 50 YEARS OLD	51 YEARS OLD AND OLDER	TOTAL	18-30 YEARS OLD	31 TO 50 YEARS OLD	51 YEARS OLD AND OLDER	TOTAL
NORTHWEST	0	0	0	0	3	5	2	10
NORTHEAST	6	8	1	15	16	35	17	68
BAJIO AND WEST	2	5	1	8	9	15	6	30
CENTRAL MEXICO	0	0	0	0	0	3	3	6
Total	8	13	2	23	28	58	28	114

35 **TURNOVER OF OUTSOURCED PERSONNEL**



7
WOMEN

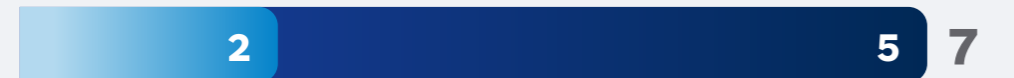


28
MEN

VOLUNTARY RESIGNATION



TERMINATION OF EMPLOYMENT CONTRACT



102 **PLANT PERSONNEL TURNOVER**



16
WOMEN

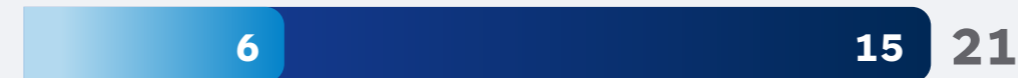


86
MEN

VOLUNTARY RESIGNATION



TERMINATION OF EMPLOYMENT CONTRACT



25.8%
ANNUAL TURNOVER RATE



23
WOMEN



114
MEN

506 * **EMPLOYEES AT THE BEGINNING OF 2024**

556 * **EMPLOYEES AT THE END OF 2024**

137 **EMPLOYEE TURNOVER**

192 **EMPLOYEES HIRED**

*Permanent contract employees and outsourced personnel (excluding security guards).

Benefits

GRI 401-2
SDG 3, 5, 8

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, as well as contribute to improving their quality of life.



**YEAR-END/
CHRISTMAS BONUS**




**FINANCIAL SUPPORT
FOR DEATH**



**FINANCIAL SUPPORT
FOR MARRIAGE**



LIFE INSURANCE



**APPLICATION FOR
MEDICAL, PSYCHOLOGICAL
AND PEDIATRIC CARE,
AMONG OTHERS**



SAVINGS FUND



PENSION PLAN



**LEAVE FOR DEATH OF
FAMILY MEMBERS**



PAID LEAVE



PATERNITY LEAVE



MATERNITY LEAVE



VACATION BONUS



**MAJOR MEDICAL
INSURANCE***



FOOD VOUCHERS



**AGREEMENTS WITH
COMPANIES FOR
DISCOUNTS ON DIFFERENT
PRODUCTS AND SERVICES**

Note:
*Applies to trusted employees.

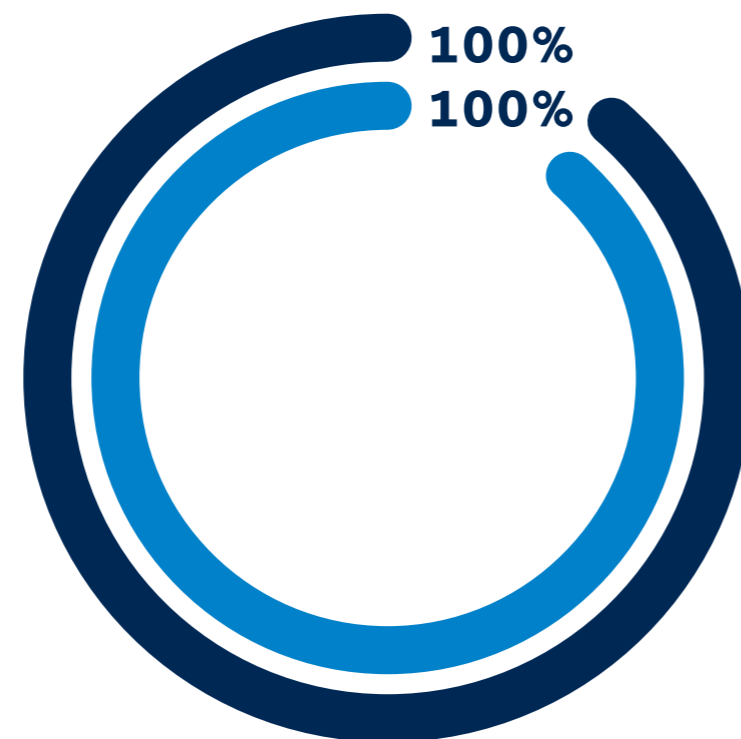
PATERNITY AND maternity leave

GRI 401-3

At FINSA, we recognize the importance of balancing work and family life. That's why we support our employees during the birth of their children by granting maternity and paternity leave, allowing them to attend to their family needs and be present in their child's first moments of life. This year, 100% of those who benefited from this leave returned to their positions and remain part of our team.

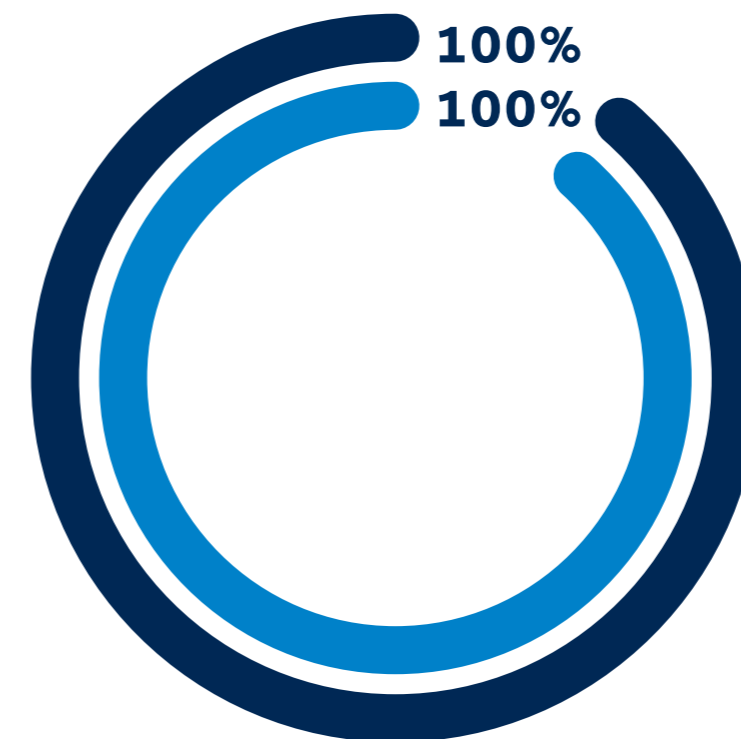
PERCENTAGE OF EMPLOYEES RETURNING TO WORK AFTER LEAVE

- 5 MEN
- 4 WOMEN



PERCENTAGE OF EMPLOYEES REMAINING WITH THE COMPANY AT THE END OF 2024

- 5 MEN
- 4 WOMEN



HEALTH, SAFETY

and Well-being

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

At FINSA, we have developed a Health Safety Manual to provide precise follow-up on our Occupational Health and Safety Plan, which are provided to all employees, including outsourced personnel.

The Manual is primarily applied in the Construction division and includes occupational health and safety requirements, specific procedures for each activity and accident rate indicators.

Its key objectives are identifying existing risks and establishing preventive measures to ensure the safety and physical well-being of our employees.

As part of our training program, we have outlined a series of courses focused on operational process compliance, aiming to foster internal development for safety supervisors and contractors. We also hold monthly safety talks related to ongoing projects.

In 2024 we offered the following courses: Emotional intelligence, entry and inspection of machinery and equipment, training for construction brigades, handling hazardous energies, lifting, environmental management, risk analysis (pre-task), electrical work safety, control hierarchy, safe operation of aerial work platforms.

The Contingency Plans for industrial parks are validated by Civil Protection, covering the formation and training of Emergency Brigades and other relevant topics based on the state in which the park is located.

Brigade training includes evacuation and rescue, fire prevention, first aid, and chemical handling preparation. However, for corporate offices, only the first three topics apply.

In 2024, we accumulated a total of 1,935 hours of training for our maintenance teams and corporate offices.

EMERGENCY BRIGADE TRAINING

LOCATION	SITE	MEN	WOMEN	TOTAL	TOTAL HOURS
TAMAULIPAS	Matamoros del Norte	27	3	30	240
	Matamoros Oriente	5	0	5	40
	Nuevo Laredo	4	1	5	60
	Nuevo Laredo Poniente				
	Reynosa Maquilpark	14	0	14	112
NUEVO LEÓN	Guadalupe	23	0	23	92
	Monterrey				
	Santa Catarina I	12	0	12	192
	Santa Catarina II				
PUEBLA	Corporate Office	23	26	49	183
	Puebla I	10	4	14	336
QUERÉTARO	Puebla II	6	0	6	96
	Querétaro I	5	0	5	40
COAHUILA	Coahuila	6	0	6	120
JALISCO	Jalisco Tlaquepaque	3	0	3	24
	Jalisco El Salto				
BAJA CALIFORNIA	Tijuana Alamar	11	1	12	240
	Tijuana				
AGUASCALIENTES	Aguascalientes	16	0	16	160
				200	1,935

Our Asset Security Policy ensures our commitment to protect the well-being and health of all employees, complying with applicable labor regulations and legislation, ensuring proper oversight of all construction and operational processes in our offices and industrial parks.

HEALTH promotion

GRI 403-3, 403-6, 403-7
SDG 3, 8

We prioritize the health and physical well-being of all our employees, promoting actions to prevent illnesses, injuries, or conditions arising from their professional activities or personal habits. In 2024, we organized the second Health Week at FINSA's corporate headquarters.

Over five days, we conducted preventive screenings for diabetes and obesity, vision and dental check-ups, as well as various workshops and conferences on the importance of physical and mental well-being, nutrition, and the development of healthy habits.

Furthermore, all employees have access to a telemedicine application, offering online consultations for health-related concerns, including psychology, nutrition, and general medicine.

OCCUPATIONAL INJURIES and accidents

GRI 403-9, 403-10
SDG 3, 8, 16

We have implemented nationwide preventive health and safety programs to reduce and eliminate any situation that could endanger the health or physical well-being of our employees.

We aim to prevent worker negligence, such as failing to implement safety controls, overconfidence, rushing tasks, non-compliance with protective equipment use, and deviations from established safety procedures, as well as the risks of injuries and accidents across all facilities.

In 2024, we recorded four employee work-related injuries, including insect bites/stings, minor foot and back injuries. There were also 18 incidents involving contractors at work sites related to heat waves and the improper handling of materials and tools.

In 2024, we concluded the accident prevention training program launched last year by conducting various courses for 52 maintenance employees from the Puebla I and II, Nuevo Laredo, Nuevo Laredo Poniente, Iztapalapa, and Aguascalientes industrial parks.

ACCIDENT PREVENTION COURSE

SITE	DATE	MEN	WOMEN	NO. OF ATTENDEES	NO. OF HOURS
FINSA Iztapalapa	Jan-23-24	7	1	8	8
FINSA Nuevo Laredo and Nuevo Laredo Poniente	Jan-23-24	13	1	14	11.67
FINSA Aguascalientes	Feb-01-24	12	0	12	12
FINSA Puebla I y II	Feb-06-24	14	4	18	22.5
TOTAL ATTENDEES		46	6	52	54.17

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 workforce. Each year we invite our employees to participate in courses, workshops and talks focused on the development of competencies and skills that we offer as part of our training program.

Our Global Human Capital Policy sets forth the guidelines to ensure that all our employees have access to training and education processes that enhance their knowledge and improve their job performance.

TRAINING AND **education**

GRI 404-1, 404-3
SDG 4, 5, 6, 8, 10

FINSA's training program includes courses on workplace inclusion, risk management, sustainability, talent management, emotional well-being, assertive communication, ethics, resilience, technical issues, and the development of soft skills.

In 2024, we recorded a total of 2,939 training hours through 42 courses, workshops, and conferences attended by both permanent and temporary employees.

The training sessions have been categorized into three groups:



SOCIAL

20 COURSES ON
SOCIAL ISSUES

GOVERNANCE

5 COURSES ON
GOVERNANCE
ISSUES

TECHNICAL

17 COURSES ON
TECHNICAL
ISSUES

Some of the trainings were:

-  **SELF-DEVELOPMENT**
-  **DEVELOP TALENT**
-  **STRESS MANAGEMENT TECHNIQUES**
-  **ESG TALKS: GOVERNANCE IN THE FACE OF GLOBAL WARMING**
-  **ACHIEVE RESULTS**
-  **QUALITY OF SERVICE**
-  **TRANSFORM YOUR EMOTIONS INTO TOOLS FOR SUCCESS**
-  **SUSTAINABLE SUPPORT PROGRAM**
-  **CUSTOMER ORIENTED**
-  **SELF-ESTEEM AND ASSERTIVENESS AT WORK**
-  **WORKPLACE RESILIENCE**
-  **THE STAGE: EMPOWERING WOMEN'S LEADERSHIP**
-  **PROMOTE INNOVATION AND CHANGE**
-  **EMOTIONAL WELL-BEING AS PART OF MENTAL HEALTH**
-  **OSHA COURSE**
-  **MASCULINITIES WORKSHOP**
-  **IT IS COLLABORATIVE**
-  **ASSERTIVE COMMUNICATION TECHNIQUES**
-  **RISK MANAGEMENT EXECUTIVE PROGRAM**
-  **SOCIAL SUSTAINABILITY**

Moreover, to promote ethics and legality, we organized the webinar “Following the Code of Ethics at the Company,” which was delivered on May 17 by an external speaker. The invitation was open to all our stakeholders.

1,166

ATTENDANCE AT COURSES GIVEN TO PERMANENT AND TEMPORARY EMPLOYEES

2,939 TOTAL HOURS



404
WOMEN



762
MEN

SOCIAL
992 TRAINING HOURS



GOVERNANCE
385 TRAINING HOURS



TECHNICAL
1,562 TRAINING HOURS



887

ATTENDANCE AT COURSES GIVEN TO PERMANENT EMPLOYEES

2,251 TOTAL HOURS



322
WOMEN



565
MEN

SOCIAL
726 TRAINING HOURS



GOVERNANCE
380 TRAINING HOURS



TECHNICAL
1,145 TRAINING HOURS



279

ATTENDANCE AT COURSES GIVEN TO TEMPORARY EMPLOYEES

688 TOTAL HOURS



82
WOMEN



197
MEN

SOCIAL
266 TRAINING HOURS



GOVERNANCE
5 TRAINING HOURS



TECHNICAL
417 TRAINING HOURS



ANNUAL PERMANENT EMPLOYEE TRAINING HOURS

AVERAGE ANNUAL HOURS OF TRAINING FOR PERMANENT EMPLOYEES

JOB CATEGORY	MEN	WOMEN	TOTAL HOURS
President	4	0	2
Vice Presidents	4	4	4
Directors	2.91	3.25	3.08
Managers	8.94	15.28	12.11
Coordinators	5.04	1.81	3.43
Analysts	2.41	3.64	3.03
Auxiliary	2	1.27	1.64
Practitioners	0	4.8	2.4
Operational (Security, cleaning)	1	1	1
Total hours			32.68

TRAINING HOURS BY TYPE OF CONTRACT

TYPE OF CONTRACT	MEN	WOMEN	TOTAL	TOTAL HOURS	HOURS PER EMPLOYEE
Permanent employees	565	322	887	2,251	2.54
Temporary employees	197	82	279	688	2.47
Total	762	404	1,166	2,939	2.52

Additionally, to raise awareness of environmental, civic, personal finance, health, and human development topics, FINSA organized a conference program consisting of in-person meetings for corporate office personnel and virtual meetings for all employees, which were occasionally open to all stakeholders. The conferences were delivered by external speakers.

CREATING NETWORKS: COOPERATION AND SOLIDARITY AMONG WOMEN
 MAR-08-24
FINSA TEAM
 ONLINE

JUGGLING MY LIFE: STRATEGIES TO MANAGE A FAST-PACED WORLD
 JUL-26-24
FINSA CORPORATE
 IN-PERSON

CLIMATE CHANGE RISKS AND OPPORTUNITIES FOR BUSINESS
 OCT-04-24
ALL STAKEHOLDERS
 ONLINE

LEADING UP TO THE 2024 ELECTION
 APR-09-24
ALL STAKEHOLDERS
 ONLINE

THE HEALTHY EATING PLATE
 AUG-27-24
FINSA TEAM IN NUEVO LEÓN
 IN-PERSON

PERSONAL FINANCE
 OCT-18-24
FINSA CORPORATE
 IN-PERSON

COMPREHENSIVE WELL-BEING AND HEALTHY HABIT DEVELOPMENT
 APR-26-24
FINSA TEAM
 ONLINE

LAUGHTER YOGA
 AUG-30-24
FINSA TEAM IN NUEVO LEÓN
 IN-PERSON



PERFORMANCE evaluation

GRI 404-3
SDG 5, 8, 10

We conduct an annual evaluation to assess employee performance levels and identify training and development needs. This evaluation includes a review of goal achievement, teamwork, leadership, interpersonal relationships, and management skills based on the employee's job position.

At the end of the evaluation, each employee receives feedback on their areas for improvement and strengths, as well as suggestions to improve their performance.

In 2024, 393 employees, both men and women, underwent a performance evaluation, accounting for 87.5% of the permanent workforce.

PERFORMANCE EVALUATION OF PERMANENT EMPLOYEES

POSITION	18-30 YEARS OLD	31 TO 50 YEARS OLD	51 AND OVER	TOTAL
Chief Executive Officer	0	0	0	0
Vice Presidents	0	2	4	6
Directors	0	11	5	16
Managers	3	39	13	55
Coordinators	9	53	11	73
Analysts	16	30	5	51
Auxiliary	5	9	1	15
Practitioners	1	0	0	1
Operational Personnel (Maintenance and Janitorial Services)	26	70	80	176
Total	60	214	119	393

DIVERSITY AND **inclusion**

Promoting inclusion for all individuals, regardless of gender, age, or disability, has allowed us to build strong, responsible, equitable, and diverse teams. As part of our social responsibility, we respect the human rights of all our employees, rejecting discrimination, promoting workplace equality, and offering competitive salaries.

This commitment, in our Global Human Capital Policy, ensures that the recruitment process is conducted in a transparent and inclusive manner under equal conditions for all candidates, free of gender and age biases.

Our approach focuses on understanding the experience, skills, and abilities of all FINSA candidates, enabling us to make the best hiring decisions and select individuals who will contribute to the company and continue developing their professional careers with us.



EMPLOYEE Diversity

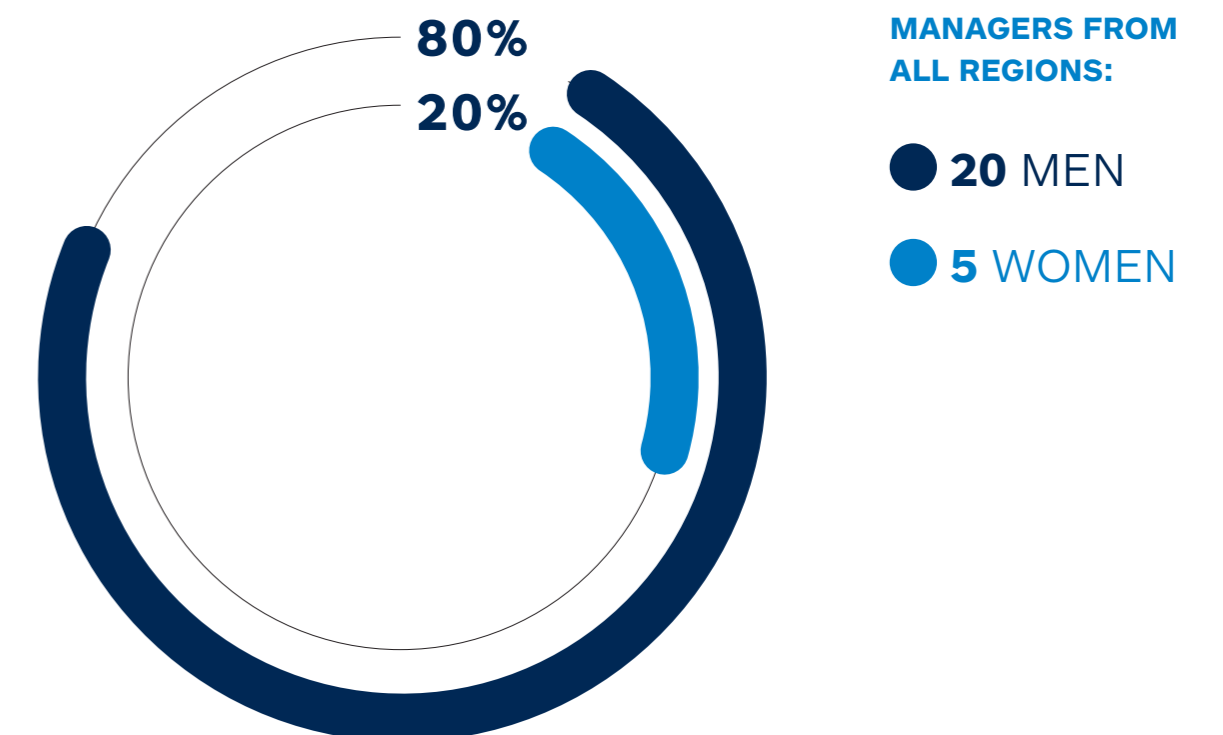
GRI 202-2, 405-1
SDG 5, 8

We follow the same process for selecting, recruiting, and hiring personnel in all locations where we have industrial parks. Job openings are made public. Local residents who meet the job requirements are prioritized, which supports the area's economic and social development.

Our management team consists of 25 people, 20 men and five women, who live in the Northwest, Northeast, Bajío and West regions where FINSA operates.



REGIONS	NUMBER OF MALE MANAGERS	PERCENTAGE MALE MANAGERS	NUMBER OF FEMALE MANAGERS	PERCENTAGE OF FEMALE MANAGERS	TOTAL
! NORTHWEST	0	0	1	4%	1
! NORTHEAST	18	72%	4	16%	22
! BAJIO AND WEST	2	8%	0	0	2
! CENTRAL MEXICO	0	0	0	0	0
! Total	20	80%	5	20%	25





Our workforce consists of six vice presidents, three of whom are women; 18 directors, 15 men and three women; 60 managers, 39 men and 21 women; as well as 80 coordinators and 61 analysts.

EMPLOYEES BY AGE RANGE AND JOB POSITION

POSITION	WOMEN			MEN			TOTAL
	18-30 YEARS OLD	31 TO 50 YEARS OLD	51 AND OVER	18-30 YEARS OLD	31 TO 50 YEARS OLD	51 AND OVER	
Chief Executive Officer	0	0	0	0	0	1	1
Vice Presidents	0	3	0	0	1	2	6
Directors	0	2	1	0	9	6	18
Managers	2	18	1	1	25	13	60
Coordinators	3	17	7	7	41	5	80
Analysts	10	23	3	13	10	2	61
Auxiliary	6	7	2	2	2	1	20
Practitioners	0	0	0	2	0	0	2
Operational Personnel (Maintenance and Janitorial Services)	2	8	12	28	74	77	201
Total	23	78	26	53	162	107	449

OUR COMMUNITIES AND

Social Responsibility

GRI 3-3, 203-1, 413-1

SDG 3, 4, 5, 10, 11, 13, 14, 15, 17

20 SOCIAL AND ENVIRONMENTAL SUPPORT PROGRAMS

+9,000 PEOPLE BENEFITED

+40 PARTNER INSTITUTIONS

18 INVITED SUPPLIERS

+2,100 HOURS OF VOLUNTEER WORK

275 FINSA VOLUNTEERS

Contributing to community development is part of FINSA's culture of social responsibility. Our nationwide activities focus on three key areas:

ENVIRONMENTAL CARE

EDUCATION

SUPPORT FOR SOCIAL CAUSES

In 2024, we participated in 20 programs that helped social and environmental causes, working with over 40 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, talks and blood donation, among others.

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

In 2024, we helped more than 9 thousand people through the different actions we carried out as part of our commitment to social responsibility.



Environment

EARTH DAY

3,756
PEOPLE BENEFITED

16 SCHOOLS BENEFITED

2 DAYCARE CENTERS BENEFITED

363 TREES PLANTED

182 VOLUNTEER EMPLOYEES

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

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

As part of reforestation activities, we planted 363 trees and 233 plants and carried out maintenance and cleaning activities of green areas. The species planted included, among others: 64 live oak trees, 58 fruit trees, 50 flame trees (Delonix regia), 25 fir trees, 20 Afghan pines, 12 walnut trees, 9 poplars, 10 maples, 10 privets, as well as other species such as Italian cypress, lemon cypress, Chilean myrtle, anacahuita, Ficus, rosewood, and endemic species. Additionally, over 80 duranta plants, 20 decorative and edible plants and 10 oleanders, petunias, and basils were planted.

This activity benefited 3,756 students from 16 different schools and two daycare centers, located in 16 municipalities of 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
NORTHWEST	2		52	31	638
NORTHEAST	9	1	117	50	2,410
BAJIO AND WEST	4		113	40	576
CENTRAL MEXICO	1	1	81	112	132
Total	16	2	363	233	3,756





BENEFITED CAMPUSES

REGION	SCHOOL	LOCATION	BENEFICIARIES
NORTHWEST	“Tarike” Elementary School	Ciudad Juárez, Chihuahua	150
	“Jesús García” Elementary School	Tijuana, Baja California	488
NORTHEAST	“José Vasconcelos” Elementary School	Matamoros, Tamaulipas	574
	“Alfonso Sánchez Sánchez” Multiple Attention Center (CAM)	Matamoros, Tamaulipas	42
	Community Remote Learning High School No. 001	Reynosa, Tamaulipas	62
	“Gilberto Puente González” Kindergarten	Nuevo Laredo, Tamaulipas	136
	“Octavio Paz” Kindergarten	Nuevo Laredo, Tamaulipas	87
	Park Daycare	Guadalupe, Nuevo León	203
	“Mariano Arista” Kindergarten	Apodaca, Nuevo León	235
	“Centenario de la Revolución Mexicana” Elementary School	Santa Catarina, Nuevo León	747
	“Professor Laura García Jaime” Elementary School	San Pedro Garza García, Nuevo León	154
	“Emiliano Zapata” Elementary School	Saltillo, Coahuila	170
BAJIO AND WEST	“Efraín González Luna” Kindergarten	Tlaquepaque, Jalisco	206
	“Carlos Monsiváis Aceves” Elementary School	Santa Rosa Jáuregui, Querétaro	226
	“Tonalpohualli” Kindergarten	El Marqués, Querétaro	66
	“Huitzilopochtli” Kindergarten	Aguascalientes, Aguascalientes	78
CENTRAL MEXICO	Asociación de Ayuda Infantil México, A.C.	Iztapalapa, Mexico City	57
	“Águiles Serdán” Kindergarten	Cuautlancingo, Puebla	75
 Total			3,756

CELEBRATING EARTH DAY

Through 369 volunteer actions, 182 of our employees completed 1,568.23 hours of volunteer work in daycare centers and public schools in communities near our operations.



182

VOLUNTEERS
1,568.23 HOURS OF VOLUNTEER

33
WOMEN



149
MEN

NORTHWEST
165 VOLUNTEER HOURS



NORTHEAST
787.98 VOLUNTEER HOURS



BAJIO AND WEST
482 VOLUNTEER HOURS



CENTRAL MEXICO
133.25 VOLUNTEER HOURS



CLEANING OF PUBLIC SPACES

As part of our environmental responsibility, in 2024 we participated in two public space cleanup activities, one at a beach and another at a hill, held in September and November.

For the third consecutive year, we took part in the “Salvemos la playa [Save the Beach]” Community Project at El Vigía in Tijuana, where we helped remove 566.5 kilograms of waste with the support of over 250 volunteers, including 15 of our employees.

We also organized an environmental cleanup of the Cerro del Obispado in Monterrey, Nuevo León, on November 23, in which 12 of our employees and nine of their guests participated as volunteers. In two hours, the crew collected a total of 218.3 kilograms of waste.

**“SALVEMOS LA PLAYA
[SAVE THE BEACH]”
COMMUNITY PROJECT**
SEPTEMBER 21
NORTHWEST
FINSA TIJUANA

**CERRO DEL OBISPADO
CLEANUP**
NOVEMBER 23
NORTHEAST
CORPORATE OFFICE



COMMITTED TO the environment

With the participation of 27 employees, we cleaned public spaces, totaling 84 volunteer hours.

27 VOLUNTEERS
84 VOLUNTEER HOURS



8
WOMEN



19
MEN

NORTHWEST
60 VOLUNTEER HOURS



NORTHEAST
24 VOLUNTEER HOURS



TREE DONATION

On April 24, we joined the Parks and Gardens team of the Municipality of Aguascalientes in a reforestation effort to restore the medians along the Miguel de la Madrid Avenue.

FINSA donated 80 native trees, which were planted using the “solid rain” system, often used in FINSA Aguascalientes Park gardens. This technology helps retain moisture and can reduce water usage by up to 50%, decreasing the frequency of irrigation.

20 VOLUNTEER HOURS

10 EMPLOYEES





RECICLATÓN [RECYCLEATHON]

2.3 TONS OF ELECTRONIC WASTE

5 PARTICIPATING STATES

Committed to environmental care and raising awareness about proper electronic waste disposal, we carried out the “Recycleathon” program from October to December.

This campaign was aimed at employees and customers of our industrial parks, who were asked to responsibly dispose of communication devices, office equipment, computers and household appliances.

Our corporate and administrative offices served as collection centers. At the end of the campaign, participating locations ensured that the collected items were sent to specialized recycling facilities in their communities.

The campaign successfully gathered and disposed of 2,324.45 kilograms of electronics from five Mexican states: Aguascalientes, Nuevo León, Puebla, Querétaro and Tamaulipas.

Proceeds from the sale of electronic scrap were donated to FINSA Foundation.

REGION	SITE	KILOGRAMS
NORTHEAST	Corporate Office	73
	FINSA Guadalupe	222
	FINSA Monterrey	
	FINSA Santa Catarina I	100
	FINSA Santa Catarina II	
FINSA Reynosa Maquilpark	132.45	
BAJIO AND WEST	FINSA Querétaro I	1,150
	FINSA Querétaro II	214
	FINSA Aguascalientes	230
CENTRAL MEXICO	FINSA Puebla I	203
Total		2,324.45

BATTERY DISPOSAL

We have acrylic containers in our administrative offices for the proper disposal of batteries, aiming to reinforce employee environmental awareness.

In 2024, we collected 22 kilograms of used batteries, divided into two shipments sent in March and September to a university student campaign aimed at engaging the community in material collection, which were later sent to recycling centers.

Education

898 CHILDREN BENEFITED

4 SCHOOLS RENOVATED

59 PARTICIPATING VOLUNTEERS

18 DONATING SUPPLIERS

PINTAR SONRISAS [PAINTING SMILES]

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

In 2024, we worked on four public schools located in El Marqués, Querétaro; Matamoros, Tamaulipas; Santa Catarina, Nuevo León; and Aguascalientes, Aguascalientes, benefiting 898 school-age children.



PINTAR SONRISAS [PAINTING SMILES]

Querétaro

On August 10, the “Tonalpohualli” Kindergarten, located in El Carmen, municipality of El Marqués, Querétaro, welcomed 15 of our volunteers from FINSA Querétaro’s three industrial parks. They participated in painting the court lines and maintaining the green areas.

Thanks to the generosity of time and in-kind donations from four of our suppliers, the school received electrical maintenance and furniture, including 30 chairs and 10 tables, two basketball hoops, three whiteboards and 10 mats. They also provided paint and painting supplies.

15 VOLUNTEER EMPLOYEES

4 SUPPLIERS

66 STUDENTS BENEFITED

**IMPROVED AREAS:
CLASSROOMS AND
OUTDOOR AREAS**

**MAINTENANCE, FURNITURE,
APPEARANCE, AND COMFORT
SOLUTIONS**





PINTAR SONRISAS [PAINTING SMILES]:

Matamoros

On August 10, the “Nueva Creación” Elementary School, located in Matamoros, Tamaulipas, welcomed 16 of our volunteers who helped paint several exterior walls and maintained green areas.

Five of our suppliers joined the program by donating paint and painting supplies.

16 VOLUNTEER EMPLOYEES

5 SUPPLIERS

440 STUDENTS BENEFITED

230 MORNING SHIFT

210 AFTERNOON SHIFT

IMPROVED AREAS:
OUTDOOR AREAS

MAINTENANCE
AND APPEARANCE
SOLUTIONS

PINTAR SONRISAS [PAINTING SMILES]: **Santa Catarina**

On August 17, the “Alfonso Reyes” Elementary School in Santa Catarina, Nuevo León, welcomed 20 of our employees, who painted benches and outdoor planters, as well as three classroom interiors.

The school benefited from in-kind and time donations from four of our suppliers, including six air conditioning units, paint and materials. The school’s appearance and safety were improved through debris removal, electrical maintenance and the donation of lamps, connectors, sockets, and light bulbs for classrooms and outdoor hallways.

20 VOLUNTEER EMPLOYEES

4 SUPPLIERS

360 STUDENTS BENEFITED

**IMPROVED AREAS:
CLASSROOMS AND
OUTDOOR AREAS**

**MAINTENANCE, LIGHTING,
CLEANING, APPEARANCE
AND COMFORT
SOLUTIONS**



PINTAR SONRISAS [PAINTING SMILES]: **Aguascalientes**

On December 14, the “Pablo Alonso Lozano” Elementary School in Aguascalientes, Aguascalientes, welcomed eight of our employees and three of their guests, who painted the outside of a classroom.

Six of our suppliers contributed with donations and improvements, including: paint for the volunteers to use, replacement of drinking fountain filters and a hydro-sanitary pump, installation of a mini-split air conditioning unit, electrical system replacements, balancing and installation of new light fixtures, cleaning and painting, grass for the sports field, repair and painting of playground equipment and ironwork.

8 VOLUNTEER EMPLOYEES

6 SUPPLIERS

32 STUDENTS BENEFITED

**IMPROVED AREAS:
CLASSROOMS AND
OUTDOOR AREAS**

**ELECTRICAL AND LIGHTING
MAINTENANCE, CLEANING,
APPEARANCE AND
COMFORT SOLUTIONS AND
DRINKING WATER AND
HYDRO-SANITARY NETWORK
MAINTENANCE**





OUR PINTAR SONRISAS [PAINTING SMILES] EMPLOYEES

Our 59 volunteers carried out 206 volunteer hours at the four schools that benefited from the "Painting Smiles" program.

59 VOLUNTEERS
206 VOLUNTEER HOURS



25
WOMEN



34
MEN

NORTHEAST
147 VOLUNTEER HOURS
800 BENEFICIARIES



BAJIO AND WEST
59 VOLUNTEER HOURS
98 BENEFICIARIES



898 BENEFICIARIES

WOMEN INSPIRING WOMEN

116 STUDENTS BENEFITED

14 FINSA VOLUNTEERS

This year was the first year of the “Women Inspiring Women” program, aimed at motivating girls and young women to continue their education.

During the program, 14 of our female employees spoke, sharing their professional experiences, emphasizing the importance of education in the workplace, and offering valuable advice to all attendees.

From March 12 to 23, in honor of International Women’s Day, we hosted five talks in Saltillo, Monterrey, and Ciudad Juárez at shelters, foster homes, and a community center, which are institutions that support young women in vulnerable situations.

The talks benefited 116 students from different grades, such as middle school, high school and university.

#	CITY	EDUCATIONAL INSTITUTION	FINSA FEMALE VOLUNTEERS	BENEFICIARIES	GRADE
1	Saltillo	La Casa de los Niños de Saltillo A.C.	2	15	Middle School
2	Monterrey	León Ortigosa A.B.P.	4	27	Middle school, high school and university
3	Monterrey	Orientación Social Femenina de Monterrey A.C.	4	23	Middle School
4	Ciudad Juárez	Hogar de Amor y Superación A.C.	2	17	Middle school, high school and others
5	Monterrey	Nuestros Pequeños Hermanos México	2	34	University
Total			14	116	



TILES

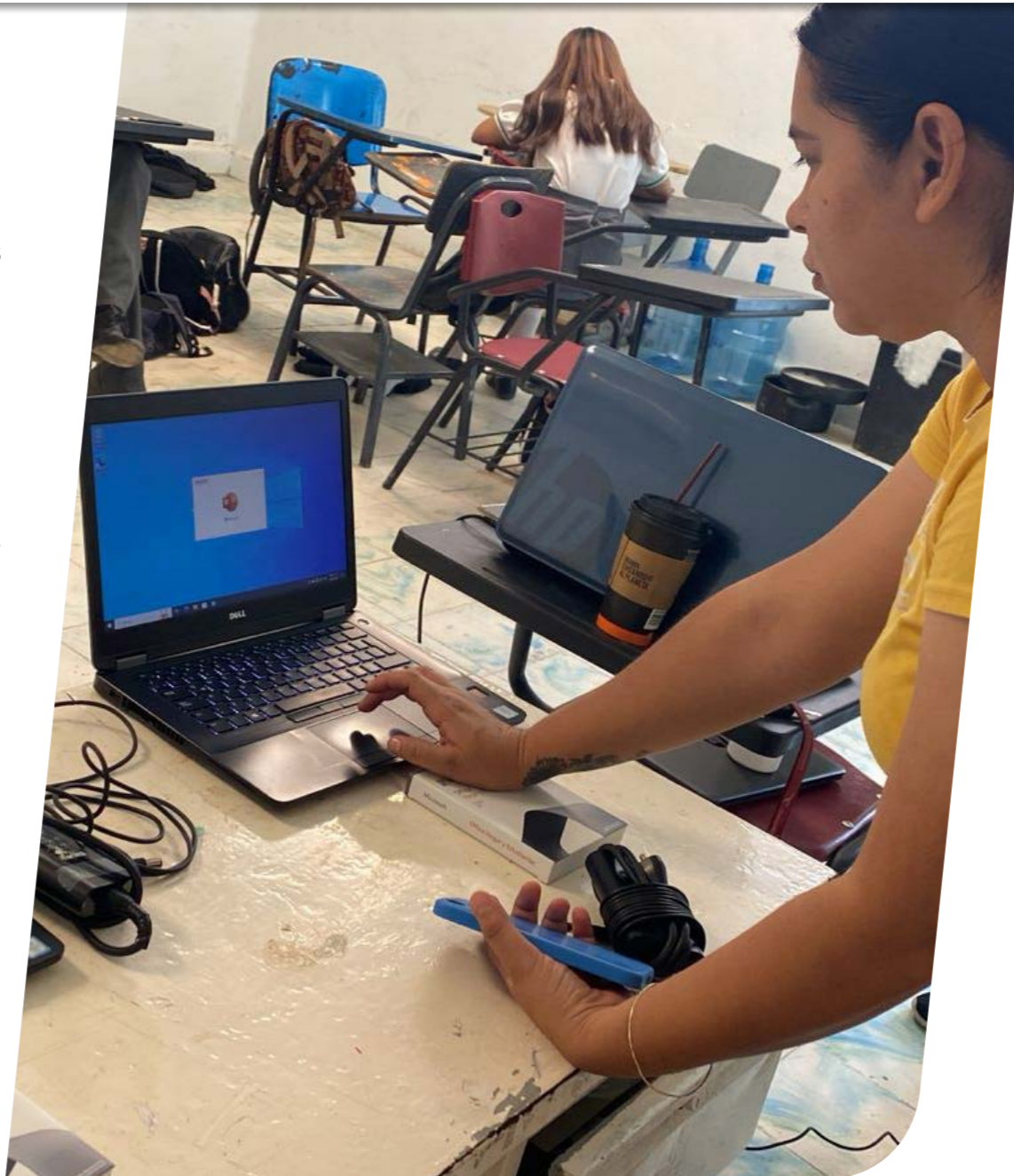
As part of our commitment to the community, we reused excess concrete from the construction of Multitenant V in Santa Catarina, by pouring it into molds to make tiles, which we donated to a school near our operations.

On September 21 and October 7, we delivered a total of 131 concrete tiles to “José Luis Guzmán Flores” Elementary School, located in the Privadas del Parque neighborhood, approximately three kilometers from FINSA Santa Catarina I.

274 STUDENTS BENEFITED:

164 IN THE MORNING SHIFT

110 IN THE AFTERNOON SHIFT



COMPUTER DONATION

On April 29, we donated computer equipment and office furniture to “Miguel F. Martínez” Elementary School, located in the Valle Soleado neighborhood in Guadalupe, Nuevo León. The donations included two second-hand laptops with two new Office 2021 Home & Student licenses, as well as office furniture such as desks, drawers, and a whiteboard, among other items.

A total of 300 students, 12 group teachers, as well as other teachers and administrative and operational personnel from the morning shift benefited from these donations.

Additionally, on June 25, we delivered computer equipment to Community Remote Learning High School No. 001, located in Reynosa, Tamaulipas.

The donations included two second-hand laptops with two new Office 2021 Home & Student licenses, benefiting 62 students.

300 STUDENTS BENEFITED IN NUEVO LEÓN

62 STUDENTS BENEFITED IN TAMAULIPAS



SCHOOLS BENEFITED

In 2024, we were able to support 21 different schools and two daycare centers through our “Earth Day” and “Painting Smiles” programs, as well as through our donations of tiles, computers, and furniture.

FINSA-INEA COLLABORATION AGREEMENT

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

Thanks to this agreement, in 2024, three employees from two locations received their middle school certificates.

- 3 MIDDLE SCHOOL GRADUATES**
- 2 FINSA NUEVO LAREDO PONIENTE**
- 1 FINSA SANTA CATARINA**



COMMUNITY support

CHILDREN'S DAY

On April 30, we celebrated "Children's Day" with the children staying at the migrant shelter known as Casanicolás, located in the Guadalupe Victoria neighborhood in the municipality of Guadalupe, Nuevo León.

With the support of nine volunteer employees, we held an enrichment event featuring various recreational activities for the children. The event included a piñata, giving out bags of candy, and coordinating fun activities as well as board games.

As part of this initiative, recognitions and prizes were awarded to the winners of the different activities. The giveaways included watches, sunglasses, pinwheels, socks, bubble blowers, cookies, lollipops, and assorted candy.



50 PEOPLE BENEFITED: 24 CHILDREN AND 26 ADULT MIGRANTS

30 VOLUNTEER HOURS

BLOOD DRIVE

We participated for the fifth time in Share Party, the blood drive organized by Blooders, held on August 8. We welcomed personnel from the State Center for Blood Transfusion to our corporate offices, where they helped 22 employees donate blood, indirectly benefiting 66 people.

MEXICAN RED CROSS

In April, we made a donation to the Mexican Red Cross to contribute to its pre-hospital service operations.





UNIDAS CONTIGO [UNITED WITH YOU]

In October, we conducted an in-house breast cancer awareness initiative, which, in addition to raising awareness, supported the association of survivor and volunteer women called Unidas Contigo. In October, we made a financial donation to contribute to disease prevention and patient care. Employee contributions to the campaign were matched by the company. Personnel who contributed to the cause received a commemorative pink thermos from FINSA.

TECHO MÉXICO

For the sixth time, we partnered with TECHO México, donating an emergency progressive housing unit, which was built by personnel from both organizations.

On November 9 and 10, 21 of our employees took part in building the housing unit, which was donated to a family in the San Bernabé community, located in Monterrey, Nuevo León, for a total of 210 hours of volunteer work.

Additionally, two of our suppliers participated by donating tools and safety equipment, which were used during the volunteer efforts.

In total, 16 people benefited from these actions, six directly and 10 indirectly.



COLLECTING BOTTLE CAPS

To support children and young people diagnosed with cancer, we have two outdoor containers at the FINSA Matamoros del Norte and Guadalupe industrial parks to collect plastic bottle caps, which are donated to Banco de Tapitas, A.C., an organization that helps cover medical treatment expenses.

In October, we delivered 116 kilograms of bottle caps collected from the container at the FINSA Matamoros del Norte industrial park.

The campaign is open to all stakeholders, including FINSA employees, customers, suppliers, and visitors.

We also have acrylic containers at our facilities in Santa Catarina, Guadalupe, Apodaca, Querétaro, Aguascalientes, Tijuana, Ciudad Juárez, Puebla, Matamoros, Reynosa, and Nuevo Laredo, as well as at our corporate offices, to encourage our employees to contribute to the cause.



INSTITUTO NUEVO AMANECER [NEW DAWN INSTITUTE]

In honor of Disability Day and Human Rights Day, we asked our employees to participate in a trivia game through our internal newsletter. The first to answer correctly received a gift made by young people with cerebral palsy who take part in the Imagina Workshop at Instituto Nuevo Amanecer.

CASA SIMÓN DE BETANIA [SIMON OF BETHANY HOUSE] IN MONTERREY

On October 2, we participated as sponsors of an event organized by a real estate broker to benefit Casa Simón de Betania, an organization that offers support to people in vulnerable situations.



CASA DE REPOSO [RETIREMENT HOME]

On December 21, six of our employees donated two hours of their time to the “Virgen de Guadalupe” Casa de Reposo, located in Monterrey, Nuevo León, where our volunteers played bingo with at least 40 residents.

The winners received various prizes from FINSA, including personal hygiene items such as soaps, deodorants, toothpaste, cotton swabs, body lotion, shampoo, toothbrushes, facial tissues, wet wipes, rolls of toilet paper, and socks.

TOY DRIVE

In December, we donated 4,368 toys to children in vulnerable situations through 16 municipal and state public organizations, which distributed them during Christmas celebrations.

Our donations were sent to the Ministry of the Economy of Nuevo León and 15 offices of the System for Integral Family Development (DIF), located across nine states in the Mexico: Aguascalientes, Baja California, Chihuahua, Coahuila, Jalisco, Nuevo León, Puebla, Querétaro and Tamaulipas.

ORGANIZATION	TOTAL NUMBER OF TOYS	DELIVERY DATE
• DIF Santa Catarina	276	December 10
• DIF Guadalupe	276	December 10
• DIF Reynosa	222	December 10
• DIF Escobedo	276	December 11
• DIF Nuevo Laredo	222	December 11
• DIF Matamoros	222	December 12
• DIF Tijuana	276	December 12
• Ministry of the Economy of Nuevo León (organization that delivered the toys to DIF Nuevo León)	444	December 13
• DIF Aguascalientes	276	December 13
• DIF Ciudad Juárez	276	December 16
• DIF Apodaca	276	December 16
• DIF Ramos Arizpe	222	December 17
• DIF Querétaro	276	December 19
• DIF El Marqués	276	December 19
• DIF El Salto	276	December 20
• DIF Puebla	276	December 27
Total	4,368	



ALTRUISTIC PARTICIPATION OF OUR EMPLOYEES

Our employees' commitment to social responsibility is evident in the many community support initiatives we both organize and take part in.

Throughout the year, we contributed to various volunteer programs that helped raise awareness about the importance of education, the environment, and community support.

This year, 275 of our employees engaged in 569 volunteer initiatives through national programs, helping address the needs of our neighboring communities.

More than 2,000 hours of volunteer work have been contributed by our employees.



FINSA VOLUNTEER WORK

REGION	MEN	WOMEN	TOTAL	VOLUNTEER ENGAGEMENT	VOLUNTEER HOURS
NORTHEAST	113	52	165	342	1,251.98
NORTHWEST	17	6	23	50	227
BAJIO AND WEST	44	21	65	139	563
CENTRAL MEXICO	20	2	22	38	133.25
Total	194	81	275	569	2,175.23

SUPPORT FOR CHILDREN IN OUR COMMUNITIES

As part of our social responsibility towards our employees and always thinking of their family well-being, we built daycare centers in two of our parks, so that the parents working at FINSA parks are confident and reassured that their children, between 45 days old and 4 years old, receive the best care and education.

The FINSA Guadalupe Industrial Park Daycare Center opened in 2017, with a capacity for 252 children, while the one located at the 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 and the nearby community members who are beneficiaries. We comply with the legislation and regulations to operate Child Care Centers, regarding space requirements, functionality, materials, equipment and specialized personnel.

In 2024, we served 270 children, who participated in preventive health campaigns and daily recreational and educational activities at the facilities.

IZTAPALAPA PARK DAY CARE ACTIVITIES

48 CHILDREN ENROLLED BY THE END OF DECEMBER 2024

23 PEOPLE WORKING AT THE END OF 2024

APRIL 19:

PARENTS PARTICIPATED IN FINSA'S EARTH DAY EVENT.

JUNE 24:

TRANSPARENCIA MEXICANA VISIT.

JUNE 25 AND 26:

PARTICIPATION IN THE CHIQUITIMSS PROGRAM.

JULY 12:

TALK ON CHILD ABUSE GIVEN BY CLINIC PERSONNEL.

OCTOBER 24:

VACCINATION CAMPAIGN.



GUADALUPE PARK DAY CARE ACTIVITIES

222 CHILDREN ENROLLED BY THE END OF DECEMBER 2024

49 FROM PRESCHOOL

173 FROM EARLY CHILDHOOD EDUCATION

48 PEOPLE WORKING AT THE END OF 2024

On February 9, the Social Work department of UMF #68 visited the day care center with the ChiquitIMSS program, in which 40 preschool children participated.

The following topics were covered:

PROPER NUTRITION, CONSUMPTION OF PLAIN DRINKING WATER, PHYSICAL ACTIVITY.

INTESTINAL DEWORMING, PREVENIMSS EXAM.

PREVENTION OF ACCIDENTS, ADDICTIONS AND VIOLENCE.

PERSONAL HYGIENE, HEALTH-FRIENDLY ENVIRONMENT, RESPONSIBLE PET OWNERS.

PHYSICAL ACTIVITY, COMMUNICATION WITH PARENTS AND/OR GUARDIANS.

REPRODUCTIVE HEALTH TALK, ATTENDED BY 15 PARENTS.

DRILLS PERFORMED

ANNUAL DRILL WITH CIVIL PROTECTION PRESENT, HELD ON

JUNE 28, 112 CHILDREN AND ADULTS PARTICIPATED.

TWO NATIONAL LARGE-SCALE DRILLS:

A TOTAL OF 124 PEOPLE PARTICIPATED IN JUNE AND 119 IN SEPTEMBER.

FIRST AID COURSES

Two courses were given on creating Multifunctional Brigades and First Aid to promote a culture of prevention and emergency response. 48 employees from different areas of the daycare center participated.

On April 19, about 40 children from the Day Care Center participated in FINSA's Earth Day event.

In October, November and December we organized a campaign to give people the flu vaccine.

FINSA
Foundation

GRI 203-1, 203-2
SDG 4

7.7 million

PESOS RAISED THROUGH THE GOLF TOURNAMENT

520

SCHOLARSHIPS AWARDED

15

PARTNER EDUCATIONAL INSTITUTIONS

PARTNERSHIPS WITH

2

FOUNDATIONS



Supporting the education of children and young people has been a commitment of our FINSA Foundation for the past 15 years, driving a scholarship program for high-achieving students who face economic challenges in the regions where we operate.



As part of our fundraising efforts, FINSA organizes an annual Golf Tournament, with all proceeds going directly to the Foundation.

In May 2024, we held the 13th Annual Golf Tournament, raising 7.7 million pesos thanks to contributions from sponsors and FINSA.

We also generated additional revenue through a donation from an external institution and FINSA's internal campaigns, such as the Recycleathon, the sale of special-handling waste, and voluntary employee donations.

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

Thanks to these funds and partnerships with various institutions, our Foundation awarded 520 scholarships across all educational levels, from preschool to university, 27.14% more than in the previous school year. The scholarship recipients for the 2024-2025 school year included 222 men and 298 women, residing in the states of Coahuila, Jalisco, Nuevo León, Puebla, Querétaro, and Tamaulipas.

SCHOLARSHIPS AWARDED IN 2024

42.69%

OF RECIPIENTS WERE MEN

57.31%

OF RECIPIENTS WERE WOMEN

412

SCHOLARSHIPS WERE GRANTED THROUGH DIRECT AGREEMENTS WITH EDUCATIONAL INSTITUTIONS

108

SCHOLARSHIPS WERE AWARDED THANKS TO PARTNERSHIPS WITH FOUNDATIONS

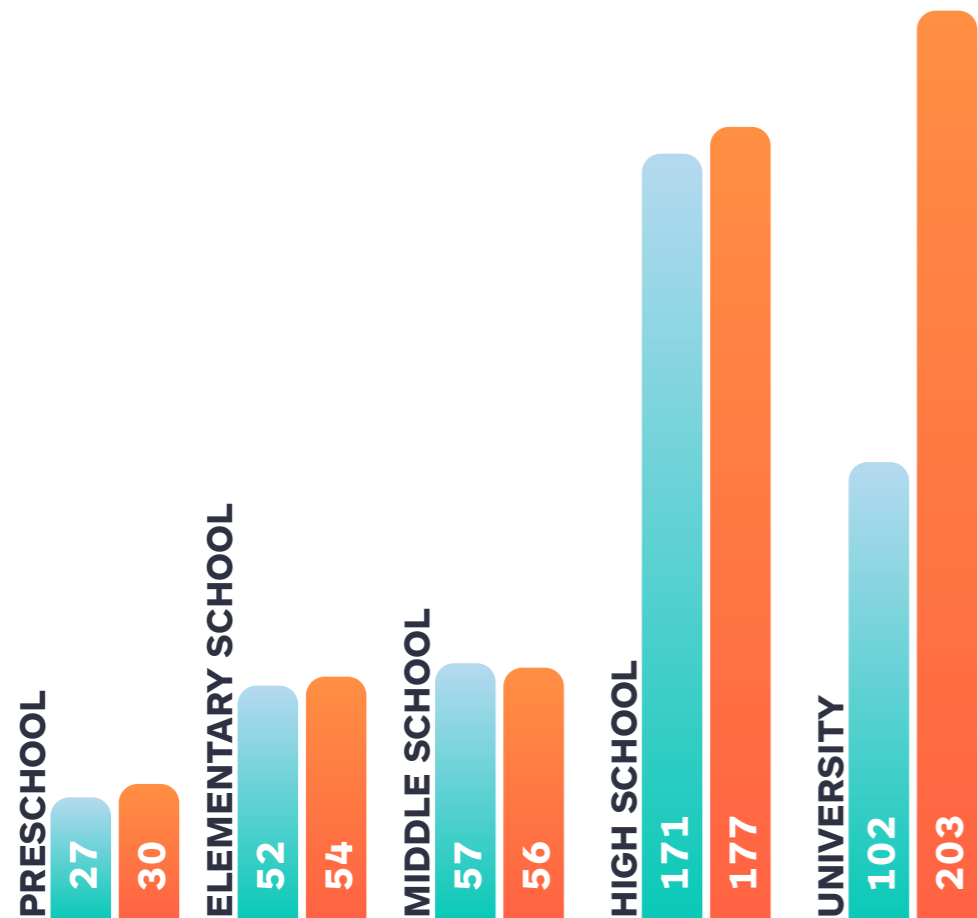
SCHOLARSHIPS PER SCHOOL YEAR

409

2023-2024 School Year

520

2024-2025 School Year



520

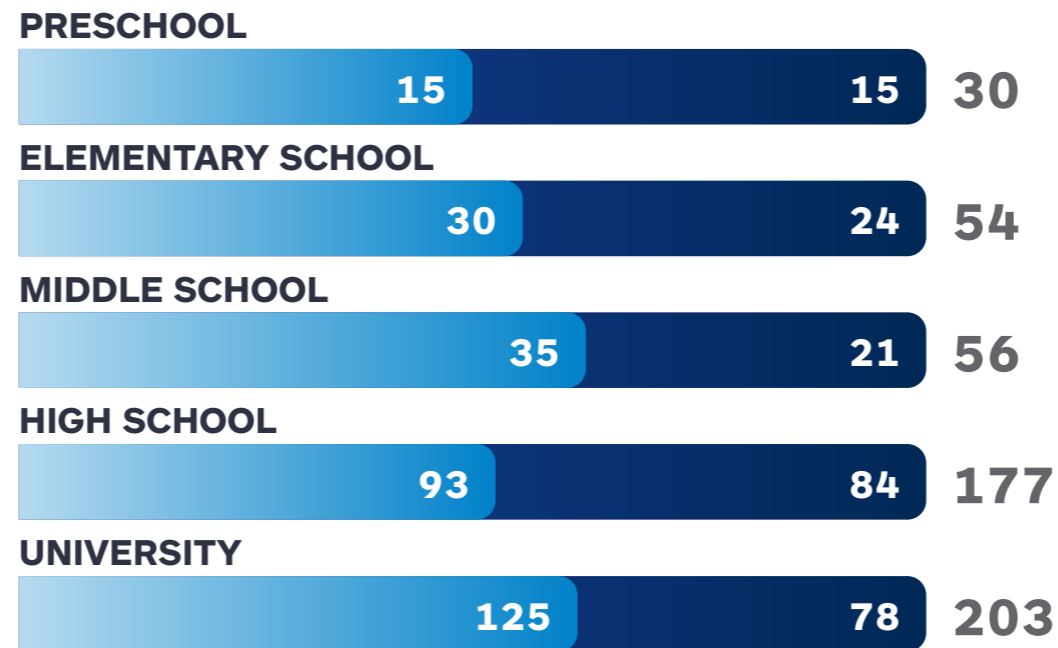
BENEFICIARIES BY GENDER AND EDUCATIONAL LEVEL



298 WOMEN



222 MEN



520

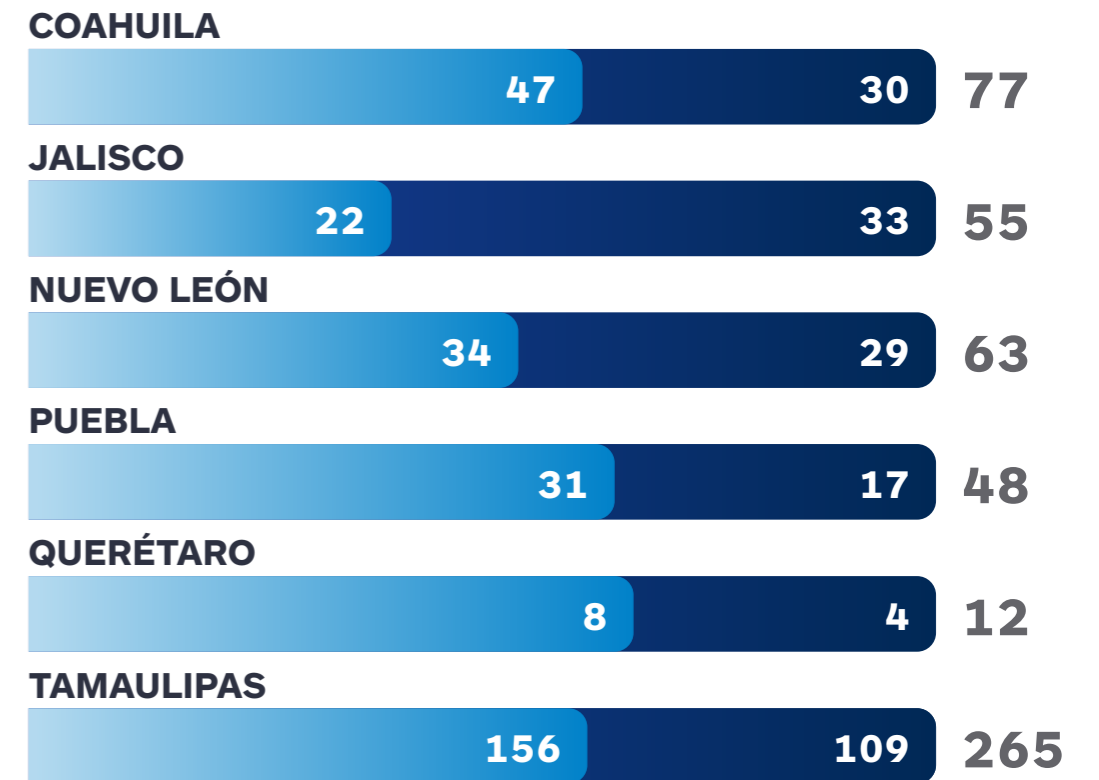
BENEFICIARIES BY GENDER AND RESIDENCE



298 WOMEN



222 MEN



High school scholarships also include specialized training, such as:

- General studies with a minor in Music
- Technical studies in Human Resources Administration
- Technical studies in Mechatronics
- Technical studies in Logistics
- General studies in Administration
- General studies in Health and Hygiene
- Technical studies in Graphic Design

At the higher education level, university students sponsored by the FINSA Foundation, as well as various educational institutions and foundations with which we have agreements or partnerships, pursue approximately 35 different degree programs, including engineering and bachelor's degrees.

The degree programs most requested by our scholarship recipients are:

- Law
- Architecture
- Graphic Design
- Medicine and Surgery
- Education
- Civil Engineering
- Industrial Design
- Administration
- Marketing
- International Trade
- Clinical Chemist
- Mechatronics
- Nutrition

AGREEMENTS WITH EDUCATIONAL INSTITUTIONS

15

AGREEMENTS WITH
EDUCATIONAL
INSTITUTIONS

412

RECIPIENTS

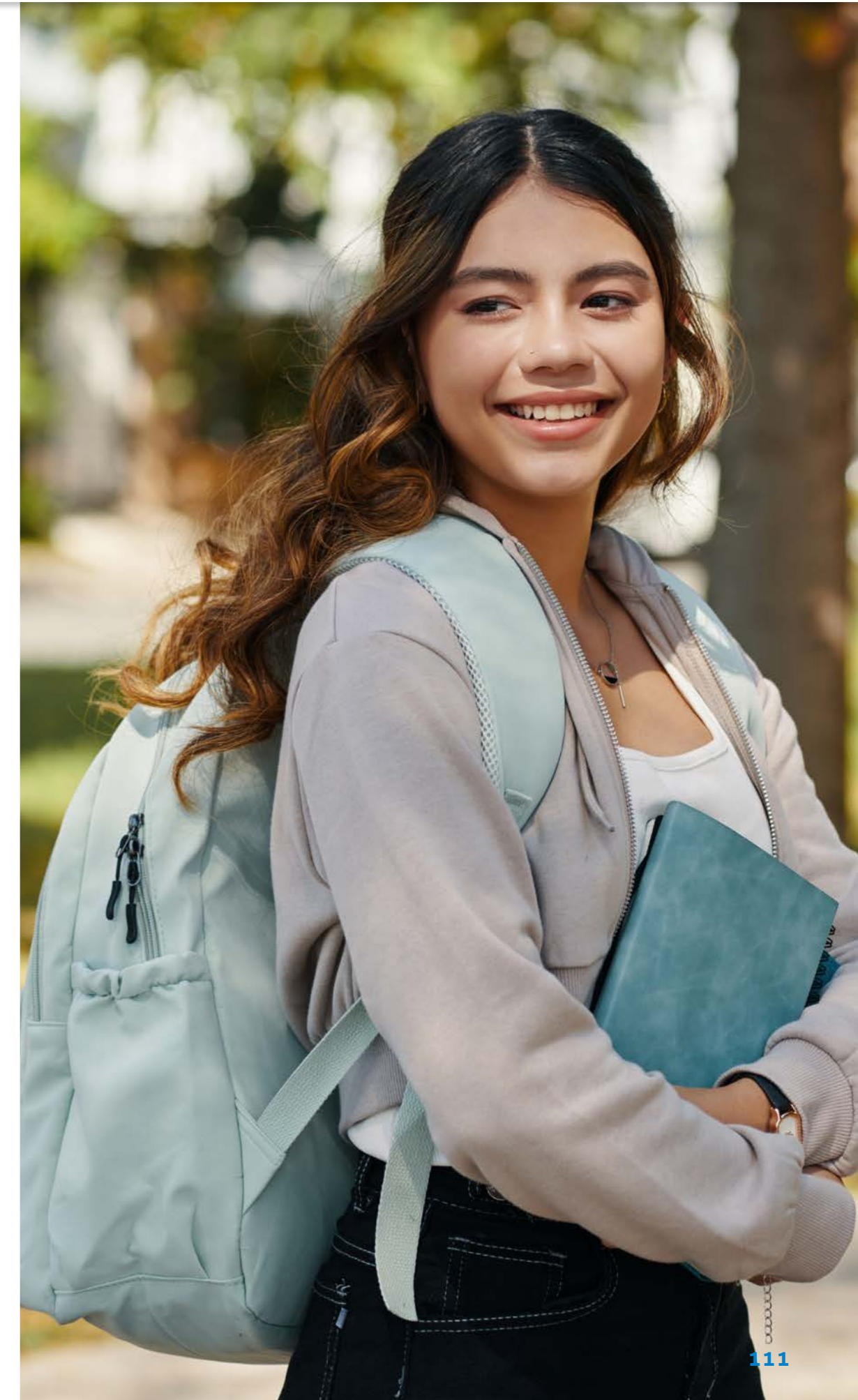
The scholarship program offered by FINSA Foundation gets stronger every year thanks to partnerships with various educational institutions, which provide students with additional financial support, allowing families to cover only a portion of tuition costs. For the 2024-2025 school year, we had 15 agreements with different educational institutions that, during the first semester, provided education to 412 scholarship recipients from our Foundation. The schools, which also contribute by offering an additional percentage of scholarships, are located in Coahuila, Jalisco, Nuevo León, Puebla, Querétaro, and Tamaulipas.



In 2024, we expanded the number of agreements by adding Universidad del Valle de Atemajac (UNIVA), Zapopan, Jalisco, and Tec Milenio, Querétaro, giving us the opportunity to broaden our support coverage.

AGREEMENTS WITH EDUCATIONAL INSTITUTIONS

REGION	CITY	EDUCATIONAL INSTITUTION	SCHOOL LEVEL	SCHOLARSHIP RECIPIENTS
NORTHEAST				
	Matamoros, Tamaulipas	Centro Universitario del Noreste (CUN)	Middle School, High School and University	63
		Colegio San Juan de los Esteros	Preschool, Elementary and Middle School	45
		Colegio La Salle Matamoros	Preschool, Elementary, Middle School and High School	36
		Universidad del Noreste de México	High school and university	33
		Colegio San Juan Siglo XXI	High School	25
	Ciudad Victoria, Tamaulipas	Universidad La Salle Ciudad Victoria	University	22
	Saltillo, Coahuila	Preparatoria La Salle	High School	26
		Universidad La Salle Saltillo	University	20
		Colegio "Ignacio Zaragoza"	Middle and High School	20
	Santa Catarina, Nuevo León	Preparatoria Politécnica Santa Catarina (UDEM program)	High School	10
	Monterrey, Nuevo León	Tec Milenio Cumbres	University	3
BAJIO AND WEST				
	Zapopan, Jalisco	Universidad del Valle de Atemajac (Univa)	High school and University	55
	Querétaro, Querétaro	Tec Milenio Querétaro	High school and University	10
CENTRAL MEXICO				
	Puebla, Puebla	Tec Milenio Puebla	High school and University	4
	Cholula, Puebla	Grupo Voluntario Alemán, A.C. (Casa Hogar Casa Del Sol)	Preschool and Elementary	40
TOTAL				412



PARTNERSHIP WITH
foundations

108

**UNIVERSITY STUDENTS
WERE AWARDED
SCHOLARSHIPS**

58

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

50

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



BBVA FOUNDATION

In 2023, our FINSA Foundation signed an agreement with BBVA Foundation to support the education of talented university students who live in vulnerable situations. In 2024, we continued this partnership to help a second year of young people, for a total of 58 university scholarship recipients.

Thanks to these agreements, during the first semester of the 2024-2025 school year, we supported 28 students from the first year and 30 from the second year, who are pursuing their university studies in Ciudad Victoria, Matamoros, Puebla, Querétaro, and Saltillo.

FUNDACIÓN DIBUJANDO UN MAÑANA [DRAWING A TOMORROW FOUNDATION]

This year, our foundation signed an agreement with Drawing a Tomorrow to provide scholarships to professional-level students pursuing their degrees at the Universidad Autónoma de Nuevo León (UANL) (Autonomous University of Nuevo León). The funds are allocated to Fundación UANL [UANL Foundation] to support young people who, despite their strong academic abilities, lack the financial resources to pay for their studies.

For the 2024-2025 school year, we awarded 50 scholarships with the support of our foundation and Drawing a Tomorrow.

Thanks to the contributions of both foundations, we were able to help 108 university students.

108

**SCHOLARSHIPS RECIPIENTS
THROUGH FOUNDATION
PARTNERSHIPS**



66
WOMEN



42
MEN

BBVA FOUNDATION

FIRST GENERATION - 2023-2024 SCHOOL YEAR



BBVA FOUNDATION

SECOND GENERATION - 2024-2025 SCHOOL YEAR



**FUNDACIÓN DIBUJANDO UN MAÑANA
[DRAWING A TOMORROW FOUNDATION]**





INTEGRAL EDUCATION PROGRAM (PIE)

Meetings for scholarship recipients and/or parents

11
IN-PERSON

4
ONLINE

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

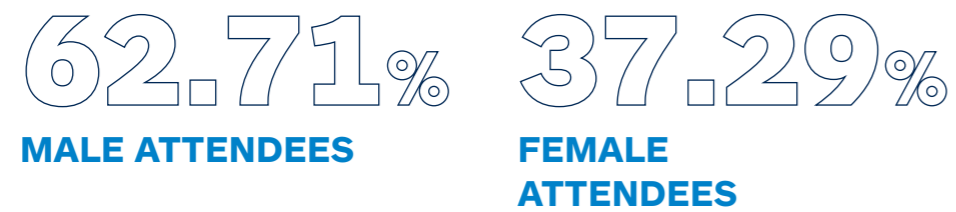
In 2024, we gave several talks, both online and in-person, covering topics such as civic rights, the value of education, peace, family relationships, and job preparation. In addition, an Educational Chamber Concert was offered to parents.

Most of the meetings and conferences were led by FINSA Foundation. The conference “Keys to a successful job interview” was given by FINSA’s Vice President of Human Capital and Sustainable Development. The educational chamber music concert was offered by a teacher and students of the Escuela Superior de Música (Higher Education School of Music), Colegio de San Juan Siglo XXI.

MEETINGS AND CONFERENCES IN 2024

#	STAKEHOLDERS BENEFITED	MEETING / CONFERENCE	BENEFICIARY INSTITUTION	TYPE
1	SCHOLARSHIP RECIPIENTS	Conference: "Education is self-education"	Tec Milenio Puebla	In-person
2		Conference: "Education for peace and the general public"	Colegio San Juan de los Esteros	In-person
3		Conference: "Keys to a successful job interview"	Invitation published on FINSA Foundation's social media	Online
4	SCHOLARSHIP RECIPIENTS AND STUDENTS	Conference: "Elections 2024: The Future in a Ballot Box"	Centro Universitario del Noreste (CUN)	In-person
5		Meeting for students	Universidad del Noreste de México	In-person
6		Conference: "Elections 2024: The Future in a Ballot Box"	Colegio La Salle	In-person
7		Conference: "Education... is self-education"	Colegio de San Juan Siglo XXI	In-person
8		Conference: "Education... is self-education"	Centro Universitario del Noreste (CUN)	In-person
9	SCHOLARSHIP RECIPIENTS AND FAMILY MEMBERS	Conference: "Education for peace and the general public"	Universidad La Salle Ciudad Victoria, Universidad La Salle Saltillo and Tec Milenio Puebla	Online
10		Conference: "Elections 2024: The Future in a Ballot Box"	Invitation published on FINSA Foundation's social media	Online
11	PARENTS OF SCHOLARSHIP RECIPIENTS	Conference: "Elections 2024: The Future in a Ballot Box"	Centro Universitario del Noreste (CUN)	In-person
12		Educational chamber music concert	FINSA Foundation's facilities for Colegio de San Juan Siglo XXI	In-person
13		Meeting: "Building a home"	Colegio San Juan de los Esteros, Colegio de la Salle Matamoros and Centro Universitario del Noreste (CUN)	Online
14		Conference: "Education for love"	Colegio San Juan de los Esteros	In-person
15		Meeting: "Crisis of authority"	Colegio San Juan de los Esteros	In-person
16	TEACHERS	Conference: "Being a teacher today"	Teachers from Colegio San Juan de los Esteros	In-person
17	OTHER INSTITUTIONS AND SERVICE CLUBS WITHOUT AN AGREEMENT	Conference: "Elections 2024: The Future in a Ballot Box"	Weekly meeting of the Matamoros Rotary Club	In-person
18		Conference: "Elections 2024: The Future in a Ballot Box"	Members of the Union of Merchants and Entrepreneurs of the Northeast (UCEN)	In-person
19		Conference: "Family"	Parents of students from Colegio CIMA	In-person
20		Conference: "Hope, the eternal light"	Teachers from CBTis 135	In-person
21		Conference: "Crisis of Authority at Home"	Parents of students from CBTis 135	In-person
22		Conference: "The culture saves us"	Students from Technical Middle School #4	In-person

TALKS FOR FINSA AND DAYCARE CENTERS PERSONNEL



Thanks to FINSA Foundation, we offer our employees annual training on civic and human development topics.

The program was taught to personnel from Aguascalientes, Ciudad Juárez, Coahuila, Guadalupe, Iztapalapa, Jalisco, Matamoros, Monterrey, Nuevo Laredo, Puebla, Querétaro, Reynosa, Santa Catarina and Tijuana, as well as to Corporate Office employees.

In the first half of 2024, the conference “Elections 2024: The future in a ballot box”, was attended by FINSA’s administrative personnel. In addition, a workshop on “Education for peace and the general public” was offered to daycare workers and personnel.



144
WOMEN



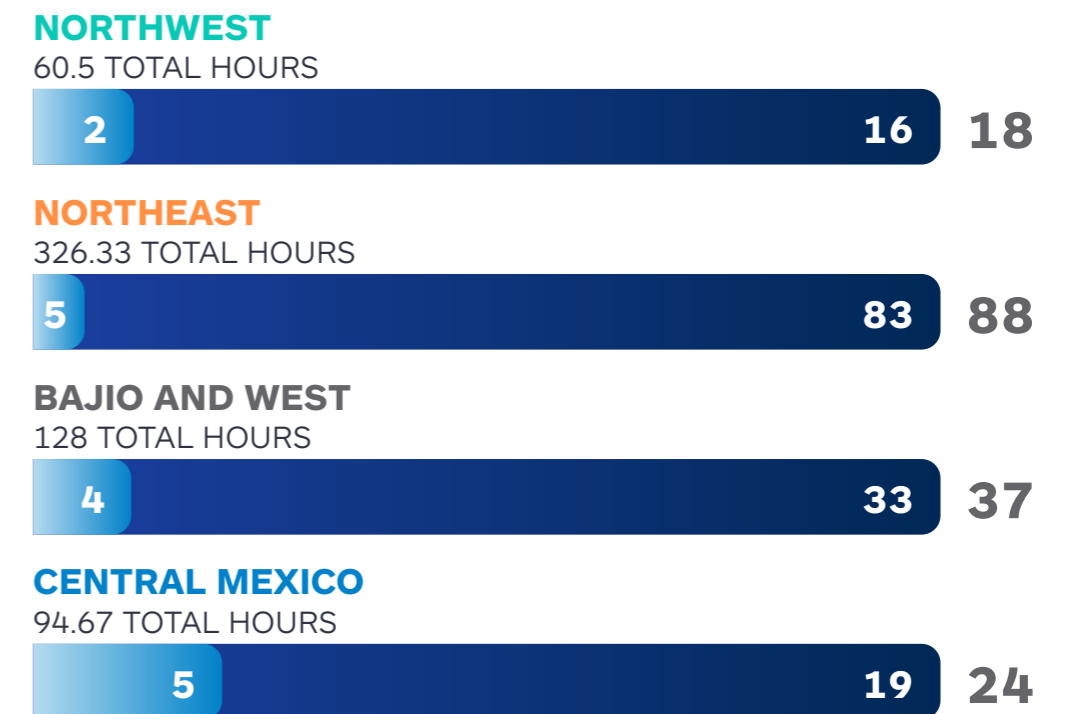
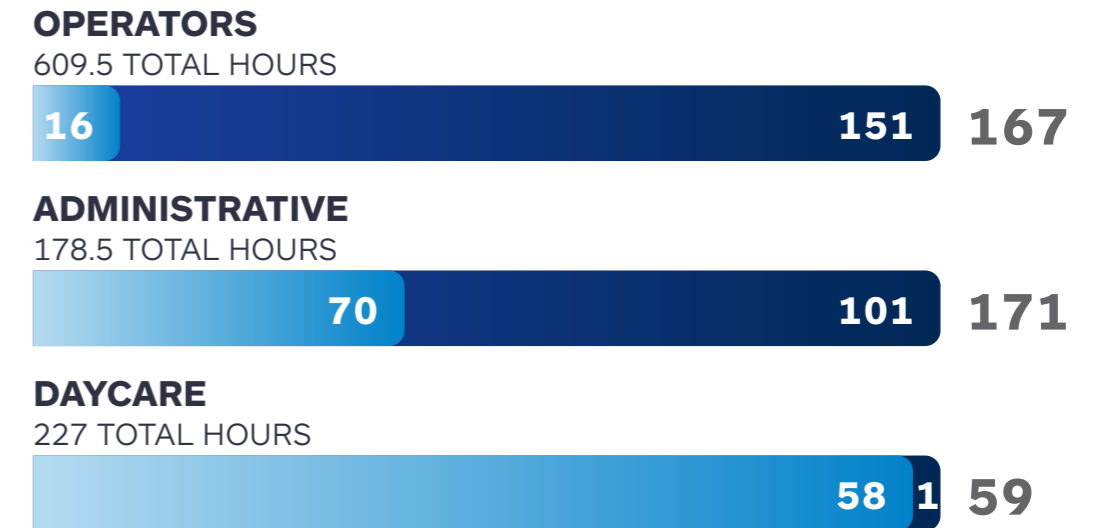
253
MEN



16
WOMEN



151
MEN



171

ADMINISTRATIVE PERSONNEL BY REGION
178.5 TOTAL HOURS



70
WOMEN



101
MEN

NORTHWEST
16.5 TOTAL HOURS



NORTHEAST
122 TOTAL HOURS



BAJIO AND WEST
34 TOTAL HOURS



CENTRAL MEXICO
6 TOTAL HOURS



59

DAYCARE CENTERS EMPLOYEES BY REGION
227 TOTAL HOURS



58
WOMEN



1
HOMBRE

NORTHEAST
164 TOTAL HOURS



CENTRAL MEXICO
63 TOTAL HOURS



During the second half of the year, we organized the conference “Three values for success and happiness” for administrative employees, while the workshop “Universal stories for comprehensive learning and growth” was for operations and daycare personnel.



427 SECOND HALF OF 2024
1,056.08 TOTAL HOURS



161
WOMEN



266
MEN

173 OPERATION PERSONNEL BY REGION
589.25 TOTAL HOURS



17
WOMEN



156
MEN

OPERATORS
589.25 TOTAL HOURS



ADMINISTRATIVE
178.33 TOTAL HOURS



DAYCARE
288.50 TOTAL HOURS



NORTHWEST
48 TOTAL HOURS



NORTHEAST
330.75 TOTAL HOURS



BAJIO AND WEST
128 TOTAL HOURS



CENTRAL MEXICO
82.50 TOTAL HOURS



185 ADMINISTRATIVE PERSONNEL BY REGION
178.33 TOTAL HOURS



76
WOMEN



109
MEN

NORTHWEST
13 TOTAL HOURS



NORTHEAST
106.33 TOTAL HOURS



BAJIO AND WEST
50 TOTAL HOURS



CENTRAL MEXICO
9 TOTAL HOURS



69

DAYCARE CENTERS EMPLOYEES BY REGION
288.5 TOTAL HOURS



68
WOMEN



1
HOMBRE

NORTHEAST
211.5 TOTAL HOURS



CENTRAL MEXICO
77 TOTAL HOURS



FINSA Foundation provided a total of 2,071.08 hours of training in 2024, covering both permanent and temporary employees, as well as personnel of the daycare centers located in our industrial parks. FINSA's operations personnel alone received 1,198.75 hours of instruction.

539 TRAINED PERSONNEL
2,071.08 TOTAL HOURS



201
WOMEN



338
MEN

OPERATORS AND JANITORS
1,198.75 TOTAL HOURS



ADMINISTRATIVE
356.83 TOTAL HOURS



DAYCARE CENTERS (EDUCATORS AND SECURITY GUARDS)
515.5 TOTAL HOURS



GOVERNANCE

GRI 2, 3, 204, 205, 418

04

DEVELOPMENT THAT GUIDES US WITH INTEGRITY

Our goal is the sustainable growth of our organization, guiding our employees with responsibility and integrity in managing our resources and in our relationships with stakeholders.

0 REPORTED CASES OF
CORRUPTION/BRIBERY

15 SUPPLIER COMPANIES
RECOGNIZED AT OUR
“OUTSTANDING SUPPLIERS”
EVENT

SDGs alignment

5 **8** **16**



CORPORATE Governance

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

Corporate governance aims to ensure that companies operate efficiently and transparently, fulfill their responsibilities and legal obligations and demonstrate ethical and responsible behavior toward all stakeholders.

Aware of this, FINSA has established a series of policies that outline the guidelines to be followed in all our operations. These policies seek to eliminate corruption, bribery, administrative negligence, conflicts of interest, and money laundering, prioritizing legal and regulatory compliance.

We rely on our Code of Ethics and Conduct and provide our employees, customers, suppliers and other stakeholders with access to our Whistleblower Hotline, allowing them to report any situation that may be deemed improper or that violates our principles of integrity and transparency.



We continue to operate our Ethics and Legality Committee, whose responsibilities include reviewing and analyzing all instances of non-compliance with our values, our Code of Ethics and Conduct, and our policies.

These measures strengthen our corporate governance, promote integrity across all operations and with our stakeholders, always striving to be a conscious, responsible, and sustainable company.

OPERATIONAL structure

GRI 2-2

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



BOARD OF Directors

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

Efficient business management requires defining a governance structure that supervises, directs, and guides the decision-making process of the management team to ensure objectives are met, processes continue smoothly, and economic and social value is created.

Within our structure, the highest governing body is our Board of Directors, whose members are responsible for guiding the corporate strategy toward achieving economic, social, and environmental goals, as well as identifying key risks and business opportunities.

Our Board consists of a group of professionals and business leaders with extensive work experience, enabling them to make strategic and financial decisions that drive sustained growth and market expansion.

In accordance with corporate bylaws, the Board is composed of nine board members: six proprietary members, including three women and the Chair of the Board, who also serves as FINSA's Chief Executive Officer, and three independent board members. The latter are appointed or ratified every six months during the Shareholders' or Partners' Meeting.

During decision-making, we value all of our member's opinions equally, fostering a culture of communication and inclusion.

Our board members meet quarterly to review key aspects of operations, finance, environmental, social, and governance matters.



OUR BOARD

members

SERGIO RENÉ ARGÜELLES GONZÁLEZ

CHAIR OF THE BOARD AND REGULAR BOARD MEMBER (PROPRIETARY)

63 years old

Years on the board: 25 years

MARÍA DEL ROCÍO PALAFOX MORALES

REGULAR BOARD MEMBER (PROPRIETARY)

55 years old

Years on the board: 3 years

HANS JOSEF HUTTERER ARELLANO

REGULAR BOARD MEMBER (PROPRIETARY)

47 years old

Years on the board: 12 years

MAGDA GABRIELA ARGÜELLES GONZÁLEZ

REGULAR BOARD MEMBER (PROPRIETARY)

65 years old

Years on the board: 25 years

ADRIANA ARGÜELLES GONZÁLEZ

REGULAR BOARD MEMBER (PROPRIETARY)

61 years old

Years on the board: 25 years

SERGIO XAVIER ARGÜELLES MONTEMAYOR

REGULAR BOARD MEMBER (PROPRIETARY)

35 years old

Years on the board: 4 years

ISAURO ALFARO ÁLVAREZ

INDEPENDENT BOARD MEMBER

67 years old

Years on the board: 5 years

THOMAS KARIG GERECHT

INDEPENDENT BOARD MEMBER

72 years old

Years on the board: 5 years

ALFONSO FIERRO GARZA

INDEPENDENT BOARD MEMBER

63 years old

Years on the board: 5 years

MEETINGS OF THE BOARD

of Directors

Some of the Board's responsibilities are to monitor the company's strategy, oversee the management team's performance, and set new goals and objectives.

In 2024, the Board met three times, with 100% attendance at each meeting.

1st meeting
FEBRUARY 28, 2024

2nd meeting
MAY 16, 2024

3rd meeting
AUGUST 14, 2024

PERCENTAGE OF ATTENDANCE 100%



MANAGEMENT team

GRI 2-13

Leading a company like FINSA requires a professional, responsible management team with extensive experience in real estate, construction, and industrial development. This ensures that we meet the expectations of our stakeholders and maintain the organization's sustainability.

All of our executives have shown strong professional expertise and academic qualifications, allowing them to guide the company toward achieving its objectives.

The appointment of all executives has been approved by the Board of Directors to ensure effective management and uphold the company's market position. As a result, the Board has entrusted the executive management with the responsibility of leading the company and overseeing operational processes.



Organigrama



MANAGEMENT team



GENERAL MANAGEMENT

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



OFFICE OF THE VICE-PRESIDENT OF FINANCE AND ADMINISTRATION

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 and 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.



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

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. This Office of the Vice-President includes five New Business Development Departments, covering the regions where FINSA operates.



OFFICE OF THE TECHNICAL VICE-PRESIDENT

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, the Project Supervision Department and the Energy Department are subsets of this office.



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

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 healthy and safe work environment. It is focused on creating value through environmental, social and governance plans and programs, supported by IT tools to boost productivity and efficiency.





OFFICE OF THE LEGAL VICE-PRESIDENT

Defines legal and corporate strategies, develops corporate and real estate audits, contractual negotiations of real estate and financial projects, reviews the regulatory compliance of the entire Group and legal contingency prevention. The Transactional Legal Department is a subset of this office.



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

Interacts with the media and other entities to raise the company's voice, and develops long-term visibility to strengthen corporate reputation. Has the responsibility to develop and strengthen brand positioning, safeguarding corporate identity. Plans, executes and evaluates internal communication strategies along with Human Capital, as well as advertising and digital marketing.

CONFLICT of interest

GRI 2-13



We have had a Conflict of Interest Policy in place since 2023 to prevent our employees from putting their personal interests ahead of those of the company and putting our operations at risk. It specifies all situations that represent a real, potential, or apparent conflict, while also explaining which family ties must be declared and the relationships individuals have with suppliers, buyers, and customers.

With this policy we want to identify and prevent all risk conditions for decision making, negotiations and business continuity.

Some situations that may result in a conflict of interest are owning another business, personal investments, employee involvement in the Boards of Directors of other companies, using work time for other lucrative activities, receiving gifts in exchange for agreements, and the use of company assets, among others.

Each year, our employees must complete a conflict of interest survey, in which they disclose their relationship with the company, suppliers, authorities, and whether they have blood relatives doing business with FINSA.

In 2024, the survey was given in July and was completed by company employees.

LEGAL

Compliance

GRI 2-23, 2-27

One of our major commitments as a sustainable and responsible company is legal compliance. We are required to comply with laws, rules, regulations and standards in order to operate, build and manage our developments.

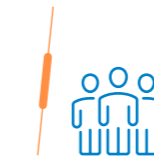
Our work teams are responsible for continuously reviewing new legal and regulatory provisions, to ensure compliance and avoid penalties, fines and suspension of activities.

At FINSA, we have a digital Policy Center available to our employees on the Intranet. We use this repository to publish and promote official documents such as policies, procedures and manuals, allowing us to comply with legal and operational provisions. They may be shared with stakeholders if required.

REGULATORY COMPLIANCE DOCUMENTS:



GENERAL PERSONAL DATA PRIVACY POLICY



CONFLICT OF INTEREST POLICY



FINANCIAL PLANNING POLICY



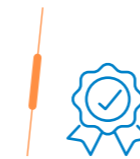
CORPORATE INTEGRITY POLICY



FUND ADMINISTRATION POLICY



PORTFOLIO MANAGEMENT POLICY



POLICY MANUAL FOR COMPLIANCE WITH THE ANTI-MONEY LAUNDERING ACT

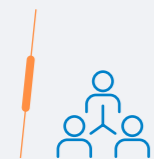


HUMAN CAPITAL POLICY



TREASURY AND ASSET SECURITY POLICY

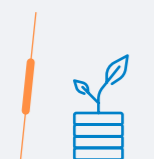
DOCUMENTS RELATED TO ESG TOPICS:



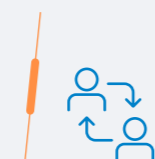
CODE OF ETHICS AND CONDUCT



PSYCHOSOCIAL RISK PREVENTION POLICY



ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) POLICY



INTEGRITY GUIDE (FOR SUPPLIERS)



HUMAN RIGHTS POLICY

The policies, manuals and codes must be followed by all FINSA employees and, if applicable, also by those who have any kind of relationship with the company.

MEMBERS OF THE BOARD OF DIRECTORS.

FINSA PERSONNEL, INCLUDING SUBSIDIARIES AND AFFILIATES.

CUSTOMERS, SUPPLIERS, AUTHORITIES AND COMPANIES THAT ARE PART OF OUR THIRD-PARTY STAKEHOLDERS OR WITH WHOM WE HAVE SHARED OPERATIONS.

ETHICS AND

Transparency

GRI 3-3



Conducting our operations and negotiations with integrity and ethics is part of our corporate philosophy, allowing us to establish relationships of respect and trust with all our stakeholders.

We continue to promote a culture of ethics and legality through our Ethics, Legality and Anti-Corruption strategic pillar, our Sustainability Model and our Code of Ethics and Conduct.

In 2024, we held the conference “Following the Company’s Code of Ethics”, which was given by an Independent advisor. We extended the invitation to the talk to administrative and operational employees, suppliers and other stakeholders.

We promote responsibility at work, human rights, integrity in business operations, stakeholder relations, ethics in all business activities, and the prevention of fraud, money laundering and corruption through our Code of Ethics and Conduct.

It contains examples for each topic, as well as disciplinary measures to be taken in case of non-compliance with the guidelines.

In addition, it proposes compliance with the following actions:

WORKING IN AN ENVIRONMENT WHERE EVERYONE FEELS COMFORTABLE AND CAN EXPRESS THEIR CONCERNS.

ETHICAL DECISION MAKING.

PREVENTION OF RETALIATION AGAINST WHISTLEBLOWERS.

RECOGNITION OF INTEGRITY.

SEEKING HELP TO SOLVE PROBLEMS AND REFERRING THEM TO THEIR LEADERS.

We have an Ethics and Legality Committee, comprising company executives, responsible for reviewing compliance with the guidelines of the Code of Ethics and Conduct, policies and our values, as well as for establishing the relevant penalties and disciplinary measures.

WE HAVE IMPLEMENTED THE FOLLOWING MEASURES AS PART OF OUR COMMITMENT TO COMPLIANCE AND DISSEMINATION OF OUR POLICIES IN OUR COMMERCIAL RELATIONS:

- Responsible selection of suppliers.
- The promotion of fair commercial relations, with equitable payments and respect for their labor rights, strengthening trust and loyalty.
- Open and transparent communication with all business partners to resolve issues, concerns and potential conflicts, ensuring trust and long-term collaboration.

Anti-corruption

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

As a company committed to the UN Global Compact, we uphold Principle 10 by actively preventing corruption in all its forms. Therefore, to safeguard business continuity, we have added a set of guidelines to our Code of Ethics and Conduct to mitigate this risk.

We conduct regular internal audits across all processes to detect risks related to corruption, bribery, fraud, and money laundering. Our Whistleblower Hotline serves as a critical tool for reporting non-compliance, allowing us to review and take appropriate action to prevent or address issues.

Ethics, integrity, and transparency are fundamental to our organizational culture and guide all decision-making.

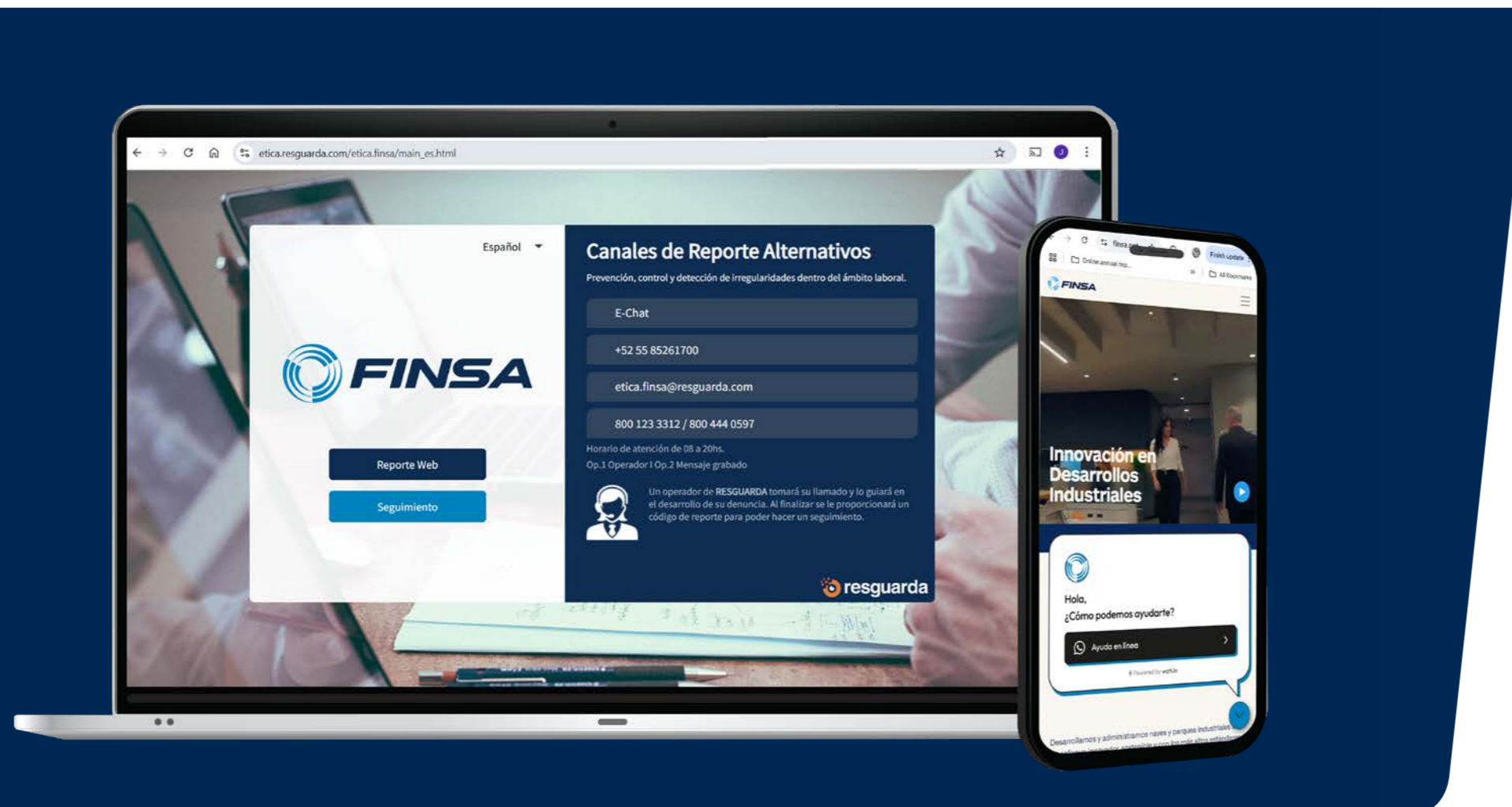
In 2024, no cases or incidents of corruption or bribery were reported through the Whistleblower Hotline.

Hotline

GRI 2-25, 2-26

Our Hotline, accessible to employees and all stakeholders, serves as a confidential channel for reporting concerns and evidence of non-compliance with our policies and Code of Ethics and Conduct. Reports are forwarded to the Ethics and Legality Committee for thorough review and investigation.

This tool ensures the timely detection of cases of corruption and conflict of interest, in addition to being aware of issues related to well-being and safety. We strive to maintain a respectful and responsible work environment to meet our business objectives and maintain our position as a sustainable company.



The Hotline is available 24 hours a day, 365 days a year. It can be used confidentially and anonymously, without fear of retaliation and with the assurance that proper measures will be taken to avoid risks to FINSA's operations and employee well-being.

HOTLINE CHANNELS

INTERNET PORTAL AND MOBILE CHANNEL:
www.resguarda.com

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

WEBSITE CHAT

WHATSAPP:
55 8526 1700

TELEPHONES:
800 123 3312
800 444 0597

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.

INFORMATION ANALYSIS PROCESS

We have the support of Resguarda, which is the organization responsible for analyzing, reviewing and investigating all reports received through all hotline channels.

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

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

We received 86 reports in 2024 through the hotline and we followed up on all of them.

HOTLINE TRAINING

In 2024, we continued with the training on the use and advantages of having a Whistleblower Hotline.

We also organized in-person meetings in which 149 administrative and operational employees from offices and industrial parks in Tijuana, Puebla, Jalisco, Aguascalientes, Ciudad Juárez, Iztapalapa and Querétaro participated.

IN-PERSON

149

EMPLOYEES BY REGION



37
WOMEN



112
MEN

TIJUANA

JAN-17-2024



PUEBLA

JAN-17-2024



JALISCO

JAN-17-2024



AGUASCALIENTES

JAN-24-2024



CIUDAD JUÁREZ

JAN-25-2024



IZTAPALAPA

JAN-30-2024



QUERETARO

FEB-7-2024



RISKS AND

Opportunities



We have developed several initiatives to identify risks and create strategies to help us avoid and prevent them. This allows us to be prepared for any contingency that could affect our operations.

Our focus has been on preventing risk in the areas of network security, operations, legal compliance and finance.

RISK COMMITTEE

In 2023, we established the Risk Committee to support the Board of Directors. We also developed the Risk Management Policy and applied a methodology to analyze strategic, operational, compliance, and financial risks.

The results of the analysis allow us to define strategies and action plans in case they occur and to take measures so that their effect does not negatively impact the company and our employees.

In 2024, the Risk Committee met quarterly, strengthening its presence within the organization.

In October, we held a four-hour training session for management on the risk model and its management, led by an external consulting firm.

CYBERSECURITY

GRI 3-3, 418-1

Protecting our networks and the privacy of our employees' and customers' data is essential to maintaining business continuity. We continually review our security controls to detect threats such as viruses and illegal intrusions.

We assure our customers that our networks are protected from cyberattacks because we have implemented strict measures to safeguard the confidentiality, integrity, and availability of our infrastructure, processes, and applications.

We use controls such as malware defenses, network surveillance and protection, email protections, network infrastructure and audit log management, data recovery and incident response.

We have protection mechanisms against malicious code, an active directory to define network access policies and control Internet access, among others.

ACTIONS TO STRENGTHEN CYBERSECURITY

We have taken key actions to strengthen cybersecurity and protect our digital assets and ensure operational continuity in the face of potential threats to our networks.

We are constantly evaluating our security measures. We are expanding existing controls and adding new physical security controls that align with international ISO 27001 and NIST standards. These assessments allow us to improve the protection of our critical infrastructure and ensure compliance with the best industry practices.

We implemented a Disaster Recovery Plan (DRP) to ensure operational continuity in the event of cyberattacks or failures. The DRP optimizes our response capacity, minimizes downtime, and ensures the protection of critical systems and data. This

allows us to maintain operational stability in the event of an incident.

As part of our strategy to optimize resources and strengthen security, we migrated key components of our Data Center to the private cloud. This transition offers us greater flexibility and scalability, as well as advanced protection and monitoring capabilities.

The goal of these measures is to reduce exposure to failures and improve our resilience to potential cyber threats.

The implementation of these actions in 2024 has significantly strengthened our cybersecurity, ensuring the protection of our assets and operations while consolidating the trust of our customers and business partners.

DIGITAL TRANSFORMATION MEASURES

FINSA's digital transformation consists of two stages:

STAGE 1 SUSTAINABLE STRUCTURAL TRANSFORMATION (SST)

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

As part of the project, we implemented the Processes and Risks area to strengthen operational efficiency and manage and control risks.

The following are some of the initiatives we implemented in 2024 to optimize processes and strengthen the control culture:

- Documentation and optimization of key processes, aligning them with best practices.
- Internal control evaluations, promoting continuous improvement in the operation.
- Training of employees in risk management and control culture.
- Automation of critical processes, increasing operational efficiency and reducing risks.

STAGE 2 SUSTAINABLE STRATEGIC INNOVATION (SSI)

In 2024, we started implementing a digital transformation process to optimize internal processes and encourage collaboration and communication between teams and departments. This process allows us to share data and resources securely and transparently.

The SSI Project (Sustainable Strategic Innovation) is a key initiative for FINSA's digital transformation, focusing on continuous improvement and operational excellence through the implementation of a new ERP (Enterprise Resource Planning) system.

Its goal is to transform the company into a model of efficiency, precision, and collaboration. This transformation is in line with the corporate vision of being leaders in industrial real estate development in Mexico. It is also adapted to the needs of the industry with an innovative, ethical, and sustainable approach.

These actions show our commitment to operational excellence and sustainability. They establish an efficient control environment that can adapt to future challenges.

Through this project, we aim to bolster our financial, commercial, and management processes, all of which are essential to our operations. We also seek to improve construction supervision, park operations, talent management, and environmental, social, and governance (ESG) reporting.

The project consists of two phases, which are defined by the scope of the included processes. Phase 1 encompasses all financial, commercial, and operational processes based on FINSA's business lines. This phase is expected to conclude in 2025. Phase 2 is planned to begin once Phase 1 is stabilized. It will include processes related to Human Capital, ESG, and Corporate Image and Communication.

The first phase of the project involves different departments of the company, as well as sponsors, an implementation committee, and project leaders.

VALUE CHAIN

Management

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

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.

Our goal is to have an efficient and responsible supply chain. During the supplier and contractor registration process, FINSA requests they sign the Integrity Guide, in which they declare their legal and labor compliance, respect for Human Rights, commitment to preserving the environment, and dedication to conducting business in an ethical and integral manner that promotes fair and free competition.

CLIENT BUSINESS RELATIONS	LEASE AGREEMENT	MAINTENANCE SERVICE AGREEMENTS	PROJECT SUPERVISION AGREEMENT	MANAGEMENT SERVICE AGREEMENT
Tenants of buildings managed by FINSA located within the industrial parks we operate.				
Tenants of FINSA buildings located outside the industrial parks we operate.				
Owners of Built to Suit buildings located within the industrial parks we operate.				
Owners of Built to Suit buildings located outside the industrial parks we operate.				
Owners of buildings located within the industrial parks we operate.				
Tenants of buildings managed by FINSA, located outside the industrial parks we operate.				
Tenants of buildings managed by FINSA, located within the industrial parks we operate.				
Customers for whom we manage properties.				



SOURCING
practices

GRI 2-6

We are always looking for commercial partners who can provide the materials, services, and products necessary for our operations.

During 2024, our construction and maintenance departments established business relationships with 899 local and national suppliers, adhering to our Strategic Sourcing Policy, the Strategic Sourcing Department Manual and Procedures, and the Integrity Guide, which outline 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	317	56%
National	582	44%
TOTAL	899	100%

TYPE OF SUPPLIERS	CRITICAL SUPPLIERS	NON-CRITICAL SUPPLIERS
Local	31	286
National	51	531
TOTAL	82	817

OUTSTANDING suppliers

As we have been doing for 18 years, we recognized the contribution and work of our construction suppliers nationwide.

During the “Proveedores Destacados [Outstanding Suppliers]” event, our company awards its best suppliers that have worked with excellence and the highest quality standards in active works in 2023. The event took place on April 9, 2024.

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, 15 supplier companies were awarded in each of the categories evaluated in 2023, including the “Supplier in Development”, which allows us to promote small and medium-sized companies that are part of our supply chain.



THE AWARDED CATEGORIES INCLUDE:

**AIR
CONDITIONING**

**CONCRETE
WALLS**

**SCREENS AND
ACCESSORIES**

**CIVIL WORKS
AND FINISHING**

CONCRETE

**ALUMINUM
FRAMES**

**METAL
STRUCTURE**

MEMBRANES

**MECHANICAL
INSTALLATIONS**

**ENVIRONMENTAL
CONSULTING**

FLOOR SEALS

**CLOSED-CIRCUIT
TELEVISION
(CCTV)**

**ELECTRICAL
FIXTURES**

**EARTHWORKS
AND EXTERNAL
WORKS**

**SUPPLIER IN
DEVELOPMENT**

HUMAN rights

GRI 2-23
SDG 16

We recognize that respecting human rights enables us to provide optimal working conditions for our employees, to observe legislation, to promote equality and equity, and to contribute to community development.

Our Human Rights Policy is available to employees through the FINSA Digital Policy Center. In this policy, we state our commitments, which align with international standards promoted by the United Nations (UN) and the International Labour Organization (ILO).

Our policy contains guidelines that include avoiding discrimination in all its forms, offering fair wages and adequate working hours, promoting equal opportunities, rejecting harassment and violence, respecting freedom of association, and rejecting child and forced labor.



MEMBERSHIP IN CHAMBERS and associations

GRI 2-28

Promoting fair competition and fostering collaborative relationships with companies in the same industry encourages market growth and improves the supply of infrastructure and available space for customers.

FINSA recognizes the significance of forging partnerships with various trade organizations. In line with this understanding, it has become a member of the most prominent chambers, clusters, and national and international associations involved in the construction, development and management of industrial parks.

FINSA AND TRADE ORGANIZATIONS		MEMBERSHIP SENIORITY
	AMERICAN CHAMBER OF COMMERCE, (AMCHAM) BOARD MEMBERS	1990
	MEXICAN ASSOCIATION OF PRIVATE INDUSTRIAL PARKS (AMPIP) PARTICIPATION IN COMMITTEES	1986
	INDUSTRIAL CLUSTER OF AGUASCALIENTES PARTICIPATION IN MEETINGS	2021
	CHIHUAHUA EDC PARTICIPATION IN INDUSTRIAL PARK COMMITTEES	2020
	INVEST MONTERREY BOARD MEMBERS	2021

ASSOCIATION NAME	MEMBERSHIP SENIORITY
Asociación de Desarrolladores Inmobiliarios, A.C. (ADI)	2013
Asociación Mexicana de Capital Privado [MEXICAN PRIVATE EQUITY ASSOCIATION (AMEXCAP)]	2015
Asociación de Industriales de El Salto [INDUSTRIAL ASSOCIATION OF EL SALTO (AIS)]	2023
Asociación de Parques Industriales de Jalisco [ASSOCIATION OF INDUSTRIAL PARKS OF JALISCO, APIEJ]	2019
Cámara de la Industria de la Transformación [CHAMBER OF THE TRANSFORMATION INDUSTRY (CAINTRA)]	2024
Cámara Mexicano Alemana de Comercio e Industria [MEXICAN-GERMAN CHAMBER OF COMMERCE AND INDUSTRY (CAMEXA)]	2013
Clúster de Electrodomésticos [HOUSEHOLD APPLIANCE CLUSTER (CLELAC)]	2021
Comité de Desarrollo Económico de Matamoros, [MATAMOROS ECONOMIC DEVELOPMENT COMMITTEE, CODEM]	1990
Confederación Patronal de la República Mexicana [EMPLOYERS CONFEDERATION OF MEXICO] (COPARMEX TAMAULIPAS)	2020
Consejo Empresarial Mexicano de Comercio, Inversión y Tecnología, A.C. (COMCE)	2022
Global Compact	2022
Sostenibilidad para México [SUSTAINABILITY FOR MEXICO (SUME)]	2014
Tijuana EDC	2005
US Green Building Council (USGBC)	2009

ABOUT this report

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



This is our third Annual Sustainability Report, which outlines the environmental, social, and governance performance of all our locations in the country for the period from January 1 to December 31, 2024, without including other companies or associates.

We have used the GRI Standards as a reference, as well as the requirements of the Sustainability Accounting Standards Board (SASB), according to our industry: Real Estate, to inform our stakeholders of the results of the sustainable actions we performed in 2024.

Our Management Team has reviewed and approved the entire content of this document in coordination with the Office of the Vice-president of Human Capital and Sustainable Development. They manage ESG issues within the organization and seek to create value while fostering trust with stakeholders.

Our FINSA 2024 Annual Sustainability Report is a demonstration of our transparency and accountability. All of the data and information in the report has been verified by the relevant departments to ensure accuracy and traceability.

For the second consecutive year, we asked Valora Consultores to verify our environmental data. This year, we also requested verification of the “Our Talent” section to ensure clarity, accuracy, comparability, and completeness as part of the Global Reporting Initiative (GRI) requirements.

All of our actions demonstrate our commitment to ESG best practices and compliance with various national and international standards, which form the basis of our sustainable performance.

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 2024" (hereinafter "Annual Report") and mentioned in "Annex A" for the fiscal year from January 1 to December 31, 2024.

FINSA Responsibilities

FINSA has been responsible for the preparation, content and presentation of the "Annual 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 "Annual 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 "Annual Sustainability Report 2024" 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 ESG Governance Mexico
Valora Sostenibilidad e Innovación S.A. de C.V.
May 30, 2025, Mexico City.



Annex A.

Information contents

GRI / Sectorial	Information content name	Compliance level of the GRI content (clauses)
303-1	Interactions with water as a shared resource	a, b, c, d
401-2	Benefits provided to full-time employees that are not provided to temporary or parttime employees	a, b
403-6	Promotion of worker health	a, b
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	a

Performance indicators

GRI	Name of the content or indicator	Scope of information	Compliance level the GRI content (clauses)	Reported information	Unit
2-7	Employees	All operations	a, b, c, d, e	774	Total employees
				161	Total women employees
				613	Total men employees
				449	Total employees with permanent contract
				325	Total employees with temporary contract
				67	Total employees for Northwest region
				434	Total employees for Northeast region
				79	Total employees for central Mexico
302-1	Energy consumption within the organization	All operations	a, b, c, d, e, f, g	194	Total employees in Bajío and West region
				29,343.63	Total energy consumption in GJ
				19,635.05	Electrical energy consumption in GJ
				8,439.86	Gasoline energy consumption in GJ
302-2	Energy consumption outside of the organization	All operations	a, b, c	1,268.72	Diesel energy consumption in GJ
				585,164.98	Total energy consumption in GJ
302-3	Energy intensity	Industrial parks	a, b, c, d	0.87	Intensity of electrical energy in kWh/m2
				0.28	Fuel intensity in kWh/m2
				0.076	Diesel intensity in kWh/m2
		Corporate offices		173.24	Intensity of electrical energy in kWh/m2
				55.84	Fuel intensity in kWh/m2
302-4	Reduction of energy consumption	All operations	a, b, c, d	23.70	Percentage reduction in energy consumption compared to 2023
303-3	Water withdrawal	All operations	a, b, c, d	125.13	Total water extraction in ML
				70.98	Water extraction in common areas in ML
				54.16	Water extraction in rented areas in ML
				62.81	Water extraction from common areas in areas with water stress in ML
				51.58	Water extraction from rented areas in areas with water stress in ML



GRI	Name of the content or indicator	Scope of information	Compliance level the GRI content (clauses)	Reported information	Unit
				114.39	Total water extraction in areas with water stress in ML
303-4	Water discharge	All operations	a, b, c, d, e	65	Total water discharge in ML
				12.93	Discharge of surface water in ML
				40.37	Discharge of groundwater in ML
				11.70	Third party water discharge in ML
303-5	Water consumption	All operations	a, b, c	125.13	Total water consumption in ML
				70.98	Water consumption in common areas in ML
				54.16	Water consumption in rented areas in ML
305-1	Direct (Scope 1) GHG emissions	All operations	a, b, c, d, e, f, g	679.08	Total Scope 1 emissions in tCO ₂
305-2	Energy indirect (Scope 2) GHG emissions	All operations	a, b, c, d, e, f, g	2,421.66	Total Scope 2 emissions in tCO ₂
305-3	Other indirect (Scope 3) GHG emissions	All operations	a, b, c, d, e, f, g	123,630.05	Total Scope 3 emissions in tCO ₂
305-4	GHG emissions intensity	Industrial parks	a, b, c, d, e, f, g	0.0003	Intensity of emissions for Scope 1 in tCO ₂ /m ²
				0.0013	Intensity of emissions for Scope 2 in tCO ₂ /m ²
		Corporate offices		0.1717	Intensity of emissions for Scope 3 in tCO ₂ /m ²
				0.0139	Intensity of emissions for Scope 1 in tCO ₂ /m ²
				0.0769	Intensity of emissions for Scope 2 in tCO ₂ /m ²
306-3	Waste generated	All operations	a, b	118.46	Total waste generated in tons
				2.05	Hazardous waste generated in tons
				60.07	Urban waste generated in tons
				56.34	Special handling waste in tons
401-1	New employee hires and employee turnover	All operations	a, b	192	Number of new hires
				48	New hires women
				3	New hires in the Northwest Region of women
				32	New hires in the Northeast Region of women
				13	New hires in the Bajío and West Region of women
				0	New hires in the Central Region of women
				144	New hires men
				9	New hires in the Northwest Region
				89	New hires in the Northeast Region
				40	New hires in the Bajío and West Region
				6	New hires in the Central Region
				36.2	Hiring rate
				23	Female departures
				114	Male departures
25.8	Overall turnover rate				
401-3	Parental leave	All operations	a, b, c, d, e	5	Total number of female employees on parental leave
				4	Total number of male employees on parental leave



GRI	Name of the content or indicator	Scope of information	Compliance level the GRI content (clauses)	Reported information	Unit
403-9	Work-related injuries	All operations	a, b, c, d, e, f, g	4	Total work-related injuries
404-1	Average hours of training per year per employee	All operations	a	4	Average hours of training male presidency
				0	Average hours of training female presidency
				4	Average hours of training female vice presidency
				4	Average hours of training male vice presidency
				3.25	Average hours of training female directors
				2.91	Average hours of training male directors
				15.28	Average hours of training female managers
				8.9	Average hours of training male managers
				1.8	Average hours of training female coordinators
				5.0	Average training hours male coordinators
				3.6	Average training hours female analysts
				2.4	Average training hours male analysts
				1.27	Average training hours female assistants
				2	Average training hours male assistants
4.8	Average training hours female trainees				
0	Average training hours male trainees				
404-3	Percentage of employees receiving regular performance and career development reviews	All operations	a	87.5	Percentage of evaluated personnel with permanent contract
405-1	Diversity of governance bodies and employees	All operations	a, b	1	Total male presidents > 51 years old
				2	Total male vice presidents > 51 years old
				1	Total male vice presidents between 31 and 50 years old
				0	Total female vice presidents > 51 years old
				3	Total female vice presidents between 31 and 50 years old
				1	Total female directors > 51 years old
				2	Total female directors between 31 and 50 years old
				6	Total male directors > 51 years old
				9	Total male directors between 31 and 50 years old
				1	Total female managers > 51 years old
				18	Total female managers between 31 and 50 years old
				2	Total female managers under 30 years old
				13	Total male managers > 51 years old
				25	Total male managers between 31 and 50 years old
1	Total male managers under 30 years old				
7	Total female coordinators > 51 years old				
17	Total female coordinators between 31 and 50 years old				



GRI	Name of the content or indicator	Scope of information	Compliance level the GRI content (clauses)	Reported information	Unit
				3	Total female coordinators under 30 years
				5	Total male coordinators > 51 years
				41	Total male coordinators between 31 and 50 years
				7	Total male coordinators under 30 years
				3	Total female analysts > 51 years
				23	Total female analysts between 31 and 50 years
				10	Total female analysts under 30 years
				2	Total male analysts > 51 years
				10	Total male analysts between 31 and 50 years
				13	Total male analysts under 30 years
				14	Total women Others (assistants, interns and operatives) > 51 years
				15	Total women Others (assistants, trainees and operatives) between 31 and 50 years old
				8	Total women Others (assistants, trainees and operatives) under 30 years old
				78	Total men Others (assistants, trainees and operatives) > 51 years old
				76	Total men Others (assistants, trainees and operatives) between 31 and 50 years old
				32	Total men Others (assistants, trainees and operatives) under 30 years old

GRI TABLE OF Contents

Statement using GRI standards	FINSA has reported its environmental, social, and governance performance for the period from January 1 to December 31, 2024, referencing the GRI Standards.
GRI 1 used	GRI:1 Fundamentals 2021.

REFERENCE	PAGE/RESPONSE
	GRI 1 Fundamentals 2021
	GRI 2: General Contents 2021
1. THE ORGANIZATION AND ITS REPORTING PRACTICES	
2-1 Organization details.	4, 6
2-2 Entities included in this sustainability report.	6, 121
2-3 Reporting period, frequency and contact information.	153
2-4 Information restatements.	40
2-5 External verification.	143
2. ACTIVITIES AND EMPLOYEES	
3-3. MATERIAL TOPIC: EMPLOYEE RELATIONS	70
2-6 Activities, Value Chain and other business relations.	12, 138
2-7 Employees.	68
2-8 Workers who are not employees.	68
3. GOVERNANCE	
2-9 Composition of the highest governance body and its committees.	122
2-10 Appointment and selection of the highest level of corporate governance.	123
2-11 Chair of the highest governance body.	123
2-12 Role of the highest governance body in monitoring impact management.	123
2-13 Delegation of impact management responsibility.	125
2-14 Role of the highest governance body in sustainability report.	4, 123, 142
2-15 Conflicts of interest.	128

REFERENCE	PAGE/RESPONSE
4. STRATEGY, POLICIES AND PRACTICES	
2-22 Sustainable development strategy statement.	5, 16
2-23 Policy commitments.	16, 26, 33, 129, 140
2-25 Processes to remedy negative impacts.	132
2-26 Mechanisms for seeking advice and planning.	132
2-27 Compliance with laws and regulations.	129
2-28 Affiliation and association memberships.	141
5. PARTICIPATION OF STAKEHOLDERS	
GRI 3-3. MATERIAL TOPIC: COMMITMENT WITH STAKEHOLDERS	
2-29 Approach to stakeholder engagement.	26
GRI 3: MATERIAL TOPICS 2021	
3-1 Process for determining material topics.	23
3-2 List of material topics.	24
3-3 Management of material topics.	25
GRI 202: MARKET PRESENCE 2016	
202-2 Proportion of senior management hired from the local community.	83
GRI 203: INDIRECT ECONOMIC IMPACTS 2016	
203-1 Infrastructure investments and services supported.	87
203-2 Significant indirect economic impacts.	87
GRI 204: PROCUREMENT PRACTICES 2016	
GRI 3-3. SUPPLY CHAIN MANAGEMENT	
204-1 Proportion of local supplier expenditure.	138
GRI 205: ANTI-CORRUPTION 2016	
GRI 3-3. ETHICS AND TRANSPARENCY	
205-2 Communication and training on anti-corruption policies and procedures.	131
205-3 Confirmed corruption cases and actions taken.	131

REFERENCE	PAGE/RESPONSE
GRI 302: ENERGY 2016	
GRI 3-3. ENERGY MANAGEMENT	
302-1 Energy consumption within the organization.	38
302-2 Energy consumption outside the organization.	40
302-3 Energy intensity.	41
302-4 Reduction of energy consumption.	38
GRI 303: WATER AND EFFLUENTS 2018	
GRI 3-3. WATER MANAGEMENT	
303-1 Interaction with water as a shared resource.	49
303-3 Water extraction.	52
303-4 Water discharges.	54
303-5 Water use.	50
GRI 305: EMISSIONS 2016	
GRI 3-3. GREENHOUSE GAS EMISSIONS	
305-1 Direct GHG emissions (Scope 1).	45
305-2 Indirect GHG emissions from energy generation (Scope 2).	45
305-3 Other indirect GHG emissions (Scope 3).	46
305-4 Intensity of GHG emissions.	47
305-5 Reduction of GHG emissions.	46
GRI 306: WASTE 2020	
GRI 3-3. WASTE MANAGEMENT	
306-3 Waste generated.	55
GRI 401: EMPLOYEES 2016	
GRI 3-3. EMPLOYEE RELATIONS	
401-1 New employee hires and personnel turnover.	70, 71
402-2 Benefits for full-time employees that are not provided to part-time or temporary employees.	72
401-3 Parental leave.	73
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018	
GRI 3-3. MATERIAL TOPIC: HEALTH, SAFETY AND WELL-BEING	
403-2 Hazard identification, risk assessment and incident investigation.	74

REFERENCE	PAGE/RESPONSE
403-3 Occupational health services.	75
403-5 Occupational health and safety training for workers.	74
403-6 Promoting Workers' health.	75
403-9 Work-related injuries.	75
GRI 404: TRAINING AND EDUCATION 2016	
404-1 Average number of training hours per year per employee.	76, 79
404-3 Percentage of employees receiving regular performance and career development assessments.	80
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016	
405-1 Diversity in governance bodies and employees.	82
GRI 413: LOCAL COMMUNITIES 2016	
GRI: 3-3. MATERIAL TOPIC: COMMUNITY RELATIONS	84
413-1 Operations with local community engagement, impact evaluations and development programs.	85
GRI 415: PUBLIC POLICY 2016	
415-1 Contributions to political parties and/or political representatives.	No contributions were made to political parties and/or representatives in 2024.
GRI 418: CUSTOMER PRIVACY 2016	
GRI 3-3. MATERIAL TOPIC: CYBERSECURITY AND INFORMATION PRIVACY	135
GRI 3-3. MATERIAL TOPIC: EFFICIENCY AND SUPPLY	139
GRI 3-3. MATERIAL TOPIC: CLIMATE CHANGE	56
GRI 3-3. MATERIAL TOPIC: SUSTAINABLE BUILDINGS AND LIFE CYCLE MANAGEMENT	37
GRI 3-3. MATERIAL TOPIC: INDUSTRIAL PARK INFRASTRUCTURE AND SERVICES	37

SDG Index

SUSTAINABLE DEVELOPMENT GOAL	PAGE
SDG 3. Good health and well-being	45, 55, 66, 72, 75, 84
SDG 4. Quality Education	66, 76, 84
SDG 5. Gender Equality	66, 70, 80, 120
SDG 6. Clean Water and Sanitation	49, 50, 55, 76
SDG 7. Affordable and clean energy	38
SDG 8. Decent Work and Economic Growth	72, 74, 75, 80, 120
SDG 10. Reduced Inequality	66, 80, 76, 80
SDG 11. Sustainable Cities and Communities	38, 45, 55, 66, 70, 84
SDG 12. Responsible Consumption and Production	45, 49, 55
SDG 13. Climate Action	45, 38, 66, 84
SDG 14. Life below Water	45, 66, 84
SDG 15. Life on Land	45, 55, 66, 84
SDG 16. Peace, Justice and Strong Institutions	4, 74, 5, 120
SDG 17. Partnerships for the Goals	66, 84

SASB Indicator

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.	38
	IF-RE-130a.2	2) Percentage of grid electricity, by real estate sub-sector.	38
	IF-RE-130a.2	3) Percentage of renewables, by real estate sub-sector.	42
	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.	Not applicable
	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.	Not applicable
WATER MANAGEMENT	IF-RE-140a.1	1) Data coverage of water extraction, expressed as a percentage of the total usable area.	52
	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.	53
	IF-RE-140a.2	1) Total water extracted by portfolio area with data coverage.	52
	IF-RE-140a.2	2) Percentage in regions with high or extremely high initial water stress, by real estate sub-sector.	53
	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.	Not applicable

SASB INDICATOR	TABLE OF CONTENTS	PAGE/RESPONSE	
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



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