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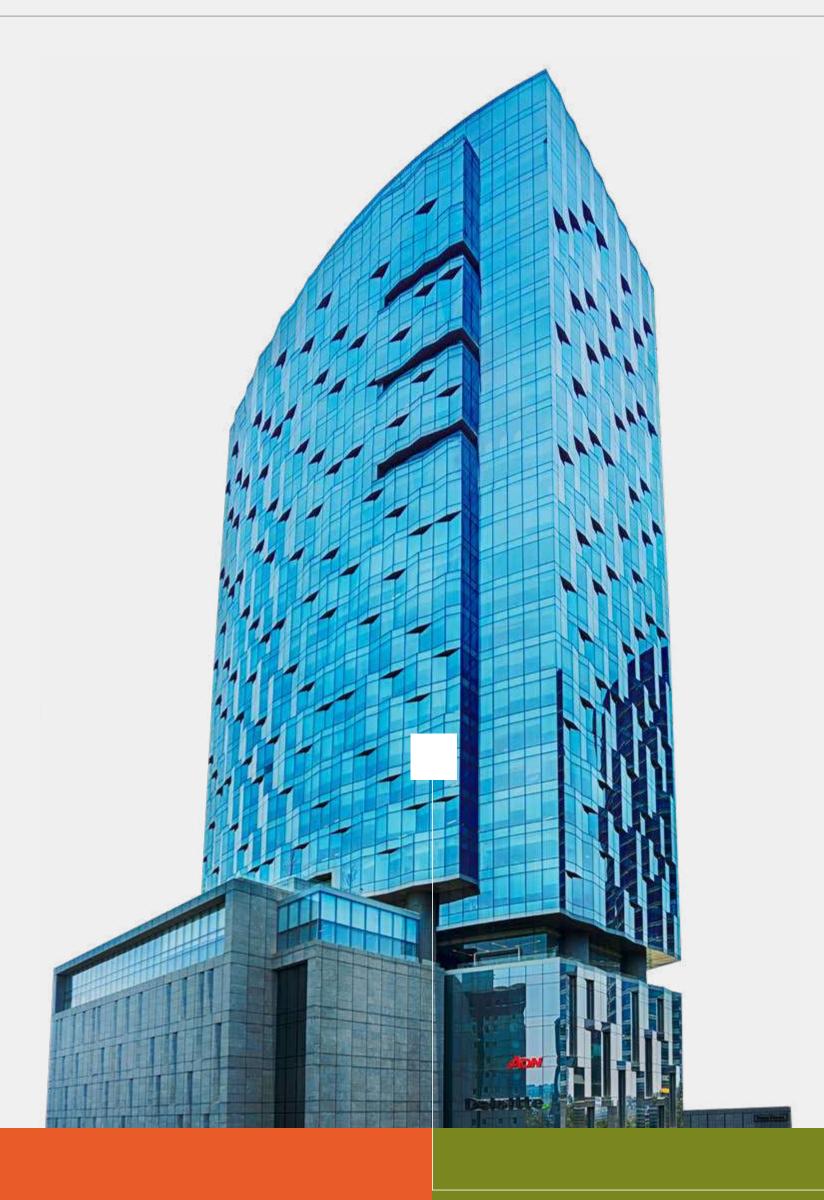
## FUND. INUMBERS

+119.8 million sqft of GLA<sup>1</sup>

613 operations

95.6% total occupancy

MXN \$28.3 billion in revenue



\$21.3 billion in NOI<sup>2</sup>

974
associates on the payroll

NMX-R-025-SCFI-2015,

Bronze Certification Level Obtained

<sup>1</sup>GLA Gross Leasable Area. <sup>2</sup> NOI Net Operating Income.

#### ■ Tlalnepark IV, Section 2

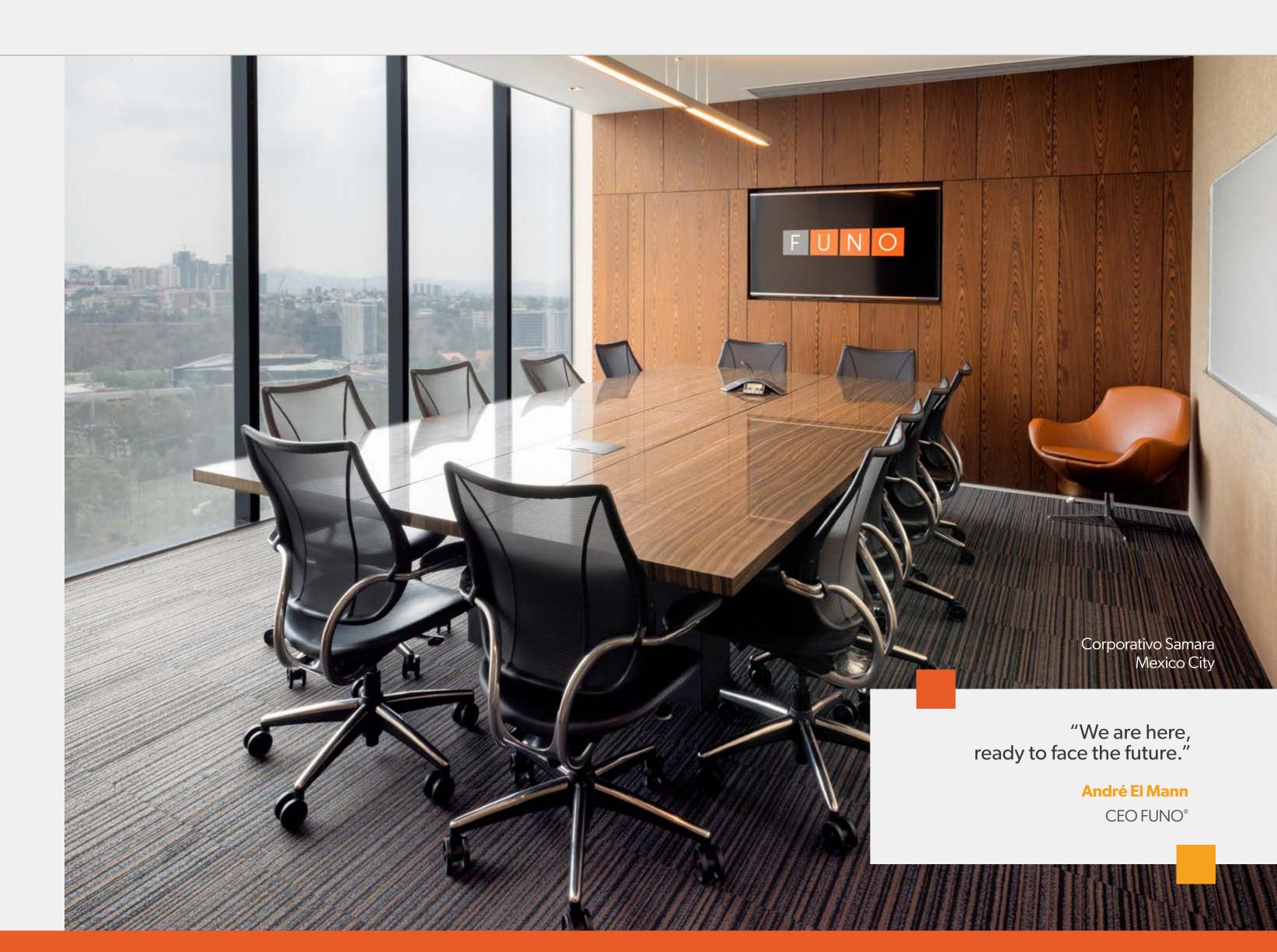
is the first industrial setup worldwide to achieve LEED® O+M v5 Beta certification, Gold Level

#### **Torre Diana**

is the first office building project to be awarded LEED® O+M v5 Beta certification, Platinum Level



# MESSAGE FROM OUR LEADERS



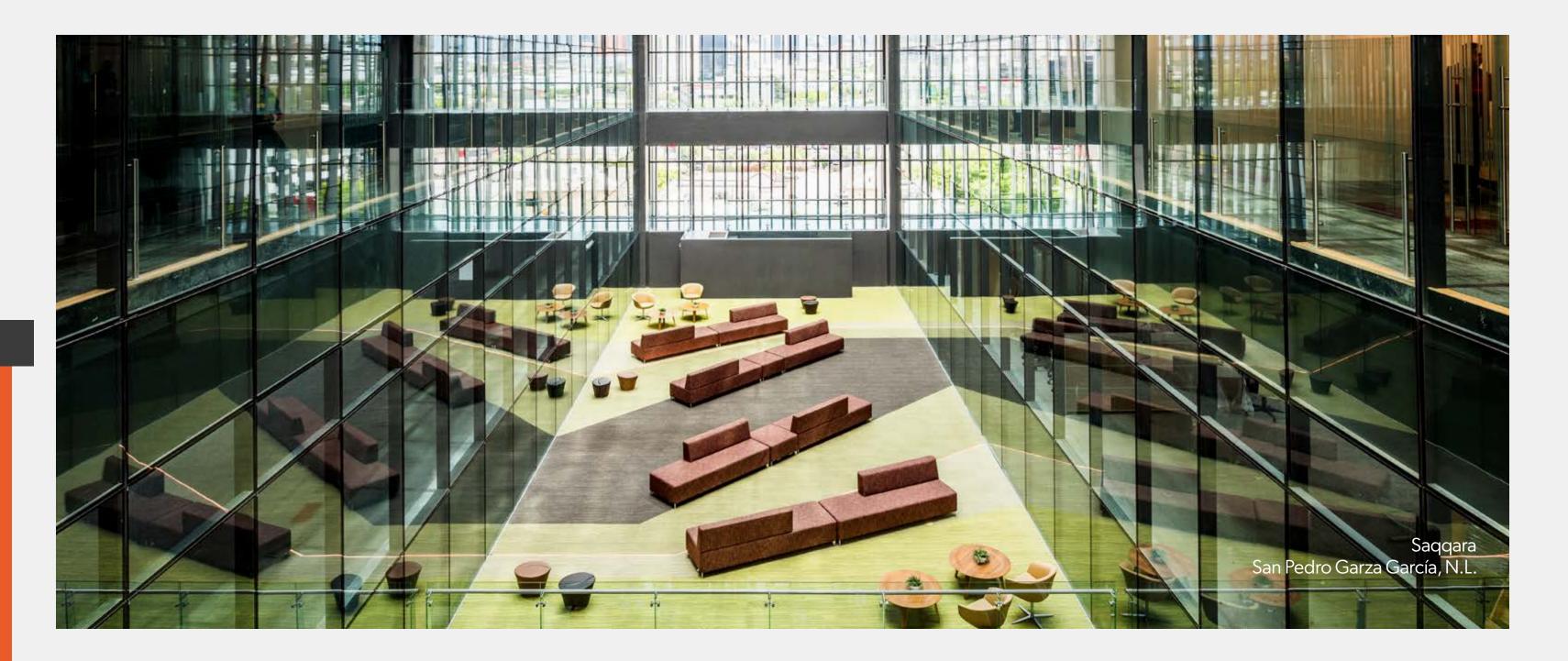
## MESSAGE FROM OUR CEO

**GRI** 2-22

"FUNO® is known for capitalizing on its challenges and tapping into opportunities, in addition to creating value throughout time. Our financial position was reinforced and outstanding results achieved in all our segments throughout 2024, a clear reflection of the commitment, vision, and confidence of all who accompany us.

Thanks to our investors, tenants, and associates, we continue building a solid and promising future. Our commitment to the growth of Mexico is ratified, and we are here, moving ahead with determination and ready to face the future."

André El Mann
Chief Executive Officer FUNO®



#### **Dear Associates and Investors,**

It is with great pleasure that I share with you the results achieved by FUNO® in 2024, a year full of challenges that have been transformed into opportunities. Our achievements reflect the soundness of our long-term strategy, our ability to adapt and be efficient, and our commitment to sustainability.

The year began with the successful issuing of sustainability-linked unsecured debentures in international markets, in the amount of USD\$600,000,000. These resources were destined to prepayment of debentures for 2026, thereby extending our maturity profile without amortization in dollars to 2030. This transaction further reinforces our financial position and provides greater flexibility for the future.

#### MXN\$178 billion

IN VALUE GENERATED FROM THE IPO (INITIAL PUBLIC OFFERING)
TO THE CLOSE OF 2024.

Satisfactory results were achieved in portfolio performance. The commercial segment experienced solid growth and recovery, driven by favorable operational dynamics. Occupancy rates grew 1.9% over 2023, coming to 93.7% because of the commercialization standards of our shopping centers, synergies with lessees, and good performance by our tenants. Furthermore, the average rent by square meter grew 5%, as compared to the previous year, stemming from consistent increases in renewing contracts that expired, known as leasing spreads. As a result, segment revenue grew more than 10%, exceeding pre-pandemic levels in all aspects.

Interannual occupancy increased 2% in the office segment, reaching 83.7%. Due to current market conditions, average rent rose 7.1%, reflecting inflationary effects on our active contracts, and also due to renovation enhancements. It is our hope that this trend will continue in 2025, which would contribute to further growth in income from this segment.

It is a pleasure to inform you that the industrial segment has posted solid performance, exceeding the expectations we had in late 2023, beyond what was anticipated in our business plan. Occupancy rates reached 98.2%, and there was a 15.1 percent increase in average rent per square meter, despite the impact of exchange rates. Although our average rent is approximately 18% below the market, we anticipate sustained growth for the coming years. As a result of this performance, segment revenue grew 12.3%, as compared to 2023.

FUNO® is known for its resilience, flexibility, and the capacity to generate long-term value. There are strategic locations, competitive market conditions, and sound finances that enable us to continue growing sustainably.

Our diversified portfolio, both in terms of geography as well as the types of tenants, is one of our primary differentiators. Our growth is tied to that of our 2,900 tenants, who we consider commercial allies and with whom we work to offer spaces that adapt to their needs.

History speaks for itself and we are able to look back with pride and see the levels accomplished in several key indicators. By 2024, the NOI was MXN\$21.296 pesos, some 32 times greater than in 2011. The GLA has grown 16 times since the beginning of our operations, and the amount of REITs (Real Estate Investment Trust Certificates) has gone from 423,000,000 in 2011, to 3.814 billion.



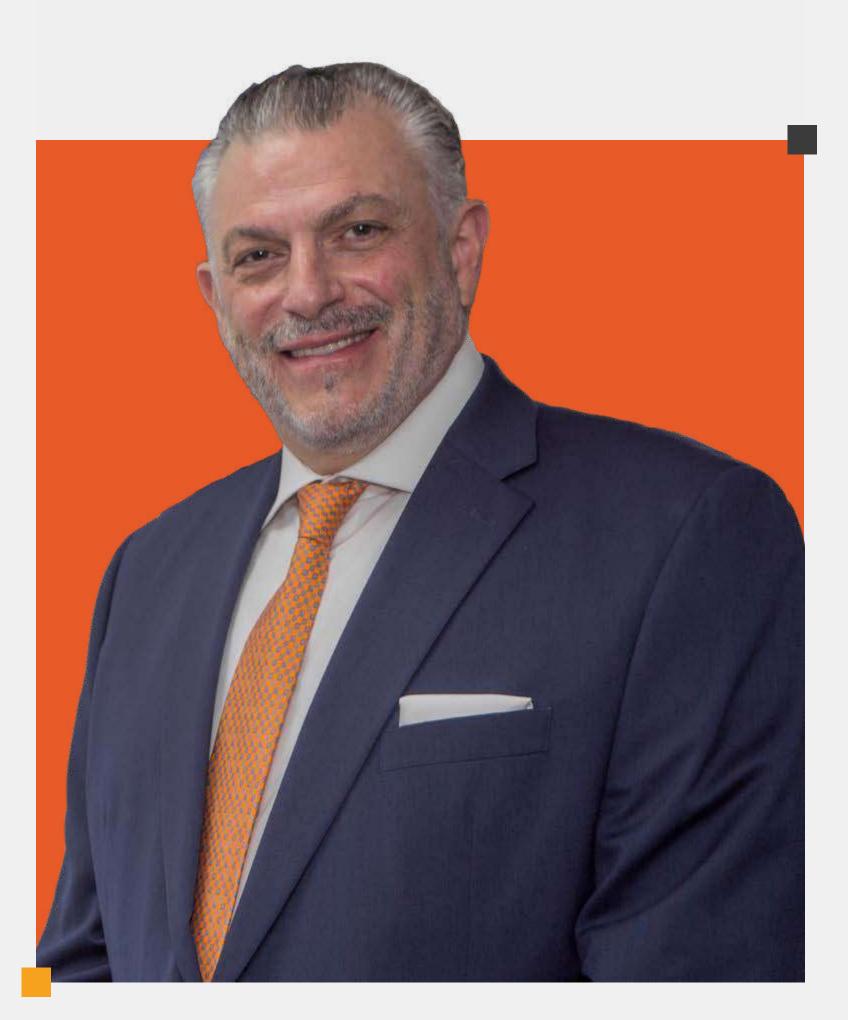
#### MXN\$21.3 billion

#### PESOS IN NOI IN 2024, SOME 32 TIMES GREATER THAN THAT POSTED IN 2011.

I truly appreciate each and every one of our associates for their hard work in making these achievements possible; our tenants for trusting us as their primary supplier of comprehensive real estate solutions nationwide; and our investors for their support so we may continue growing and investing.

We will continue maintaining the Company in a sound position to capitalize on opportunities as they appear, and generating value for all our stakeholders. We are here, ready to face the future.

Sincerely



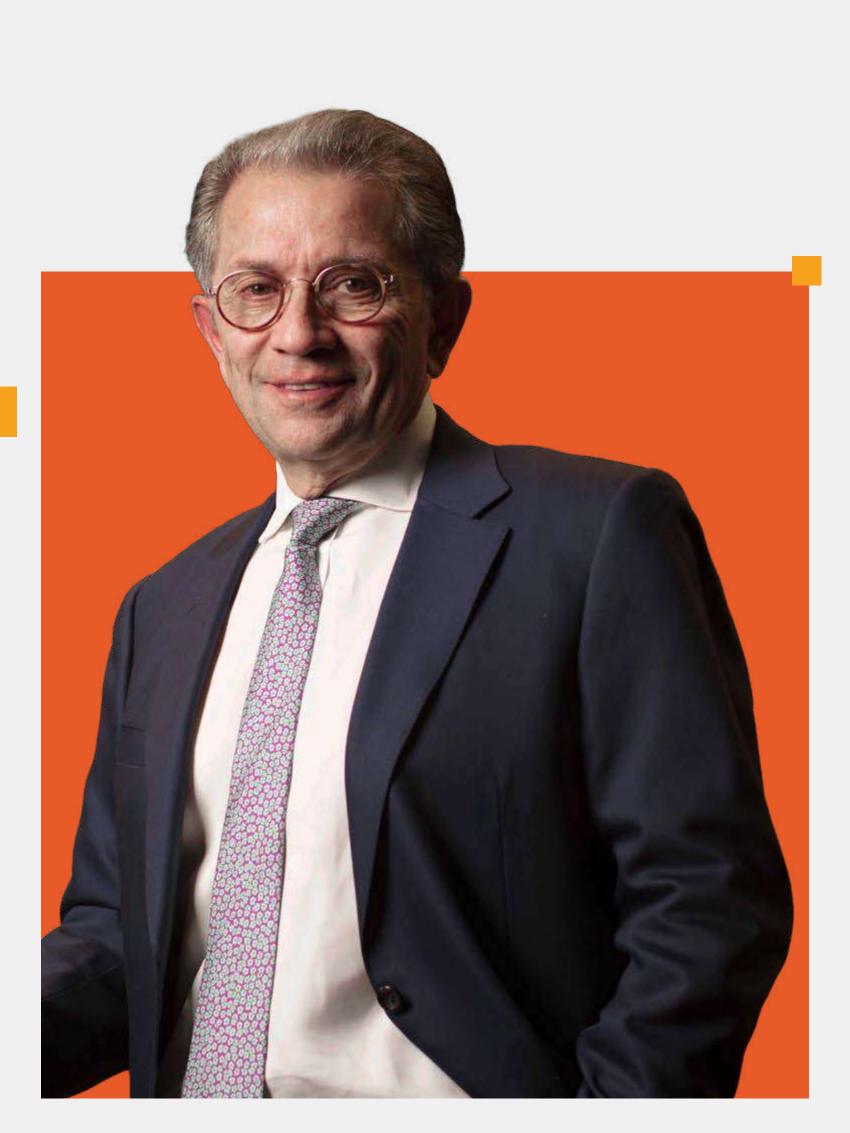
André El Mann
Chief Executive Officer of FUNO®

## MESSAGEFROM OURDEPUTY CEO

**GRI** 2-22

"All at FUNO® are truly convinced that success is not only measured in numbers, but rather by the positive impact created for our associates, tenants, and communities. Our initiatives have the goal of generating long-term value in key areas such as health, education, infrastructure, and environmental conservation. We reiterate our commitment to building a sustainable future for Mexico by reinforcing our role as leaders in corporate social responsibility and in ESG matters."

**Gonzalo Robina**Deputy Chief Executive Officer of FUNO®



#### **To All Our Stakeholders:**

It is a source of great satisfaction to inform you of the milestones achieved by FUNO® in 2024, a year of great progress for our FIBRA, becoming a benchmark in the real estate sector thanks to our commitment to sustainability, innovation, and the creation of value for our stakeholders.

As industry leaders, we understand that sustainability goes beyond a mere trend; it is a fundamental pillar in our strategy. With long-term investments, significant improvements in our real estate have taken place, prioritizing energy ecoefficiency, responsible water management, the quality of the work environment, and the impact on the surroundings. Therefore, our conviction to consistently generate renewable energy remains strong as witnessed by the solar panels installed in our developments, among other initiatives implemented.

As a result of best practices put into effect, progress was made with the certification of our office buildings, with 42.85% of them now having certification under LEED® standards, which is recognized worldwide as the classification system that assesses real estate sustainability. Only 100,000 projects throughout the world are registered or certified under LEED® standards, and we are proud to be included within this elite group.

Thus, our contribution of 38% of sqft certified in México by LEED® helps to position our country as the sixth largest market in the world in terms of square meters certified. Likewise, 1.4% of our office buildings have EDGE certification, ranking our portfolio as the largest in Latin America, with 2.8 million square meters.

#### 42.85%

OF OUR OFFICE BUILDINGS
ARE CERTIFIED UNDER LEED®
STANDARDS.

INDUSTRIAL BUILDING 2 OF
TLALNEPARK IV WAS CERTIFIED AS
THE FIRST INDUSTRIAL COMPLEX
WITH CERTIFICATION UNDER
LEED® O+M V5 BETA GOLD LEVEL,
WORLDWIDE, REPRESENTING A
MILESTONE IN THE INDUSTRY.

#### DIANA OFFICE TOWER

BECAME THE FIRST PROJECT FOR OFFICES IN THE WORLD TO OBTAIN CERTIFICATION UNDER LEED® O+M V5 BETA PLATINUM LEVEL.

In social matters, the impact caused by the FUNO® Foundation was reinforced. The focus was on three key pillars: health, education, and natural heritage environment. Our social responsibility strategy was amplified with such initiatives as mentorship programs and social income, in addition to promoting the annual call for social projects under "FUNO® Helps You Help". The outcome of these efforts produced a record number of potential projects proposed, an increase in the number of organizations supported, and in the number of jobs created.

For the subject of Human Rights, continuity was given to the assessment of risks initiated in 2022. We are convinced of the importance of detecting risks under this heading; however, it is fundamental to mitigate risks to avoid their occurrence. As part of this commitment, associate and supplier training is driven in the fields of Human Rights and non-discrimination, thereby further boosting our culture of diversity and inclusion.

Our work has been recognized with different awards such as the Social Responsibility Award, and the AMPIP ESG Award for 2024, bestowed by AMPIP (the Mexican Association of Industrial Parks), thus confirming our leadership in sustainability, social commitment, and best governance practices.

A key step was taken in managing our supply chain by implementing supplier self-evaluations in the field of ESG. Furthermore, underway is the process of incorporating a mandatory evaluation when selecting suppliers, which will include ESG criteria. This measure will guarantee that all suppliers comply with FUNO® sustainability standards, in addition to the traditional requirements concerning quality, competitiveness, and efficiency.

Regarding corporate governance, we continue strengthening our structure with succession planning for VPs, and the internalization of real estate services rendered by the Consultant is forecasted for 2025.

ONCE AGAIN, WE ARE PART
OF THE FTSE4GOOD INDEX
SERIES, CONSOLIDATING OUR
COMMITMENT TO ESG BEST
PRACTICES.

FUNO® has assumed the commitment to help build a more sound, sustainable, and prosperous future for Mexico. Innovations will continue to evolve and to create value for our stakeholders because we are firmly convinced that real success is shared and lasts throughout time.

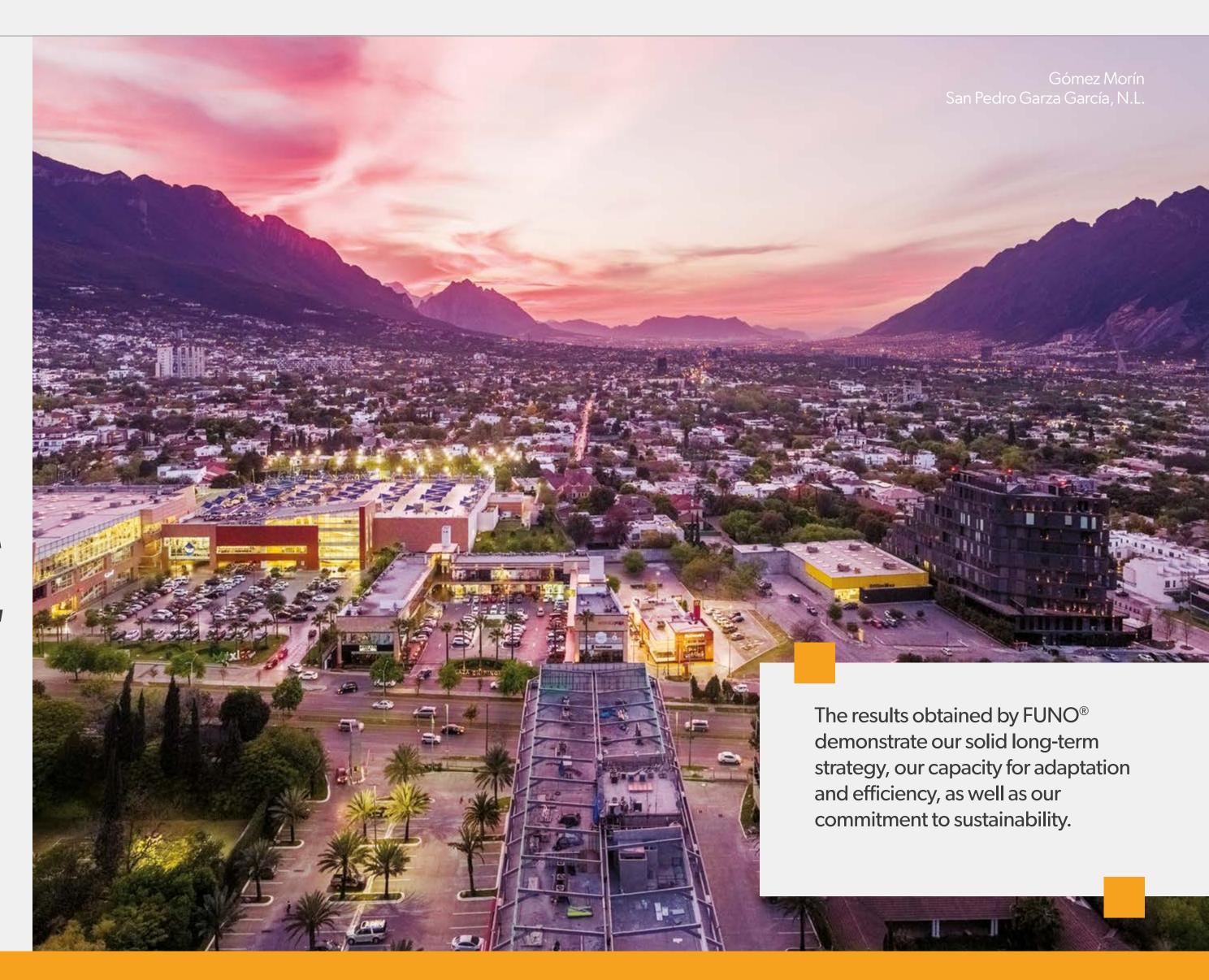
#### **Gonzalo Robina**

Deputy Chief Executive Officer of FUNO®





## 2024 PERFORMANCE



	RESULT
OPERATING AND FINANCIAL INDICATORS	
Revenues (MXNmn)	\$28,324.7
Gross Leasable Area (GLA) (millions of sqft)	119.8
Properties	613
Occupancy	95.6%
NOI (MXNmn)	\$21,296.1
ENVIRONMENTAL INDICATORS	
<b>Energy</b>	
Overall electrical energy consumption (kWh)	157,944,415.9
Overall electrical energy intensity (kWh/sqft occupied)	1.3
Electrical energy consumption credit (kWh)	63,499,102.6
Electrical energy intensity credit (kWh/sqft occupied)	3.9
Water	
Water intensity (m³/sqft occupied)	0.11
Treated water (m³)	339,623.3
Waste	
Waste generated (metric tons)	11,862.5
Waste recycled (metric tons)	511.7
Emissions	
Total emissions (metric tons of CO <sub>2</sub> e), Scope 1	621.3
Total emissions (metric tons of $CO_2e$ ), Scopes 1 and 2	70,553.5
Emission intensity (metric tons of CO <sub>2</sub> e/sqft occupied)	0.0011
Total emissions (metric tons of CO <sub>2</sub> e), Scope 3	52,801.9
Biodiversity	
No. of reforestation events (days)	2
No. of individuals seeded / planted	+1,800
No. volunteers	74
Certifications	
LEED® certified surface area (sqft)	9,244,518.4
EDGE certified surface area (sqft)	21,139,823
Total certified surface area (sqft)	30,384,340.4
Total percentage certified	25.3%
SOCIAL INDICATORS	
HUMAN CAPITAL	
Talent attraction	
No. new hires	389
Vacancies filled internally (%)	34% in FUNO®
	7% in suppliers

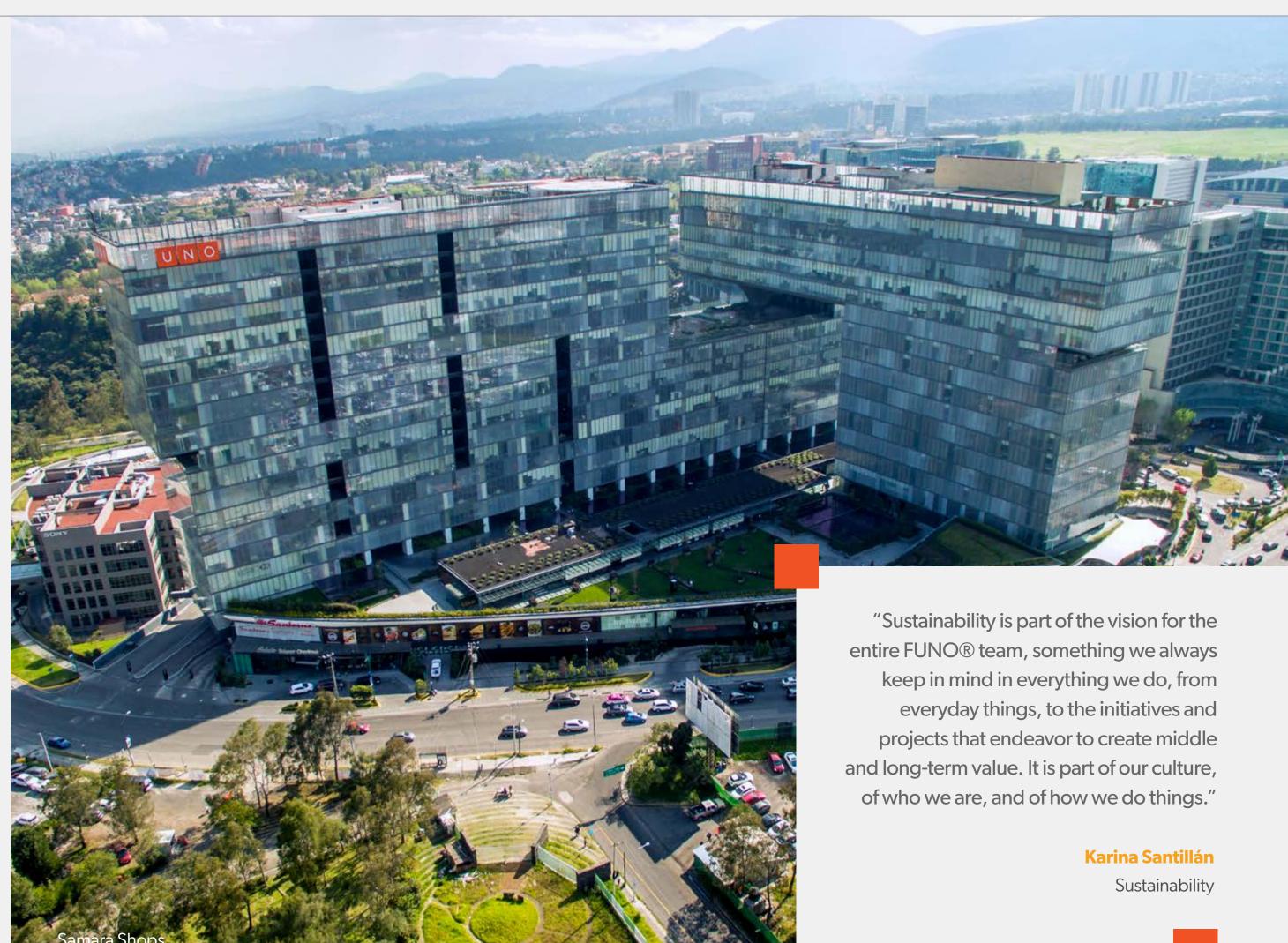
	RESULT
Diversity and inclusion	
Associates trained in diversity and inclusion (D&I)*	405
Work-hours training in diversity and inclusion (D&I)	647
Associates participating in survey to identify target groups	587
Workforce	
No. associates*	974
Direct associates identifying as female*	32.1%
Direct associates identifying as male*	67.9%
Women in leadership positions (%)	40.9%
Women in management positions (%)	43.2%
Women in executive positions (%)	28.6%
Women in revenue generating positions (%)	51.2%
Women in STEM positions (%)	15.4%
Talent retention	
Overall turnover (%)	13.9%
Voluntary turnover (%)	9.7%
Involuntary turnover (%)	4.2%
Human capital development	
Associate training participations*	3,156
Work-hours of training*	10,303
Average hours of training per associate*	30.3
Average hours of associate training by job category	Executive: 13.6
	Managers: 39.2
A second tier and a limit training of (AAVA lease)	Operating: 26.9 \$1,848,668.32
Amount invested in training (MXNmn)	
Associates evaluated (%)	100%
Compensation ratio female vs. male employees (basic salary)	Executive: 0.77 Sub-direction: 0.77
	Managers: 0.80
	Operating: 1.04
Compensation ratio female vs. male employees (remuneration)	Executive: 0.79
	Sub-direction: 0.76
	Managers: 0.81
Lob satisfaction*	Operating: 1.05
Participating associates	870
Participating associates  Participation ratio	92%
Participation ratio  Confidence index	79%
Confidence fidex	75/8

	RESULT
COMMUNITY	
Social responsibility	
No. of SR activities	171
No. organizations and foundations supported	166
No. of in-kind donations	3,984
Equivalent value of in-kind donations (MXN)	\$81,653,178.9
Direct SR activity beneficiaries	2,870,897
Indirect SR activity beneficiaries	11,483,588
FUNO <sup>®</sup> Foundation	
Total financial support	\$136,274,706.5
ENGAGEMENT WITH AUTHORITI	IES
No. government institutions	49
HEALTH AND SAFETY	
Associates trained in health and safety	373
Work-hours health and safety training	509
No cases received through Wellness channel	8
No. accidents	0 in FUNO® associates and 7 in supplier associates
No. fatalities	O for FUNO® associates and O for supplier associates
Disabling accident rate	0 for FUNO® associates and 0.76 for supplier as-sociates
No. occupational illnesses	O for FUNO® associates and O for supplier associates
Absence rate	0 for FUNO® associates and 0.026 for supplier associates
SUPPLY CHAIN	
No. suppliers	385

	RESULT
GOVERNANCE INDICATORS	
Ethics and integrity	
No. cases received through whistleblowers' hotline	68
Cases received that were closed during the year	94.1%
Anticorruption	
Transactions and contracts assessed for anti-corruption (%)	100%
Supplier contracts that include anti-corruption clauses	100%
Suppliers who signed FUNO® ethical guidelines	100%
Associates trained in anti-corruption	100%
Human rights	
Associates trained in human rights	177
Work-hours of training in human rights	412
ESG risk assessment and management	
New contracts containing cost-recovery clauses for resource efficiency related to capex improvements (%)	100%
ESG topics in supplier contracts	
GLA covered by tenants participating in engagement strategy	9.7%

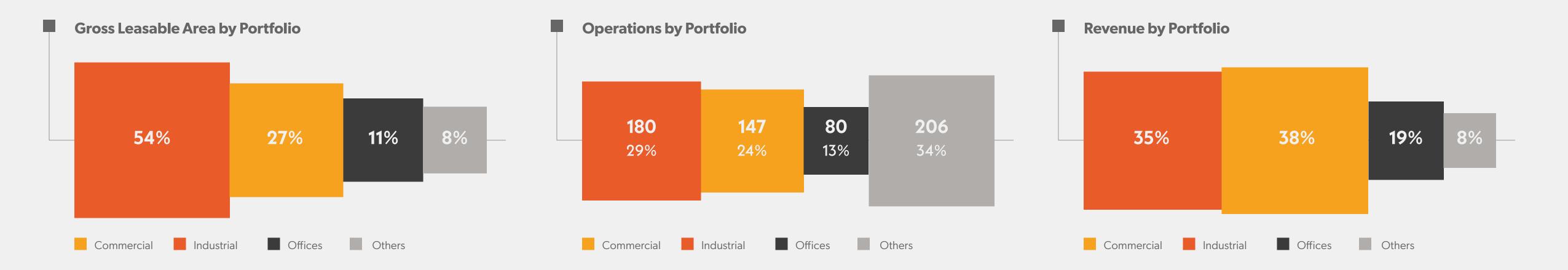
<sup>\*</sup> Includes participation of supplier associates.

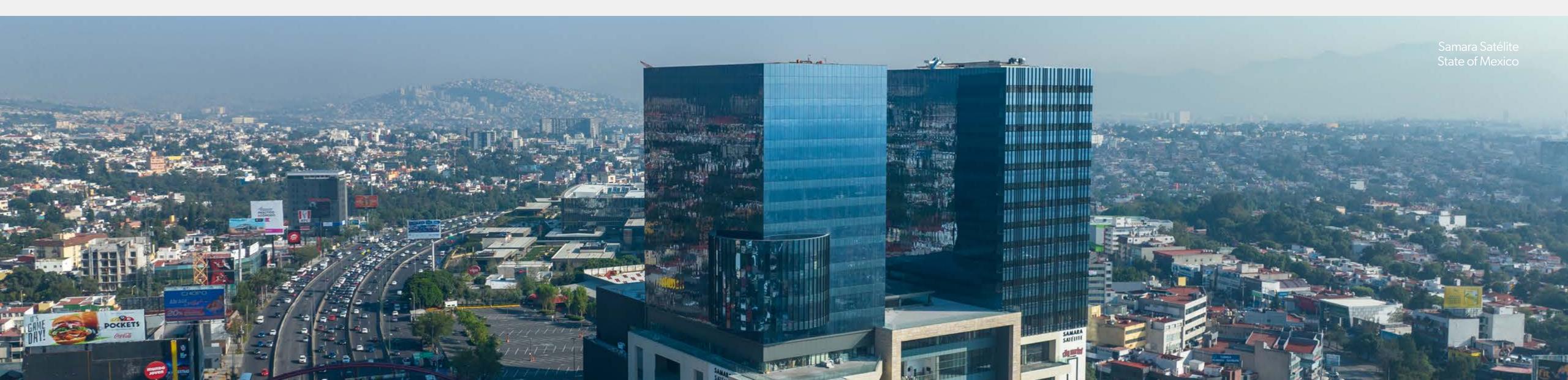
## SOMOS FUNDO

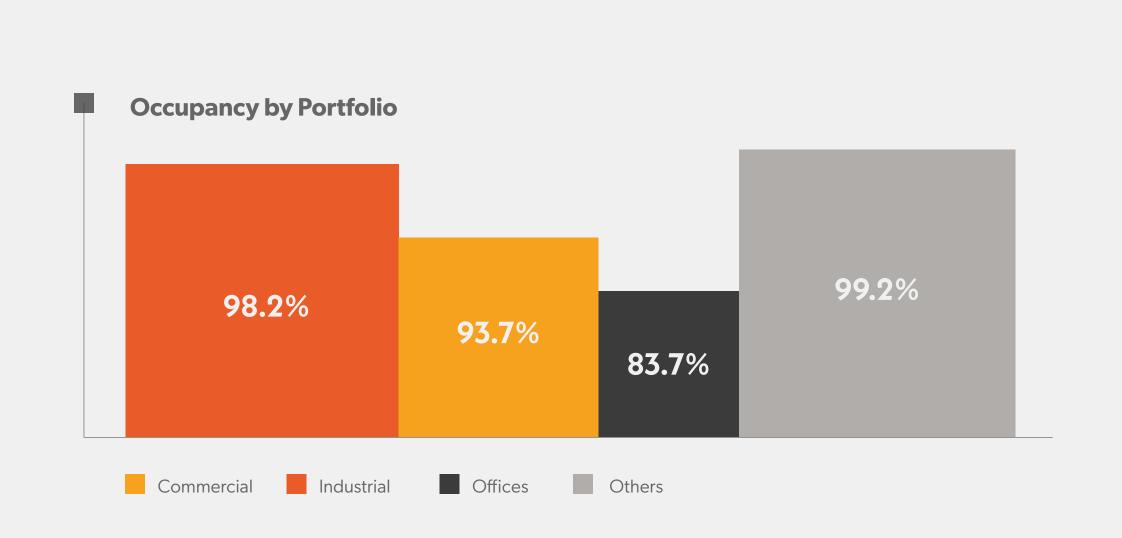


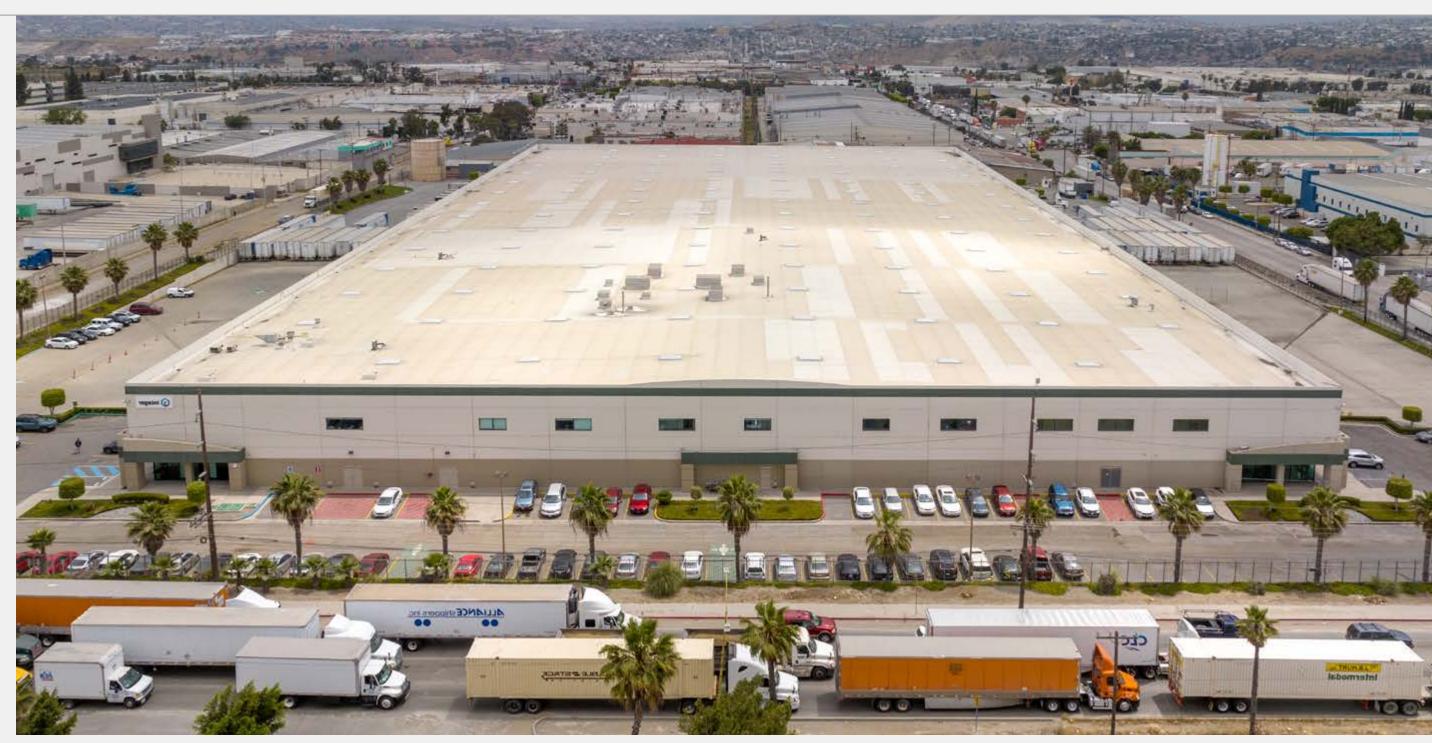
#### OPERATIONS

**GRI** 2-1, 2-6 **SASB** IF-RE-000.A, IF-RE-000.D



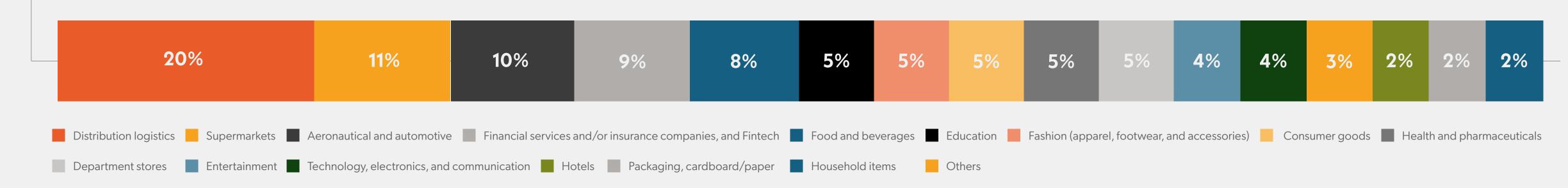






Otay Tijuana

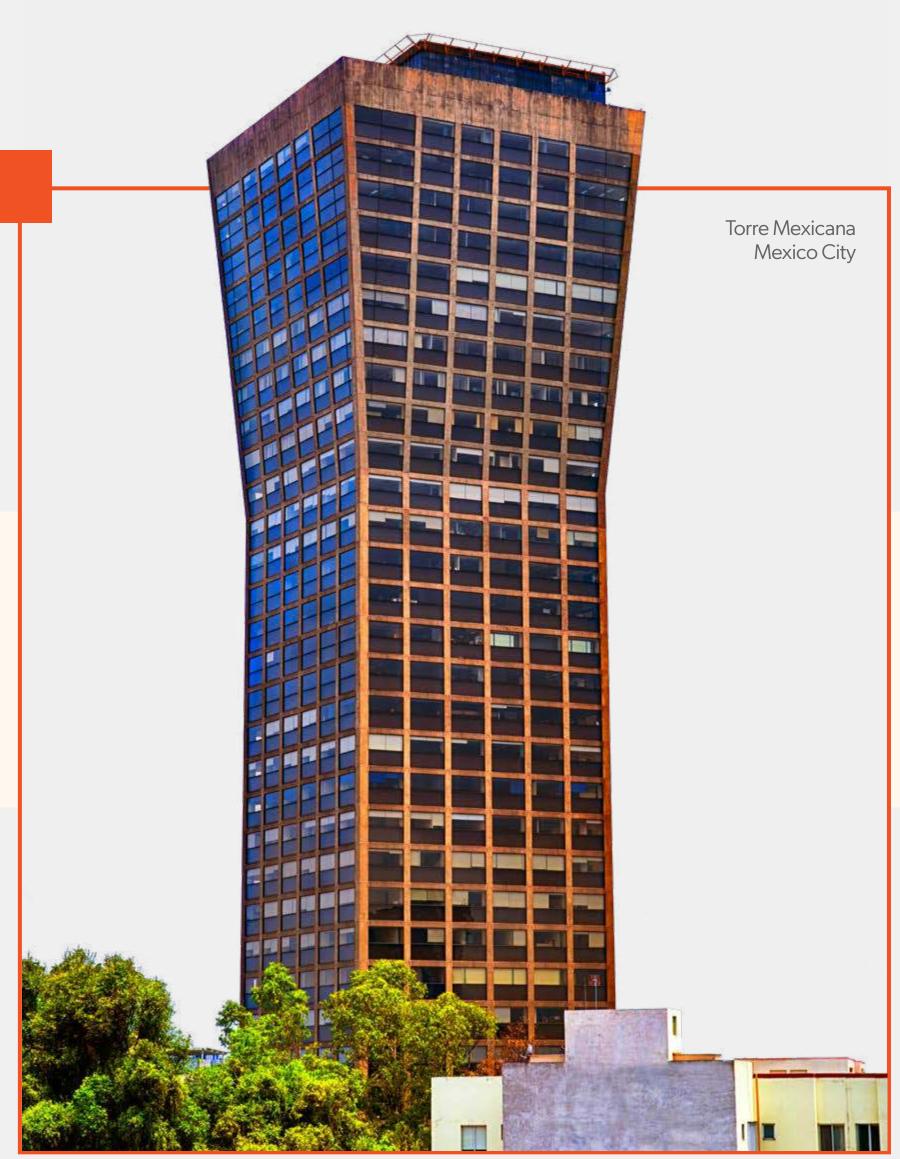




#### PRESENCE

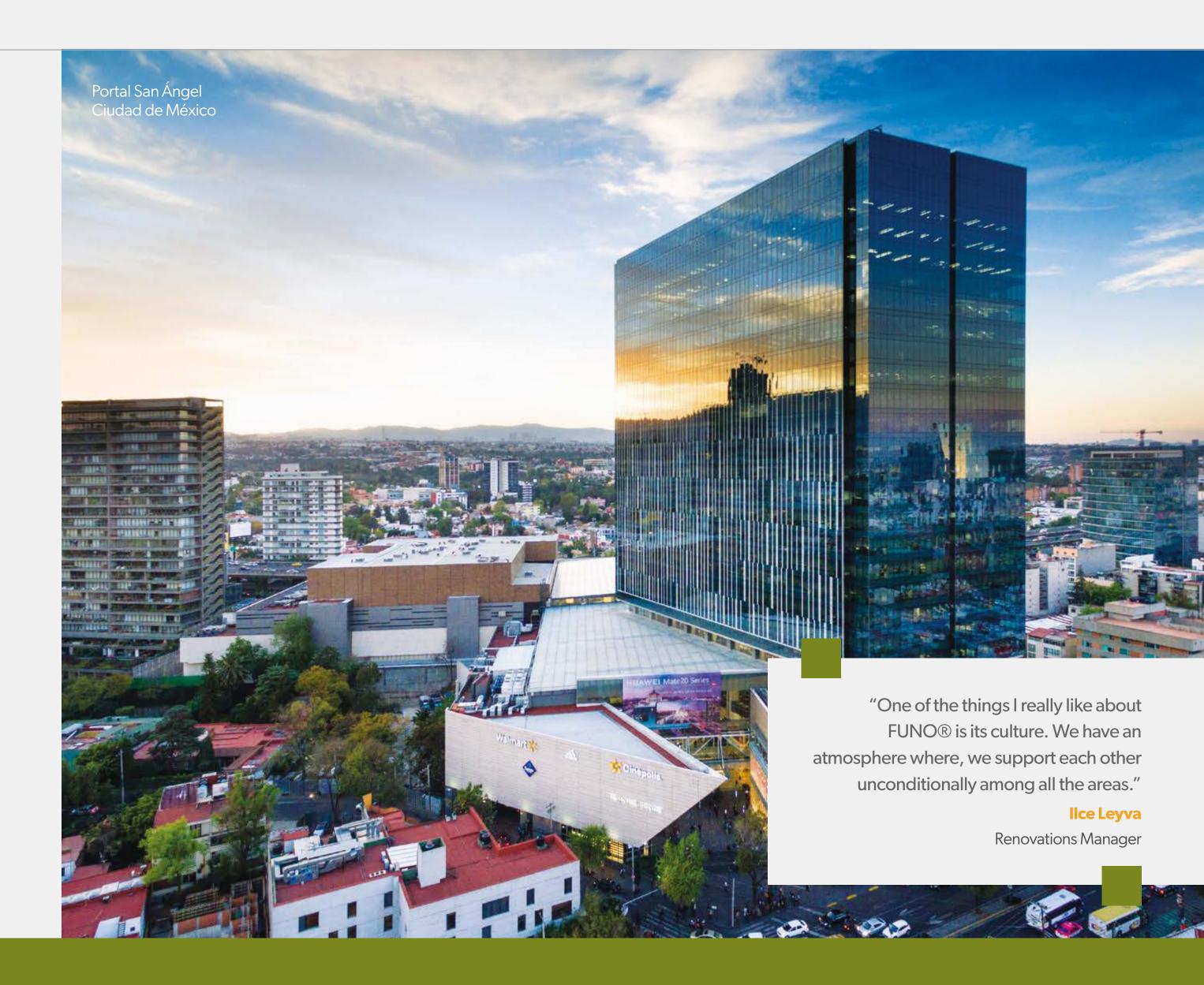
**GRI** 2-1







## STRATEGIC FRAMEWORK





#### MATERIALITY

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

Our materiality study was updated in 2024, by performing a double-materiality study for the first time. In other words, there was an assessment to determine the impact and financial relevance that each subject of interest has for our stakeholders and for FUNO®.

The process followed consisted in identifying:

COMPANY ACTIVITIES
CAUSING EXTERNAL

PUBLIC INFORMATION ON
THE IMPACT; WHY IT IS A
MATERIAL IMPACT FOR
EXTERNAL STAKEHOLDERS;
AND THE TYPE OF IMPACT
EVALUATED

MATERIAL TOPICS THAT CREATE A POSITIVE/ NEGATIVE IMPACT ON EXTERNAL STAKEHOLDERS, THROUGH:

- Quantitative metric(s)
   used to measure direct
   environmental and/or
   social results produced
   by Company activities.
- Impact value using quantitative metrics to measure the external impact.
- Public information on the quantitative metric used to measure the external impact.

ENERGY	CLIMATE	WATER
MANAGEMENT*	CHANGE*	MANAGEMENT*
WASTE MANAGEMENT*	TRANSPARENCY AND ACCOUNTABILITY**	TENANT SATISFACTION**
HUMAN	SOCIAL	ECOSYSTEM
RIGHTS**	INVESTMENT**	MANAGEMENT**

- New material topics regarding the analysis conducted in 2021
- Material topics in the 2021 analysis, and in the double materiality study in 2024
- Material topics whose scope was broadened regarding the analysis conducted in 2021
- \* Critical Topics.
- \*\* Significant Topics.



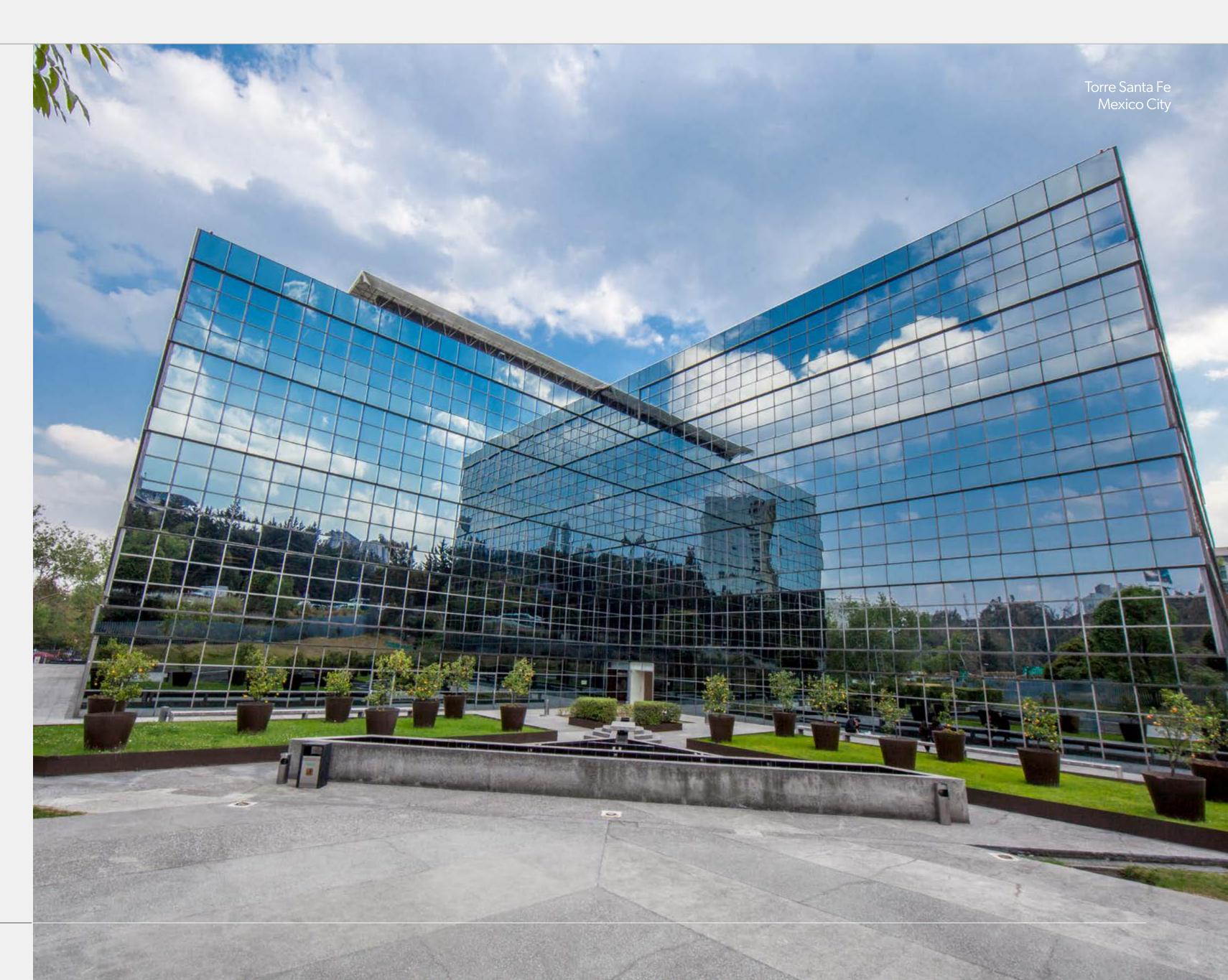
For further information on the results of our double materiality study, visit our website: <a href="https://funo.mx/ESG--sustainability/management/materiality">https://funo.mx/ESG--sustainability/management/materiality</a>.

## HOW VALUE IS CREATED

**GRI** 2-22, 2-23, 2-24

AT FUNO®, OUR CORE OBJECTIVE IS TO GENERATE SUSTAINABLE LONG-TERM VALUE FOR ALL OUR STAKEHOLDERS, CONTRIBUTING TO THEIR WELL-BEING AND DEVELOPMENT.

It is therefore fundamental to assess the context and the trends influencing the real estate sector, as well as their repercussions on our operations, and consider the resources we have on hand, the interaction with our stakeholders, and define the key actions to be undertaken to mitigate risks and leverage any opportunities.



#### ■ VALUE CREATION MODEL

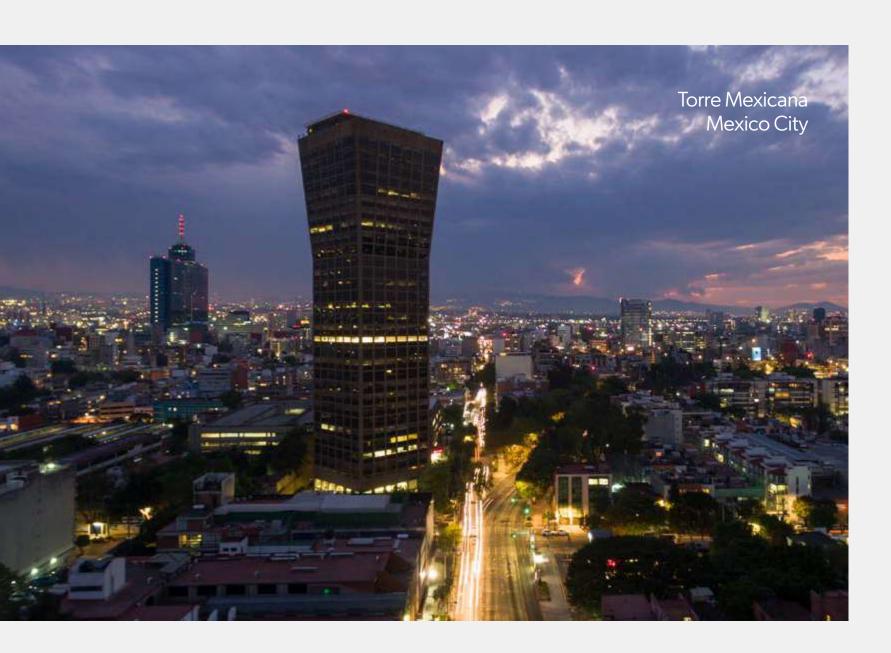


#### OUR STAKEHOLDERS

**GRI** 2-29

It is our firm conviction that dialogue and collaboration with our stakeholders is key to maximizing the positive environmental and social impacts for communities and the surroundings.

Feedback is essential for business success, as it enables us to know stakeholder expectations and subjects of interest; seek the best possible financial, social, and environmental performance of our operations; and produce optimum response to their needs.



#### **CBFI holders**

#### **DESCRIPTION**

- Institutional investor
- Private investor market

#### **MEANS OF COMMUNICATION**

- Investor Relations Office
- FUNO® Day
- Participation in conferences
- Meetings with analysts, banks, qualifiers, and others
- Quarterly surveys
- Annual Reports
- Press bulletins

#### **SUBJECTS OF INTEREST**

- Financial results
- Business stability and continuity
- Transparency

#### **AREA IN CHARGE OF INTERACTION**

**Investor Relations** 

#### **INTERACTION LEVEL**

Organizational

#### Inquilinos

#### **DESCRIPTION**

Nacional, regional, and local

- Offices and industrial
- Multinational
- SMEs
- Government
- Commercial
- MultinationalDomestic franchises
- SMEs

#### **MEANS OF COMMUNICATION**

- Through Representantes Únicos de Proyecto
- Area Manager
- Collections Office
- Tenant Coordination Office
- Social media
- Personal meetings

#### **SUBJECTS OF INTEREST**

- Service quality and agility
- Quality of commercial relationship
- Easy processes and filings

#### **AREA IN CHARGE OF INTERACTION**

Area Managers, Operations Director, and Project Coordinators

#### **INTERACTION LEVEL**

- Organizational
- Portfolio
- Local

#### **Associates**

#### **DESCRIPTION**

- Direct
- Indirect

#### **MEANS OF COMMUNICATION**

- Open-Door Policy
- Surveys
- Integration Day
- HR Office
- FUNO® Ambassadors
- Meeting with Property Managers
- Ethics Hotline
- Emails

#### **SUBJECTS OF INTEREST**

- Reciprocity by the Company
- Motivation and sense of belonging
- Collaboration within and between areas

#### AREA IN CHARGE OF INTERACTION

Human Resources

#### **INTERACTION LEVEL**

- Organizational
- Local

Frequency:

Recurrent

Monthly

Mont |

#### **Suppliers and service renderers**

#### DESCRIPTION

- Real Estate Operators
- Services
- Cleaning
- Security
- Others
- Municipal Services Municipal
- Water
- Electricity
- Gas
- Waste collection
- Products

#### **MEANS OF COMMUNICATION**

- Procurement Office
- Area contracting or requesting the service
- Contracts
- Supplier portal
- Personal meetings
- Ethics Hotline

#### **SUBJECTS OF INTEREST**

- Timely payments
- Commercial relationship
- Quality and distribution of acquired products and services

#### **AREA IN CHARGE OF INTERACTION**

Procurement

#### **INTERACTION LEVEL**

- Organizational
- Local

#### **Financial Entities**

#### **DESCRIPTION**

- Creditors
- Investors

#### **MEANS OF COMMUNICATION**

Personal meetings

Investor Relations Office

• VPs for Treasury and for Finance

#### **SUBJECTS OF INTEREST**

- Financial performance and stability
- Growth
- Leverage

#### **AREA IN CHARGE OF INTERACTION**

Treasury

#### **INTERACTION LEVEL**

- Organizational
- Portfolio

#### Government

#### DESCRIPTION

- Secretary of the Treasury
- Tax Administration Services
- Banking and Securities Commission
- COFECE
- Others

#### **MEANS OF COMMUNICATION**

- Top Management
- Legal Office
- Area Manager

#### SUBJECTS OF INTEREST

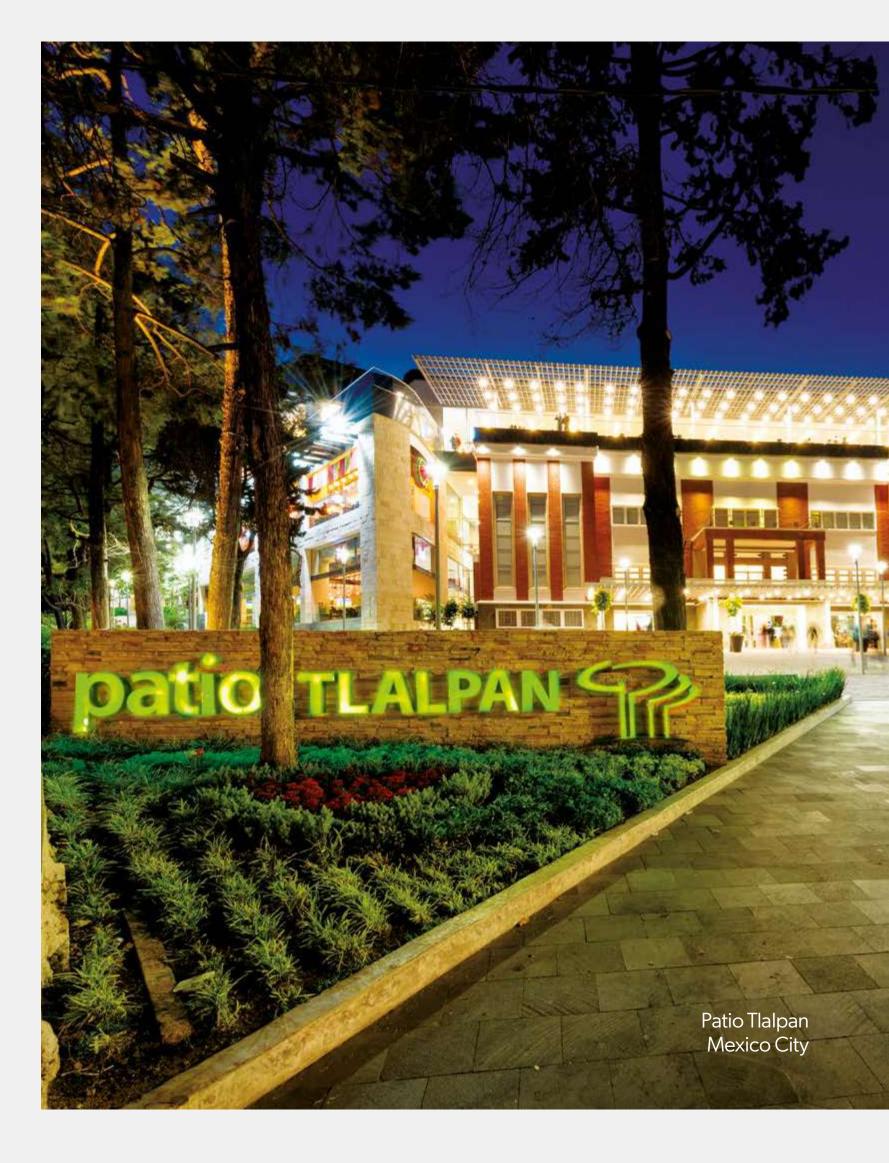
- Our contribution to social development
- Corporate governance
- Social interaction, cultural promotion, and health initiatives

#### AREA IN CHARGE OF INTERACTION

Area Managers, Operations Directors, and Official FUNO® Spokespersons

#### INTERACTION LEVEL

- Organizational
- Local



#### Frequency:

Recurrent

Monthly

#### Visitors

#### **DESCRIPTION**

- Customer workers and visitors who come to our offices and shopping centers
- Shopping center visitors

#### **MEANS OF COMMUNICATION**

- Social media
- Area manager
- Site suggestion box
- Site marketingEthics Hotline

#### SUBJECTS OF INTEREST

- Security
- Visitor experience
- Innovative services

#### AREA IN CHARGE OF INTERACTION

Area Managers and Project Directors

#### **INTERACTION LEVEL**

- Organizational
- Portfolio
- Local

#### **NGO and Communities**

#### **DESCRIPTION**

- Neighbors
- Civil society organizations we support

#### **MEANS OF COMMUNICATION**

- Social media
- Website
- Area Manager
- Sustainability Department
- FUNO® Foundation
- Webinars

#### **SUBJECTS OF INTEREST**

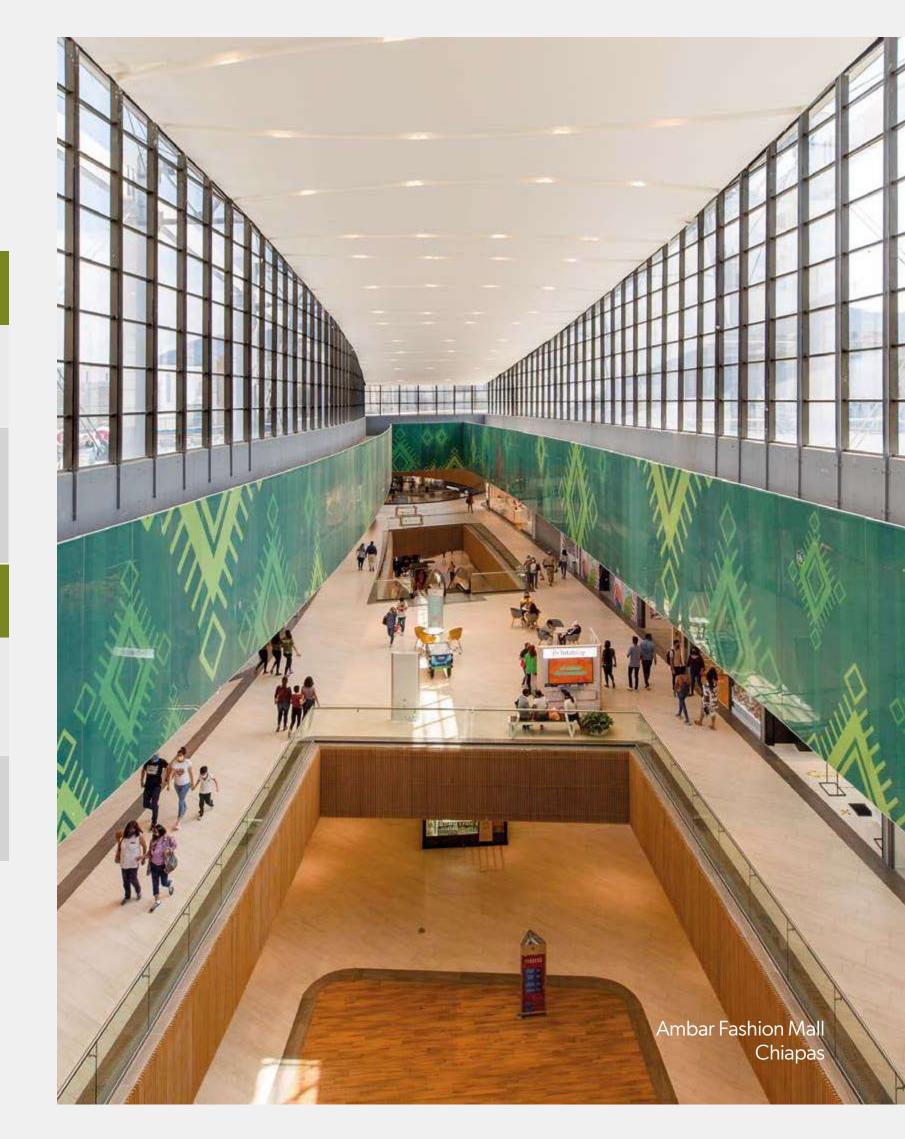
- Social Commitment
- Shopping centers as places for communication and integration.
- Contribute to the creation of a positive impact in communities where we operate

#### **AREA IN CHARGE OF INTERACTION**

Area Managers and Project Directors
FUNO® Foundation

#### **INTERACTION LEVEL**

- Organizational
- Local



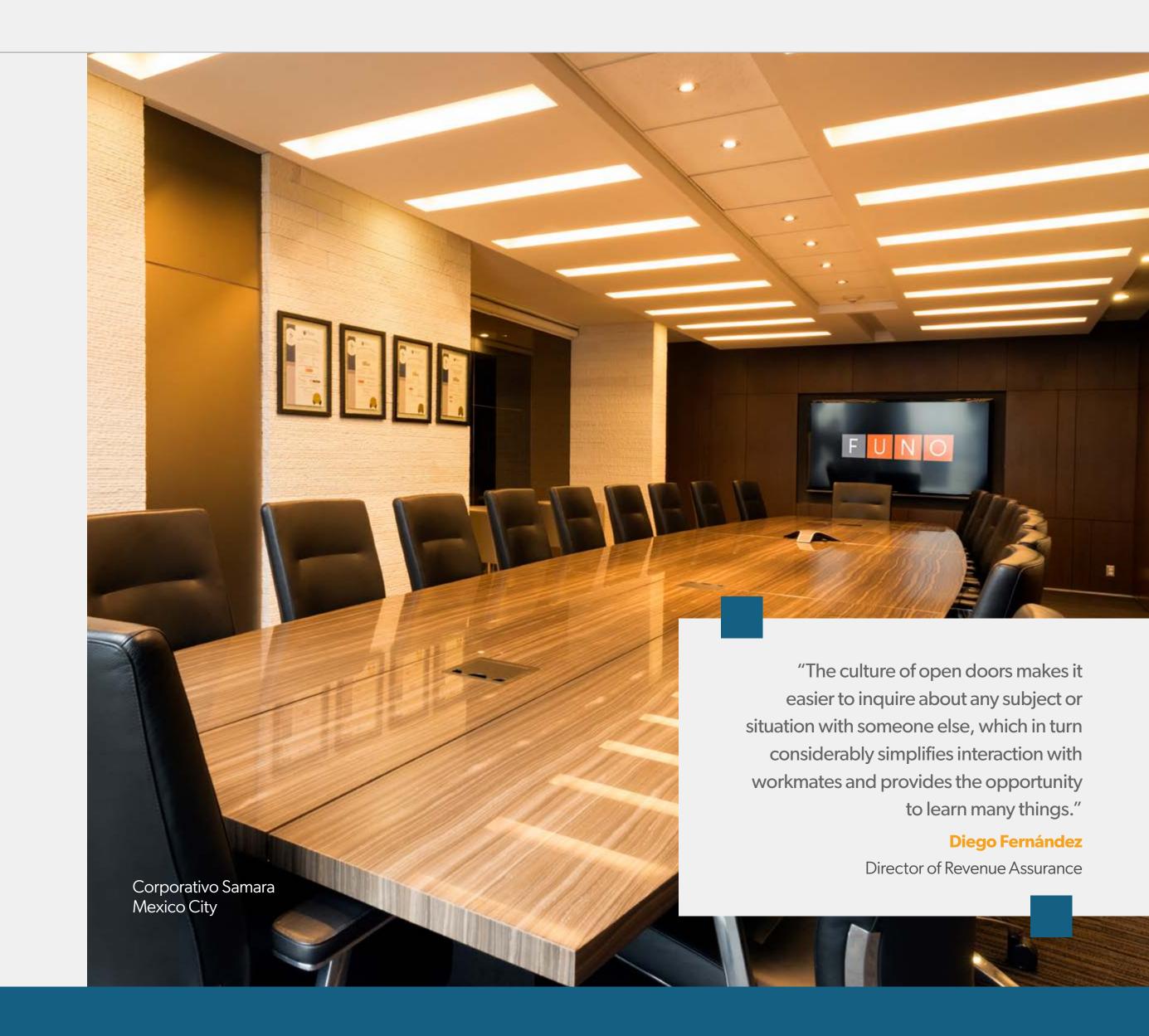
#### Frequency:

Recurrent

Monthly



## GOVERNANCE



## CORPORATE GOVERNANCE

**GRI** 2-9, 2-11, 2-12, 2-13, 2-14

The Tenants' Assembly is the top governance body for FUNO®. This body, through resolutions and based on the subjects under its authority, establishes all guidelines for our FIBRA. This Assembly is characterized by being:

- **1. Plural.** Its members include all persons who acquire CBFIs on the open market or by any other means.
- **2. Independent.** CBFIs are held by a broad investor public who is represented by a sole independent trustee which acts as a Common Representative. Said independence is guaranteed by the corresponding legal provisions and by our Trust Agreement.

The Control Trust defines the competencies and authorities of the Tenants' Assembly, the Technical Committee, the Audit Committee, and the Corporate Practices Committee, regarding economic, environmental, and social issues.

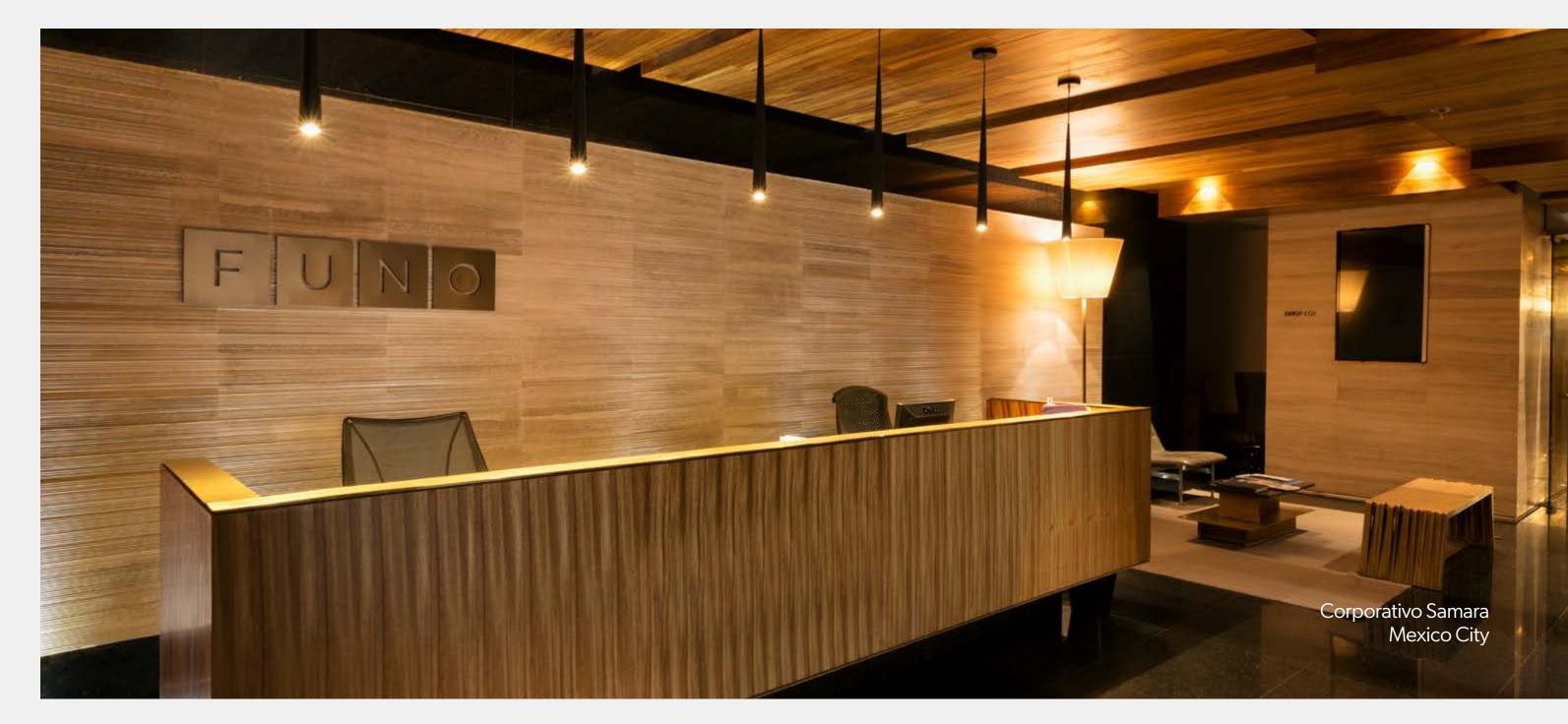
The Technical Committee is charged with establishing, reviewing, and approving the organizational mission, values, strategy, policies, and goals, and with overseeing the proper implementation and fulfillment.

Our Chairman is not an organization executive; in other words, this person is neither an associate nor on the FUNO® payroll.

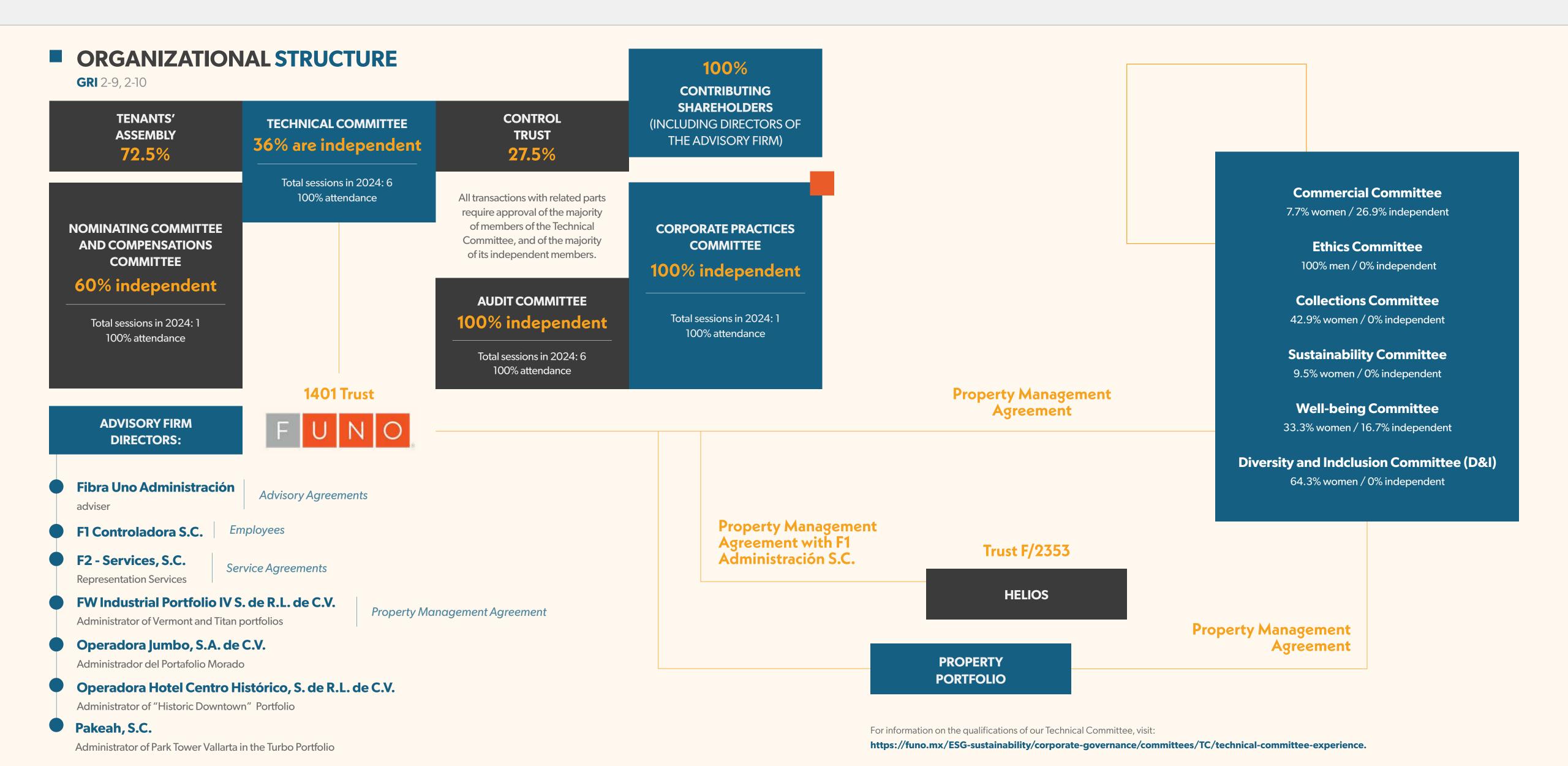
### TECHNICAL COMMITTEE<sup>3</sup>



42%
INDEPENDENT



<sup>&</sup>lt;sup>3</sup> Our Technical Committee is the equivalent of a board of directors. The Chairman and the CEO are separate positions.



#### COMPENSATION

**GRI** 2-9, 2-10, 2-20

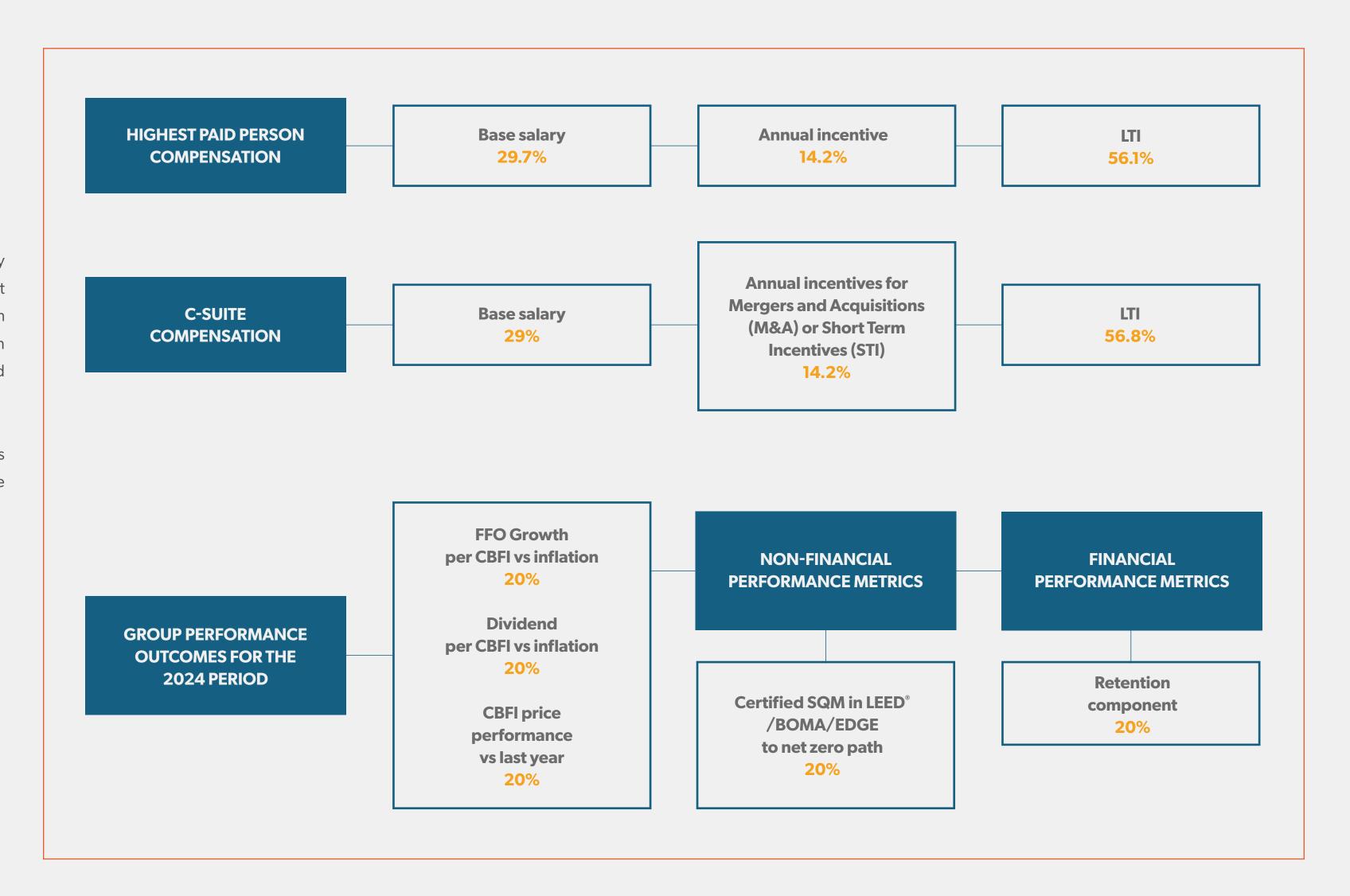
Our executive compensation reflects our commitment to aligning earnings with company performance. Only the base salary is fixed. Long-term equity and cash incentive remain at risk until year-end corporate and individual performance are assessed by the Compensation Committee; at the end of the 3-year performance period, long-term retentive awards with 3-year annual vesting are at risk and earned only upon achieving a minimum FFO, Dividend and price per share, as well as an ESG KPI threshold in the year of grant.

The graphics below illustrate the mix of 2024 fixed pay (base salary) and at-risk pay incentives (cash incentive compensation and grant date fair value of equity awards granted during the year), presented at the Target level of performance, for our CEO and our C-suite.

THREE CONSECUTIVE YEARS

OF 90%+ STOCKHOLDER APPROVAL

OF EXECUTIVE COMPENSATION.



		FINANCIAL METRICS	NON-FINANCIAL METRICS	RETENTION BONUS
Opportunity	CEO	60%	20%	20%
	Company	60%	20%	20%
		For 2024 the opportunity target was 11,421,865 CBFI	For 2024 the opportunity target was 3,807,288	For 2024 the opportunity target was 3,807,288
Performance period	the year, their LTI is evaluated not been paid, it is evaluated	ement period is the full financial year. and calculated on a pro-rata basis. W and paid on a three year vesting peri s any other amount that has not been dicable to other employees.	Vhere Executive ceases employmers iod if the causes are imputable to	ent during the year, if LTI has FUNO®, if not the employee
	% of restric	ted rights vesting	Performance period	Anticipated or actual time of release
Performance rights 3 years	Tranche 1 (33.33%)		January 1 <sup>st</sup> 2024 - December 31 <sup>st</sup> 2024	Early April 2026
	Tranch	Tranche 2 (33.33%)		Early April 2027
	Tranch	ne 3 (33.33%)	January 1 <sup>st</sup> 2024 - December 31 <sup>st</sup> 2024	Early April 2028
Grant date	LTI is provided as deferred equity. Allocations are calculated following the Board's review of the financial results audited.			
Grant date, payment	100 % of the LTI is deferred into equity, vesting equally after 12, 24 and 36 months.			
and deferral	Dividends are paid on the def	ferred equity component during the	deferral period.	



#### MALUS AND CLAWBACK CLAUSES

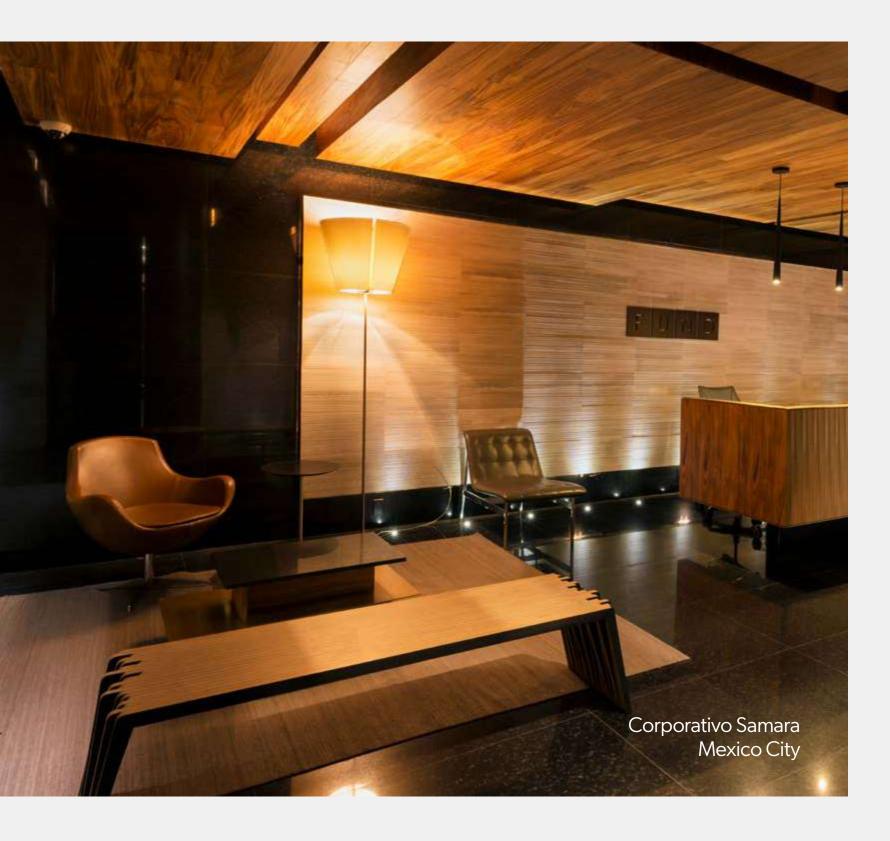
The Technical Committee has the right to amend any resolution taken, including modifying or adjusting payments CBFIs; if there are any misstatements in the calculations to determine the amount of the LTI.

In case a participant acts fraudulently or dishonestly, engaged in gross misconduct, breached her or his duties or obligations to the company or acted in a manner which brings FUNO® into disrepute, it will lead to end of contractual relationship and to clawback or lose all unvested CBFIs.

#### MANAGEMENT OWNERSHIP

- The value of company shares held by the highest paid person represents at least 15 times his or her annual base salary.
- No other company executive owns more than 6 times their average annual base salary.
- The relevant family of which the CEO is a member owns at least 27.57% of the shares outstanding.

## OUR PHILOSOPHY



#### BUSINESS ETHICS

**GRI** 2-16, 3-3

Chain of Command

Steering Committee

Ethics Committee

CEO

Deputy CEO

VP, Administration VP, Legal

VP,
Operations

Human
Resources
Department
(Secretary)

Our leadership position as the first and largest FIBRA in Mexico is grounded in our professionalism and solid commitment to ethics and integrity. Our associates learn of our principles from the very first day they arrive, through a comprehensive onboarding process, through ongoing training, and through the implementation of processes that guide our behavior. Furthermore,

we ensure that all our actions are in full compliance with laws, policies, regulations and procedures in force, and with our established integrity commitments. Performance boards are used to display quarterly, semester, and annual objectives, thereby reinforcing our culture of compliance and continuous improvement.

#### CODE OF ETHICS

**GRI** 2-16, 3-3

Our Code of Ethics is a reflection of behavior-guiding principles. The aim is to always act with respect, integrity, passion, and to generate a positive impact for society as a whole.

Once hired, our associates commit to adopting practices that promote respect, inclusion, non-discrimination, money laundering prevention, and privacy and personal data protection, always in line with prevailing Human Rights. Periodic training takes place to ensure that our associates fully understand and live by the Code of Ethics.

#### OUR CODE OF ETHICS WAS UPDATED

**AND APPROVED IN 2024** 

#### • 785.5 associate-hours

OF TRAINING IN GOVERNANCE ISSUES

#### **75**

ATTENDEES FOR TRAINING ON THE CODE OF ETHICS

1.6

**AVERAGE HOURS PER ASSOCIATE** 



WHISTLEBLOWING MECHANISM
GRI 2-16, 2-26

THE WHISTLEBLOWING MECHANISM IS MANAGED BY AN INDEPENDENT THIRD PARTY, AVAILABLE 24/7 THROUGH THE FOLLOWING CHANNELS:



800 123 FUNO (3866)



DENUNCIAS@LINEAETICAFUNO.MX



WWW.LINEAETICAFUNO.MX

The cases received through the whistleblowing mechanism are channeled to the Ethics Committee, reviewed, and then addressed by the corresponding area so as to determine the proper corrective measures, sanctions, or response.

In 2024, FUNO® ended the labor relationship of a supplier's employee due to violation of the Code of Ethics.

68 cases

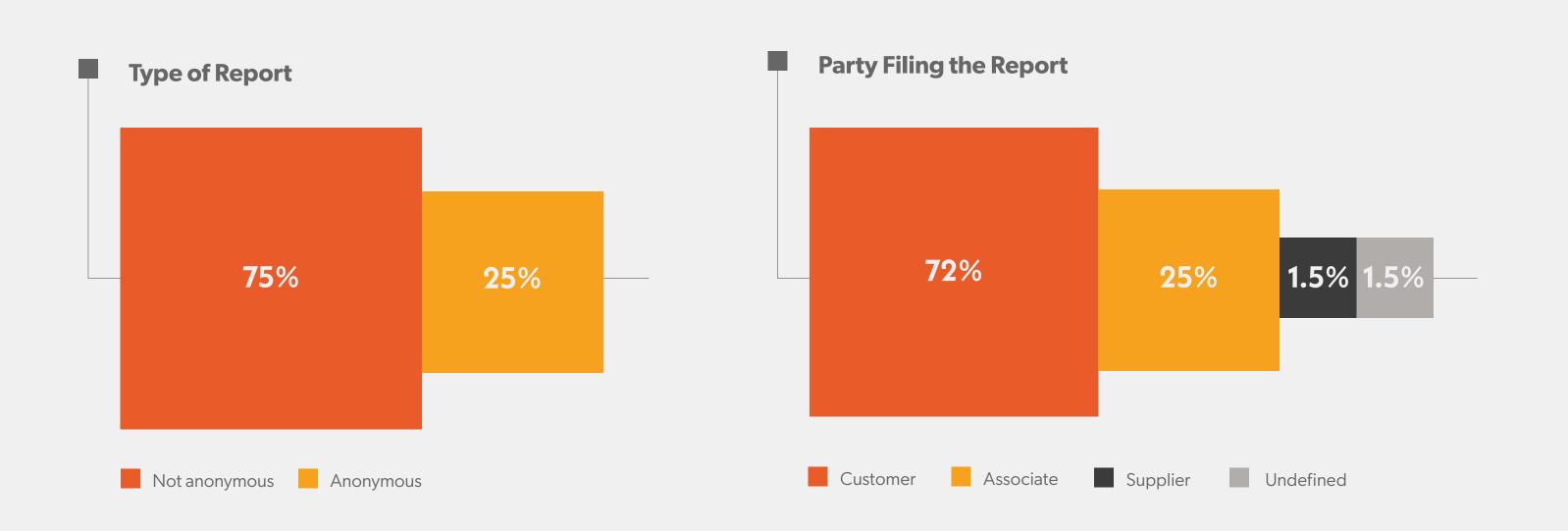
RECEIVED
THROUGH THE
WHISTLEBLOWING
MECHANISM

100%

OF COMPLAINTS
RECEIVED IN 2024
WERE ADDRESSED

94.1%

OF CASES RECEIVED WERE CLOSED BY DEC. 31, 2024



with laws or official

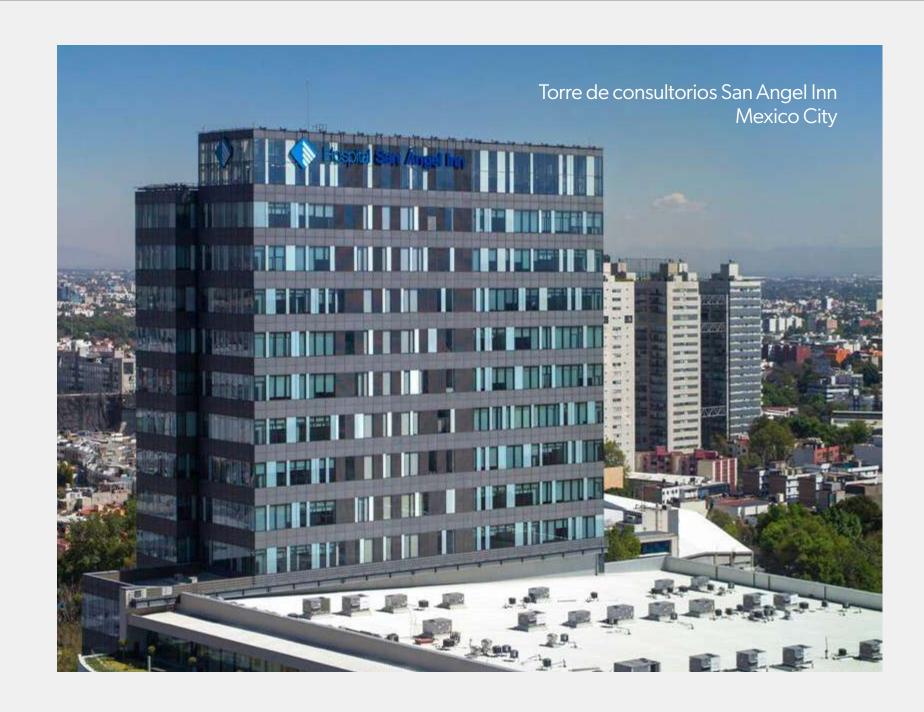
regulations

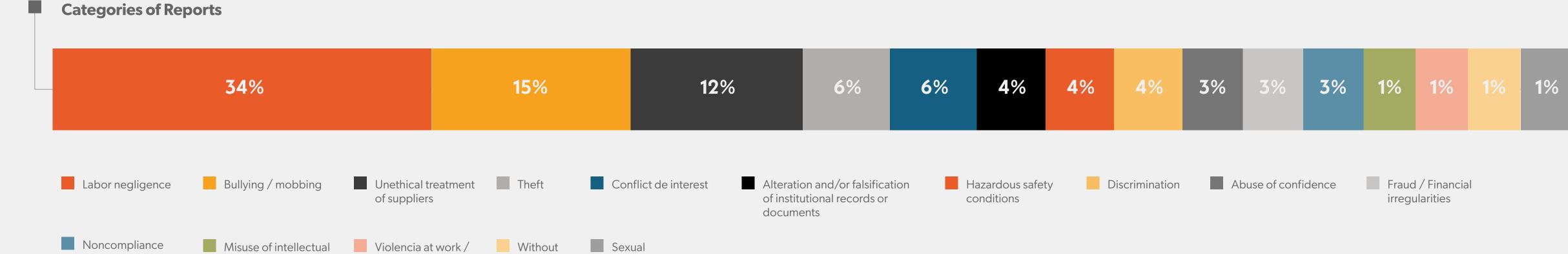
property

mistreatment

category

harassment





#### ANTICORRUPTION

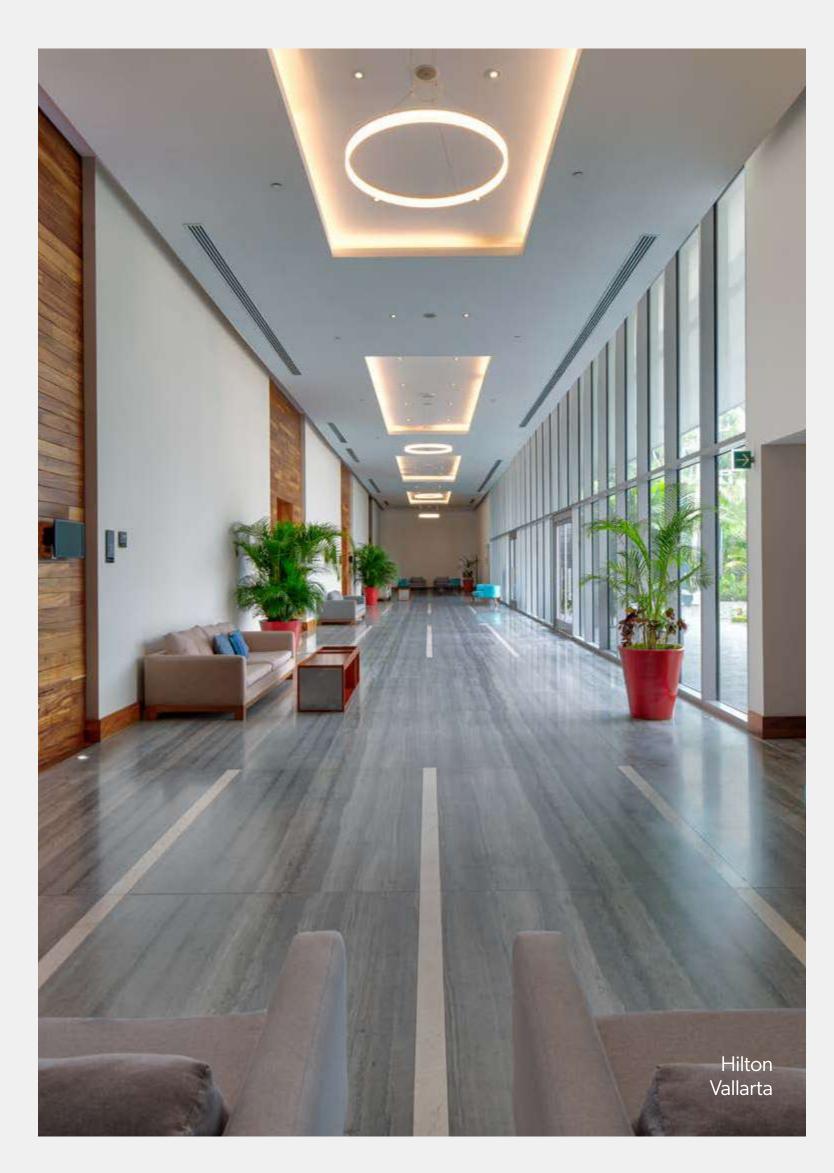
**GRI** 2-27, 3-3, 205-1, 205-2, 415-1

FUNO® consistently promotes fair and transparent business practices, ensuring full compliance with applicable laws and regulations, and the prevention of bribery and extorsion in all our operations.

All interaction with tenants, suppliers, financial institutions, authorities, or any entity with whom we conduct operations strictly forbids the acceptance or obtainment —either on behalf of FUNO® or at a personal level— of gifts, benefits, advantageous conditions, wages, trips, commissions, or any manner of compensations whatsoever with the purpose of influencing any sort of business decision.

FUNO® strictly forbids any contribution whatsoever to political parties and, in 2024, no contributions of this type were made.

- **100%**
- OF OUR OPERATIONS AND CONTRACTS ARE REVIEWED REGARDING ANTICORRUPTION
- OF OUR ASSOCIATES SIGN THE CODE OF ETHICS UPON JOINING FUNO®
- OF SUPPLIER AGREEMENTS INCLUDE AN ANTICORRUPTION CLAUSE
- OF OUR SUPPLIERS SIGN THE ETHICS GUIDELINES



#### MONEY LAUNDERING PREVENTION

**GRI** 3-3

Value is generated for all our stakeholders, based on the principles of ethics and integrity. An essential pillar of our comprehensive financial strategy is the prevention of money laundering.

One of our policies is aligned with the LFPIORPI (Federal Law for the Prevention and Identification of Operations with Resources of Illicit Origin), which establishes the guidelines for identifying, analyzing and reporting any operation with potential risk. Furthermore, a process has been established for the responsible safekeeping of personal data of our tenants and the control of cashflow stemming from collections.

In addition, together with an independent auditor, an accounting platform has been implemented, accessible to all associates from the Finance Vice Presidency, and whose purpose is to reinforce knowledge on the mechanisms for preventing money laundering, anticorruption practices, and tax updates.

#### HUMAN RIGHTS

**GRI** 2-23, 2-24, 3-3, 407-1, 408-1, 409-1, 410-1

Respect for Human Rights is the prime reflection of our values and what distinguishes FUNO®. Therefore, all interaction with our stakeholders includes the fostering of behavior based on respect, inclusion, and tolerance for everyone, with special focus placed on gender equality and the total rejection of any act of violence, risk for violating individual guarantees, and/or any action that can negatively affect a person's physical integrity.

In 2026 we signed the UN World Compact, and year after year we reiterate our commitment to this initiative by executing the Declaration of Continued Support for the 10 Principles, three of which address the subject of respect for Human Rights.

Our commitment to Human Rights encompasses basic aspects such as social security, health, inclusion, tolerance, non-discrimination, equal opportunities for men and women alike, and

the rights of indigenous communities. The Human Rights of everyone are promoted, both inside and outside FUNO®, with special emphasis on priority groups of interest that include: persons with disabilities, women, the LGBT+ community, and multiculturalism. This is accomplished through different channels, including intranet, social media, ongoing training, publishing vacant positions, websites, and videos played on screens in our offices.

Policies and procedures have been put into effect to enhance our preventive actions; enable measuring our level of maturity in due diligence; and to achieve alignment with international frameworks such the UN Guiding Principles and OECD Guidelines for Multinational Corporations. Through permanent studies and analyses of vulnerability in cooperation with independent third parties, we assess the impacts and risks that our operations may have on Human Rights.

Human Rights risks identified in previous years were tracked in 2024, in addition to a strategy designed with specific indicators to achieve optimum management of said risks.

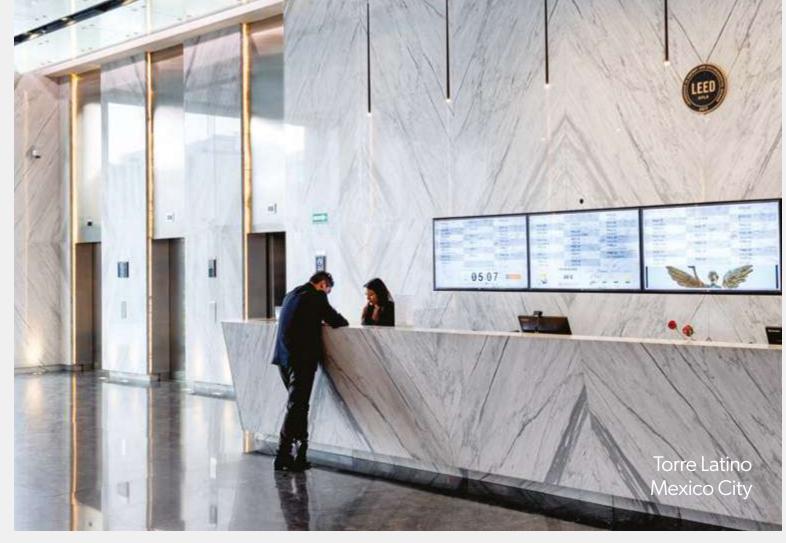
Training was also offered in key topics such as sexual diversity, the LGBT+ community, protection of children's rights, and the inclusion of persons with disabilities. These training sessions had the goal of raising awareness and teaching our associates the importance of respecting the rights of one and all, regardless of gender identity, sexual orientation, disability, or age.



#### CYBERSECURITY AND DATA PROTECTION

**GRI** 3-3





The Information Security Committee comprises the General Directorate, the Vice Presidency of Administration and IT, and the IT Directorate. Its primary objective is to safeguard the company's information assets against internal and external threats.

The role of CIO is held by our Vice Presidency of Administration and IT, which orchestrates the security strategy in collaboration with the IT Directorate. The Technical Committee regularly receives reports from the Audit Committee on cybersecurity matters. Meanwhile, the General Directorate, through the Vice Presidency of Administration and IT, reviews and approves the cybersecurity strategy proposed by the IT Directorate. The IT Directorate, with extensive experience in security tools, is responsible for implementing security policies, contingency plans, and the disaster recovery plan.

Our Company is firmly committed to preserving integrity, confidentiality, availability, and security of information while continuously evolving. To achieve this, we implement processes and strategies designed to minimize vulnerabilities, based on policies, procedures, and best practices in risk management, incident control, infrastructure modifications, and security strengthening. These efforts are supported by following the best practices of international standards such as NIST, CERT, and ISO 27001.

Through our agility and proactive approach to safeguarding digital assets, we have implemented mechanisms to identify and analyze threats, complemented by ongoing staff training, prevention technologies, and attack response measures. This enabled us to detect and prevent various phishing campaigns in 2024.

#### **Key actions undertaken include:**

- Assessment of external perimeter and web application security: Conducted by a third party in compliance with the vulnerability analysis policy.
- Review of Disaster Recovery Plan (DRP) architecture: Focused on cloud infrastructure reinforcement and data integrity.
- Implementation of an awareness platform: Includes social engineering exercises to educate and prepare staff.
- Consolidation of company domains: Centralized resources, streamlined management, and standardized security measures to protect all websites consistently.
- Monitoring privileged accounts and access: Ensured secure usage of critical applications and resources.
- Secure connection configurations and access control lists: Applied during the migration of the corporate ERP.
- Disk encryption and threat detection technologies: Deployed on devices used by staff operating in our facilities.
- Ensuring security of additional domains: Covered those used for email communications.

By applying these measures and maintaining a proactive approach to digital asset protection, efficient mechanisms have been established to identify and analyze threats. In 2024, these reinforcements led to the successful detection and prevention of different cybersecurity threats, including phishing campaigns.

A cybersecurity training plan has been implemented with monthly banners that promote a culture of cybersecurity through practical recommendations. Furthermore, a course on cybersecurity has been included in the process of incorporating new associates.

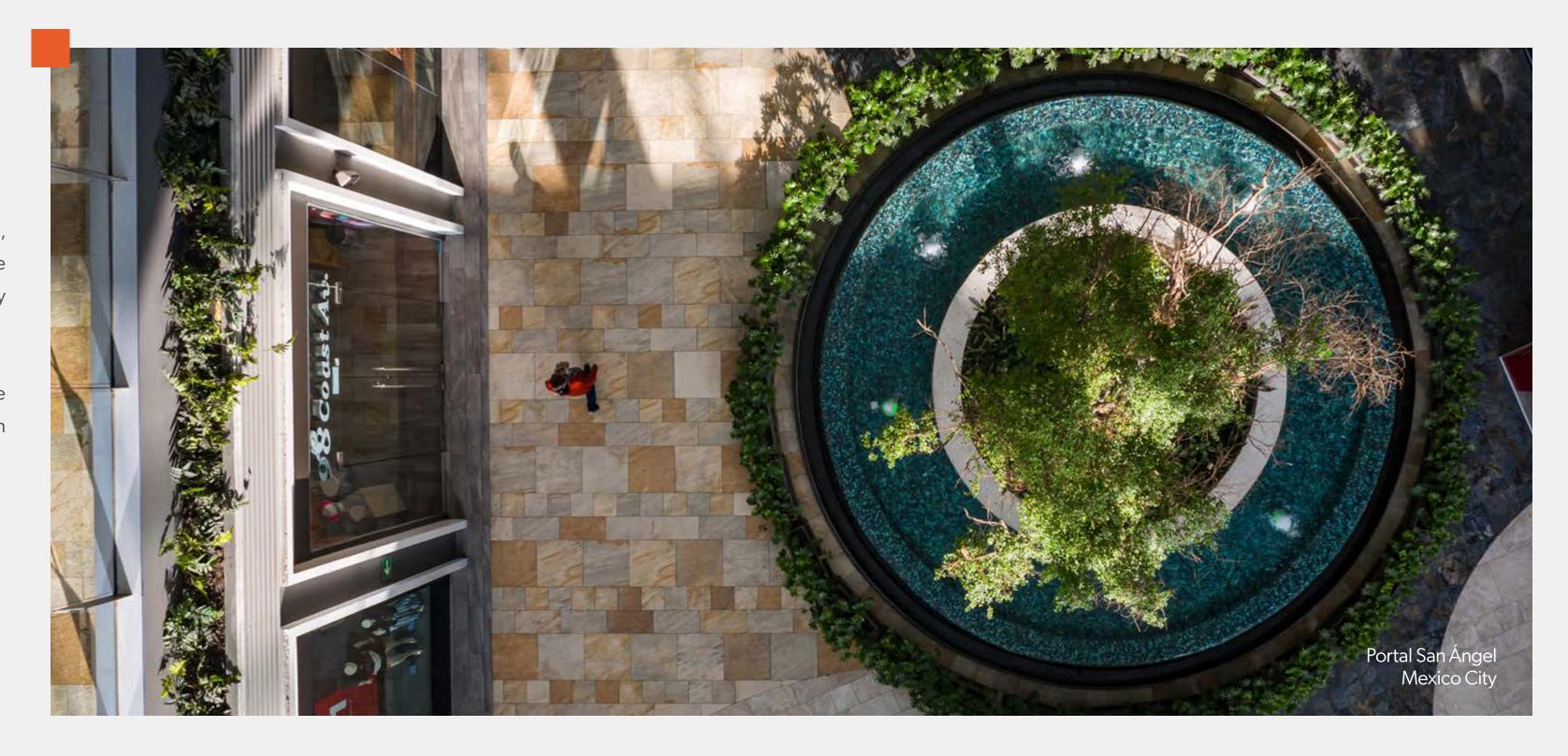


483

**ASSOCIATES TRAINED IN CYBERSECURITY** 

+MXN \$11,402,927.3

**PESOS INVESTED IN CYBERSECURITY** 



In the case of a safety alert, depending on the type of alert or incident and in keeping with the NIST framework, a response protocol exists as outlined by our internal policy and the recommendations of our cybersecurity team. A report on the lessons learned is then prepared, together with an improvement plan to prevent similar incidents in the future. In the presence of any incident, the entire IT team renders support to minimize the impact and mitigate negative effects.

Two security assessments were conducted in 2024 by MTCyber and by Deloitte, in addition to performing phishing and ransomware drills, with the purpose of evaluating user behavior of those who fell for the traps. Specific training was later offered for these people to reinforce proper security measures.

Two cybersecurity incidents were reported in 2024, and they were effectively resolved with no negative effects either for customers or associates.

## RISKAND SUSTAINABILITY MANAGEMENT

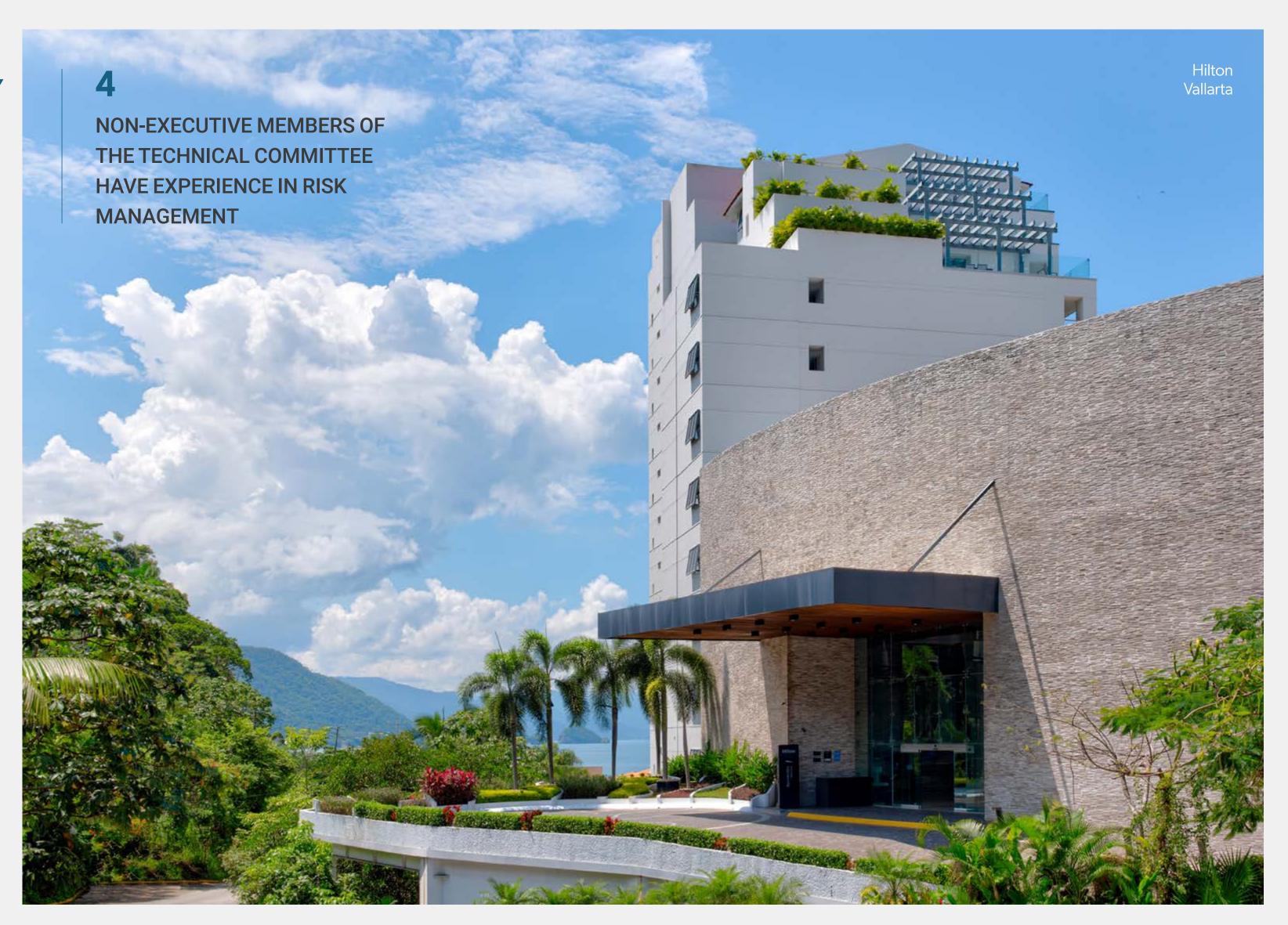
#### **ESG RISK ASSESSMENTS**

**GRI** 2-13, 2-17, 2-22, 2-23, 2-24, 2-25, 2-27 **SASB** IF-RE-410a.3, IF-RE-450a.2

At FUNO®, risk management permeates the entire organization to ensure the creation of sustainable value. The Audit Committee assists the Technical Committee in supervising risk and sustainability management issues for the Company, including the following, among others:

- FUNO® culture of risk and compliance
- Any material incident and remediation plans
- Crisis management, business continuity, and disaster recovery plans
- FUNO® compliance management systems and processes
- Principal information risk management, including cybersecurity
- FUNO® approach to sustainability and monitoring

At the operations level, the VP for Administration and IT is the person with the highest rank in charge of supervising and auditing risk management performance.



Every year a course is given on risk management for non-executive Directors.

### **During 2024, the Audit Committee:**

- Conducted an independent audit of risk management, with these services rendered by KPMG
- Supervised risk management
- Reviewed IT risks, including cybersecurity and plan management, which has been necessary to continue improving governance over data, technology, and cyber risk management
- Reviewed climate risks and the dissemination of related information
- Verified delivery of all assets developed for the FUNO® investment portfolio
- Supervised environmental management systems and the integrity of data and reports

There are specific mechanisms and protocols to identify, evaluate, and mitigate key risks in our operations. The principal actions undertaken include:

- An independent biannual evaluation of risk management, conducted by the Technical Committee, for training and documenting all executive and non-executive members for a two-month period. This entails an analysis of political, social, environmental, debt, and financial risks, among others. The results are presented to the Steering Committee, Audit Committee, and Technical Committee. Follow-up is conducted regarding risks identified in the quarterly Audit Committee meetings.
- The BCP (Business Continuity Plan), which is periodically updated so it may encompass all identified risks.
- The DRP (Disaster Recovery Plan) tested quarterly and updated daily.

Regulatory provisions are constantly monitored to be ready for them and ensure timely compliance.

Due to the nature of our business, ESG factors directly influence our investment decisions and the efficient operation of our properties. The Sustainability Committee is in charge of leading the Sustainability Strategy, defining annual ESG objectives, monitoring performance, and managing current and emerging ESG risks.



THE EXECUTIVE COMMITTEE RECEIVED TRAINING IN CLIMATE CHANGE RISKS, SUSTAINABLE FINANCES, AND NET ZERO PATHWAYS.



# EMERGING RISKS

**GRI** 2-27

### **CLIMATE CHANGE**

Increasing severity and frequency of extreme weather events pose threats to 100% of our properties.

# **Potential Business Impact**

- Reduced temporary or permanent revenues
- Higher CAPEX expenses

# **Mitigation Actions**

 We are working on making our properties more resilient through retrofitting, design, construction and materials.

### **GEOPOLITICAL CONCERNS**

US Tariff to Mexican exports could impact the attraction of foreign investment, which would delay growth in the industrial portfolio.

# **Potential Business Impact**

- Limited growth
- Reduced temporary or permanent revenues.

# **Mitigation Actions**

Contamos con dos estrategias:

- 1. having the best locations and
- 2. having lower rents than our competitors, this ensures we are the first to be rented and the last to be vacated.

### **COLLECTION OF WASTE DATA**

Challenges in obtaining precise waste and emissions data from tenants and suppliers complicates risk management but also obstructs the identification and understanding of risks.

# **Potential Business Impact**

- Reputation
- Possible legal effects

### **Mitigation Actions**

We have included a green clause in our contracts as well as improved our data collection systems.

# ARTIFICIAL INTELLIGENCE AND SMART BUILDINGS

Dated systems may lead to failure in meeting tenant expectations and satisfaction.

# **Potential Business Impact**

Decrease in occupancy rates

### **Mitigation Actions**

- Upgrading our systems to meet tenant demands for artificial intelligence (AI) and internet of things (IoT) applications.
- Implement robust cybersecurity protocols to safeguard against cyber threats targeting smart building systems, ensuring the security of both property and tenant information.

# NEW ESG REGULATIONS AND TRANSPARENCY REQUIREMENTS

Failure to align with sustainability trends may result in decreased tenant interest and lower rental rates.

# **Potential Business Impact**

- Reputation
- Possible legal effects
- Diminished investor appetite

# **Mitigation Actions**

We are up to date with new regulations in our markets and we aim at being involved with the advisory team, when new regulations are being drafted.



# VULNERABILITY ANALYSIS OF CLIMATE CHANGE RISKS

**GRI** 2-25, 201-2

**SASB** IF-RE-130a.5, IF-RE-140a.1, IF-RE-450a.1, IF-RE-450a.2

In order to be properly prepared for any event related to climate change and to be able to adapt to different scenarios, a periodic review and evaluation of physical risks and the vulnerability of our real estate is conducted in light of the possible effects and risks produced by this phenomena.

Portfolio percentages evaluated according to ESG-based criteria

RISKS RELATED
TO CLIMATE CHANGE

100%

RISKS RELATED
TO WATER STRESS

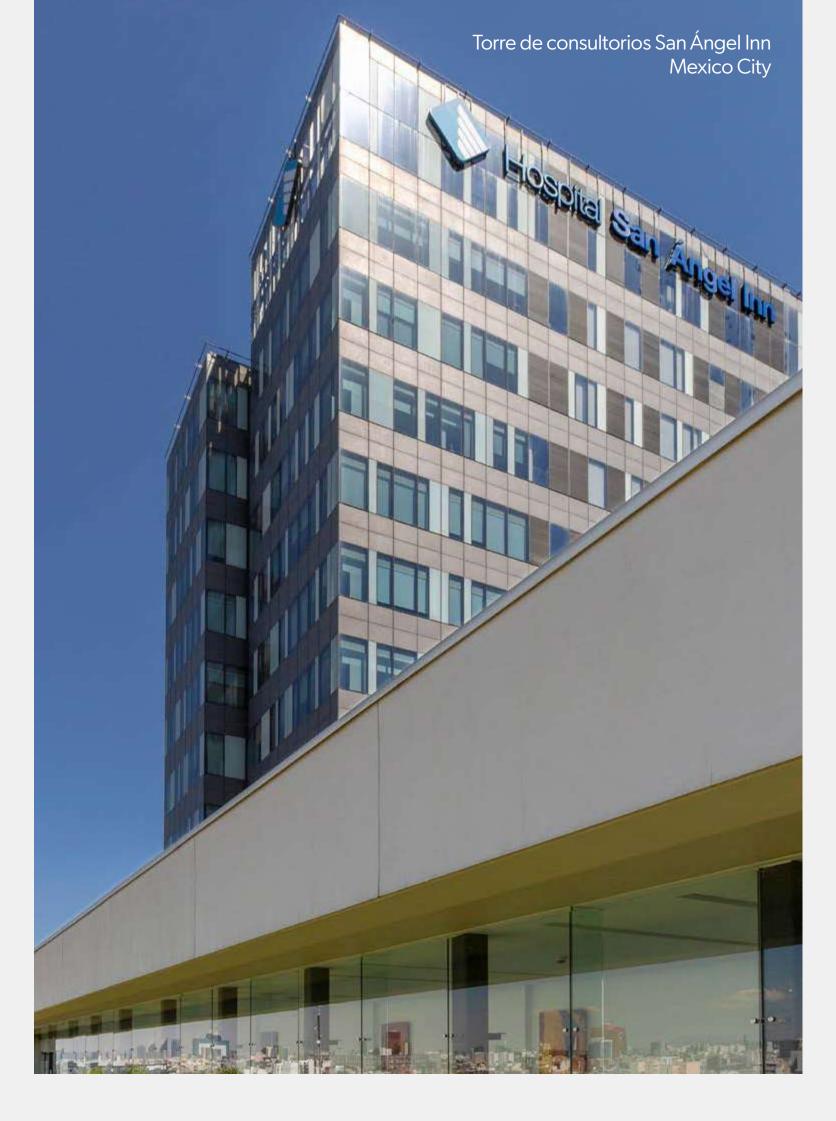
36.44%

RISKS RELATED
TO BIODIVERSITY

**29**%

RISKS RELATED
TO HUMAN RIGHTS

100%



Financial impact estimates take into account exposure for properties with a "worst case scenario"; the impacts related to the materialization of identified physical risks are:

PHYSICAL RISK	ESTIMATED FINANCIAL IMPACTS (MXN)
Heat waves	\$1,272,367,413.5
Tropical cyclones	\$1,325,255,678.2
Flooding	\$662,627,839.1
Droughts	\$4,365,930,722.8
Rise in sea levels	\$10,913,560,671.3

An update of the vulnerability analysis of climate change risks are scheduled for the near future, as well as developing mitigation and contingency strategies.

For information on the details concerning our vulnerability analysis for climate change risks, visit: https://funo.mx/ESG-sustainability/eco-efficient-operations/climate-change/vulnerability-assessment.

# ■ RESPONSIBLE INVESTMENT

**GRI** 2-12, 2-13, 2-25, 3-3, 413-2, 416-1 **SASB** IF-RE-130a.5, IF-RE-410a.1

Our investment process for acquiring new properties takes the following factors into consideration:

<ul> <li>Road impact studies</li> <li>Zoning certificates</li> <li>Environmental impact authorization</li> <li>Social</li> <li>We ensure that property owners and users been properly consulted and compensated three independent inspections and site visit conducted, which serve as controls to valid</li> </ul>	
• Zoning certificates been properly consulted and compensated three independent inspections and site visit	
<ul> <li>Hazardous waste generation and registration</li> <li>Manifest of delivery-receiving issued by a company authorized for transportation and final disposal of hazardous waste, or by the municipal waste collection system</li> <li>Water supply services</li> <li>Water discharge systems</li> <li>Single environmental license for atmospheric emissions</li> <li>The existence or absence of polychlorinated biphenyls and asbestos</li> <li>The existence or absence of environmental fines</li> <li>The existence or absence of soil contamination</li> <li>Vulnerability of properties due to climate change risks</li> <li>information and status of the properties.</li> <li>Internal and legal processes are carried out compensation and payments for the use or of real estate are fair and timely.</li> <li>Our processes do not discriminate whether owners or users of the property are individucollectives, indigenous groups, women, et and the rights of the counterparts are respertant all times.</li> <li>To date, no properties have been acquired indigenous territories; we are aware, hower that in Mexico there are cases in which cert indigenous groups or women may not hold deed to properties they legitimately own, be local traditions and customs validate said of the properties.</li> </ul>	ensated. At least site visits are to validate the ties.  ded out so that use or purchase whether the individuals, men, etc., e respected equired in thouse the certain of hold the legal own, but their esaid ownership duty to consult, incipally affected



Regarding the management and operation of the real estate, the following aspects are considered:

# **Environmental**

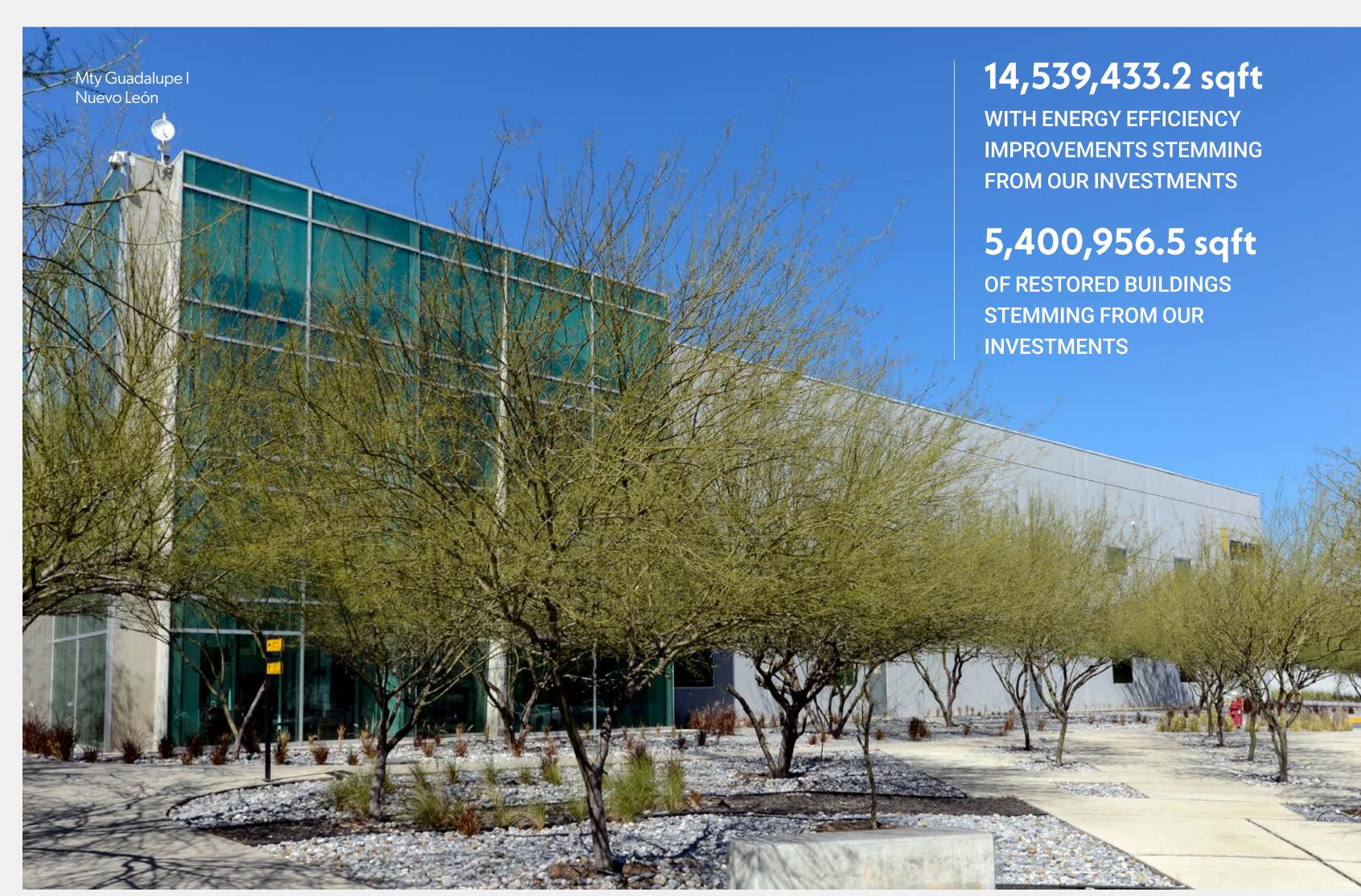
- Indicators of water and energy consumption, as well as emissions and waste generation in logbooks.
- Variable compensation linked to NOI, including energy and water performance.
- Permits and licenses for environmental compliance.
- Biodiversity conservation projects, in collaboration with authorities and organizations.

# Social

- Training
- Approval process for social projects
- Financial donations approved by the FUNO® Foundation Committee only to institutions that comply with SAT legal regulations (compliance approval) and having legal incorporation
- In-kind donations, in which we must have the legal possession of the goods and carry out the annual planning of physical and multimedia spaces to be donated.

### Governance

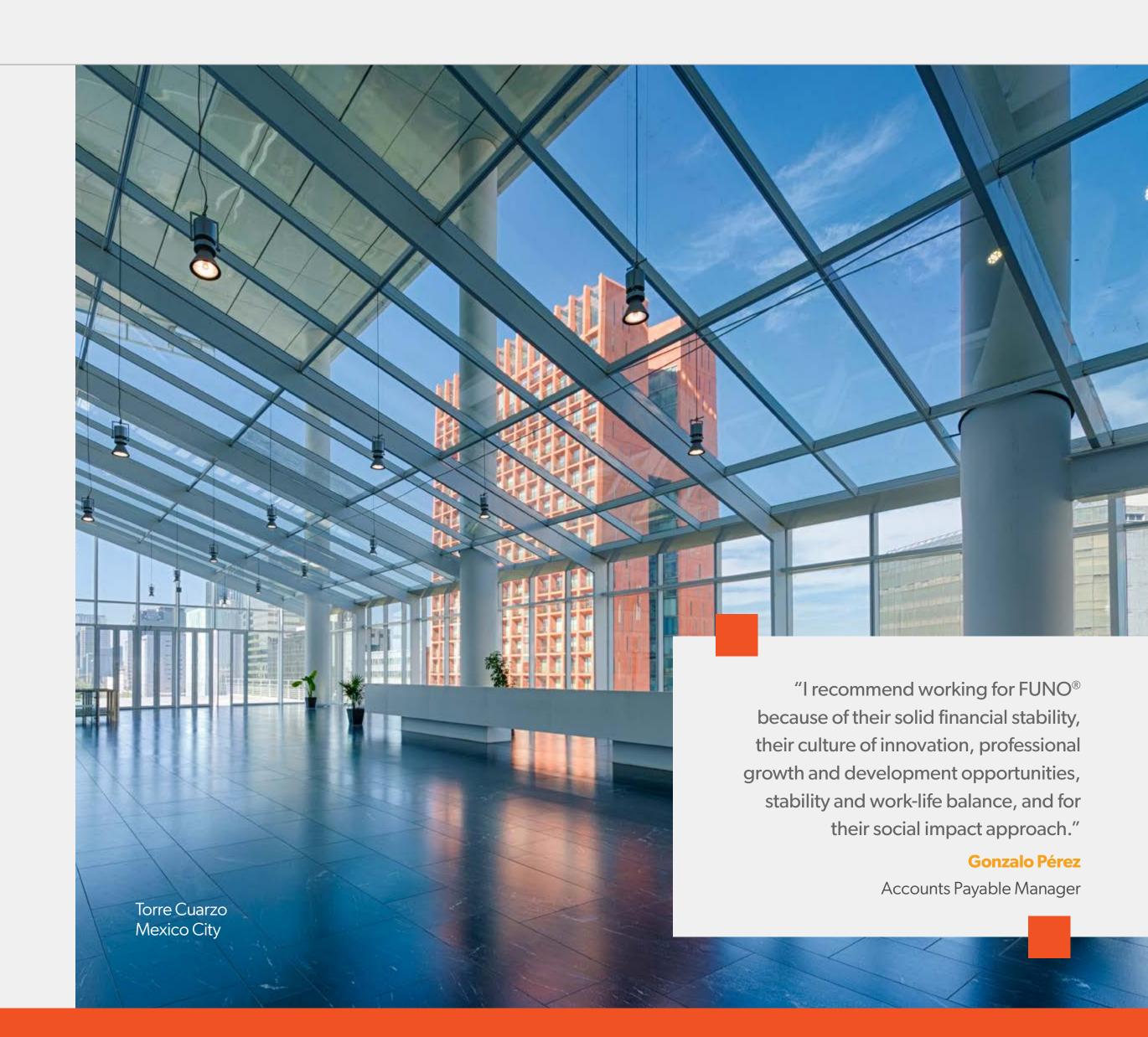
- Internal audit
- Annual independent audit of financial, environmental, social, and political risks, the results of which are presented to the Management Committee and the Technical Committee.

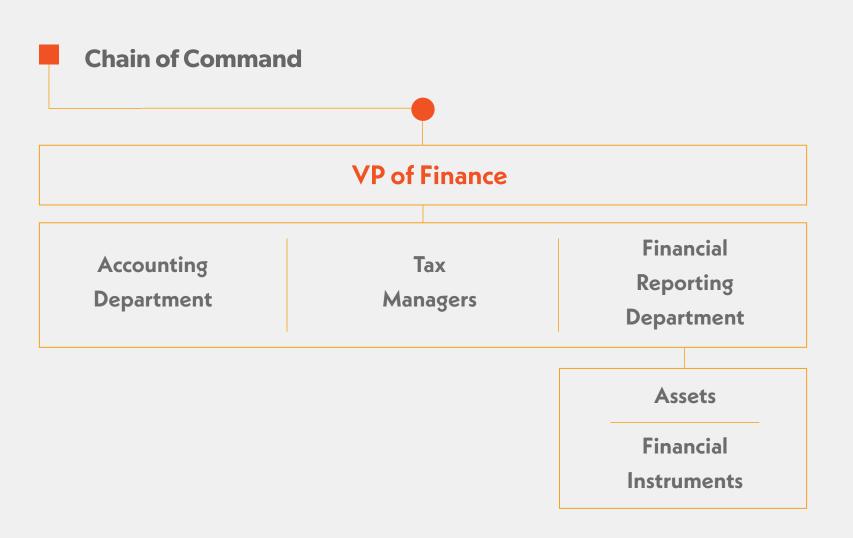




# FINANCIAL CAPITAL:

# ASound Business Model





# Goals

Sphere	Goal	Strategy	Target Year
Debt	100% of new debt ac-quired is either sustaina-ble or sustainability linked	This is a metric on the scorecard for the VPs of Finance and Treasury.	2030



# FINANCIALAND OPERATING PERFORMANCE

**GRI** 3-3, 201-1

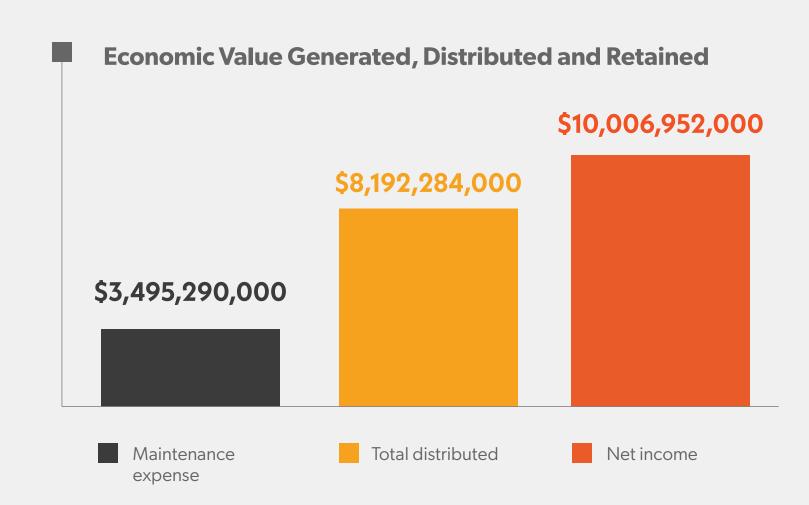
Financial Indicators	2024	2023	Δ 2024 vs 2023
Total income	\$28,342.7	\$26,057.3	8.8%
Rental income	\$25,632.7	\$23,266.5	10.2%
Net Operating Income (NOI, Millions of MXP)	\$21,296.1	\$20,165.1	5.6%
NOI Margin	83.1%	77.4%	7.4%
Funds From Operations (FFO)	\$9,204.9	\$8,918.2	3.2%
FFO Margin	35.9%	37.9%	-5.3%
Distribution per CBFI	\$1.9983	\$2.2455	-11%
Operating Indicators	2024	2023	Δ 2023 vs 2022
CBFIs outstanding (millions)	3,814.5	3,807	0.2%
Number of properties	585	586	-0.2%
Number of operations	613	613	0%
Gross leasable area (millions of sqft)	11.1	11.1	0%
Gross leasable area under develop-ment (sqft)	0	0	0%
Total occupancy	95.6%	95.0%	0.6%

Note. Monetary figures in millions of pesos



In 2024 our commitment to sustainable, green, sustainability-linked financing was reaffirmed, and therefore in 2024 we announced the successful placement of unsecured debentures linked to sustainability in international markets, amounting to \$US800 million, which was used to prepay 2026 debentures which come due in January 2026, thereby extending the maturity profile of the Company without amortization of bonds in dollars until 2030.

In addition to this, in 2024 we purchased 100% of CKD Helios for MXM\$7 billion, an acquisition which closed a cycle of high-value creation for our investors and that materializes the approach that distinguishes our business model. This was done through Mítikah, the most iconic real estate development in Latin America.



Note. Due to the nature of our business and pursuant to law, we distribute 100% of our revenues to operating expenses and to dividend payments.



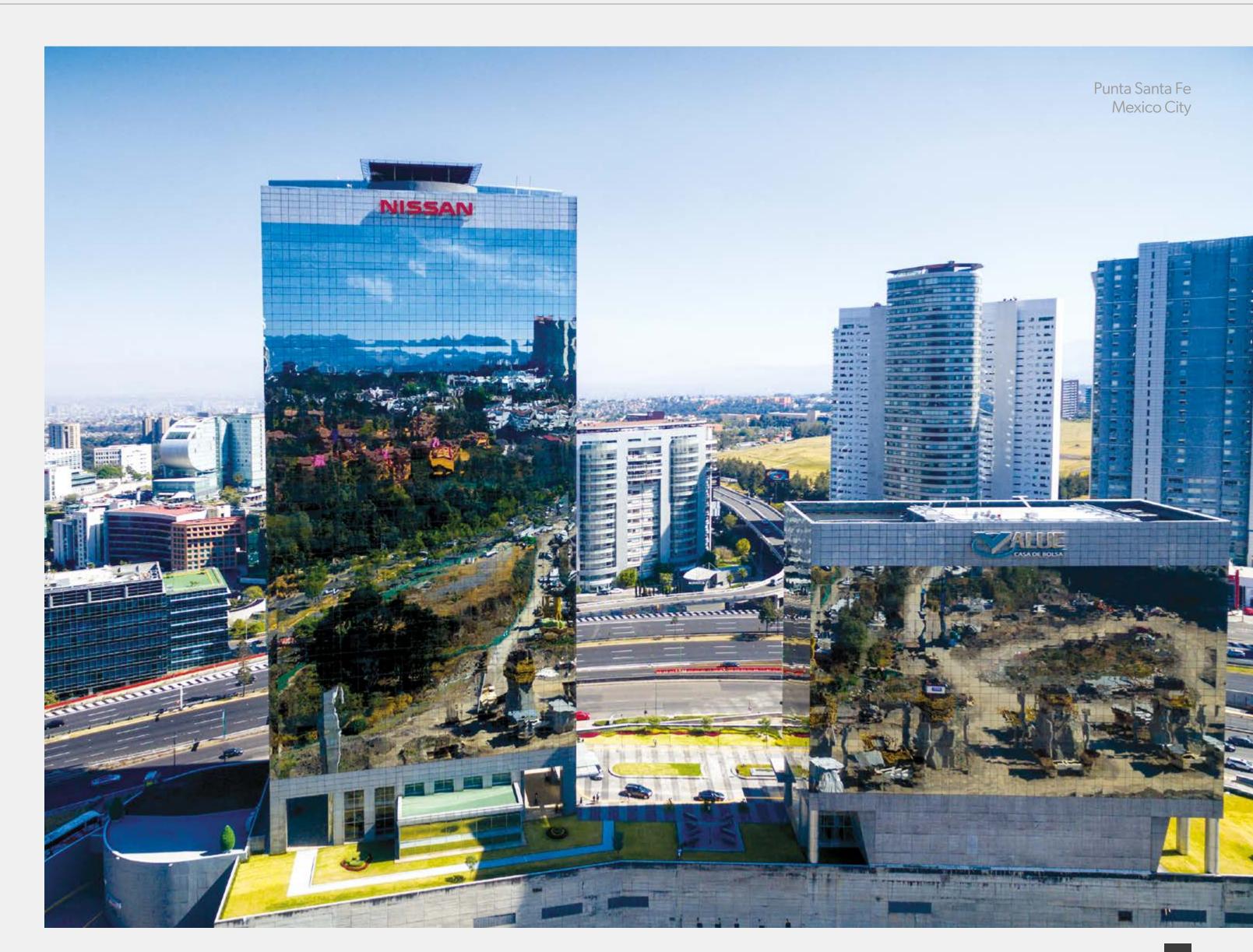
# SUSTAINABLE FINANCING

# USE OF PROCEEDS: GREEN BOND 2024

In accordance with our Sustainable Bond framework, FUNO has allocated USD \$642 million from February 7<sup>th</sup>, 2021, until December 31<sup>st</sup>, 2024, under the following eligible categories.

- 1. **Energy efficiency.** Expenditures related to the development, construction, acquisition, installation, operation, and upgrades of projects that reduce energy consumption or improve the efficiency of resources: USD\$79.9 million.
- 2. Clean energy. Expenditures related to construction, development, acquisition, maintenance, and operation of clean energy projects: USD\$1.2 million
- 3. **Green buildings.** Purchase, construction, development, operation, upgrades, and investment of new or existing commercial buildings that have received LEED® (Gold or Platinum) or EDGE (Advance) USD\$544.6 million.
- 4. Sustainable water and wastewater management. Development, construction, acquisition, installation, operation, and upgrades of wastewater treatment plants (WWTP). Development, construction, acquisition, installation, operation, and upgrades for rainwater harvesting systems: USD\$15.4 million.
- 5. **Sustainable infrastructure.** Expenditures related to projects to increase diversification of landfill waste and its reuse or recycling: USD\$0.7 million.

We have been subject to an Independent Verification process to review the allocation of USD\$600 billion from the eligible categories. See p. 109 for the assurance letter.





# HUMAN CAPITAL:

# The Key to Our Business



**07. TALENT DEVELOPMENT** 

# **Chain of Command**

# **VP of Administration and IT**

# HR Department

Talent Attraction Payroll and Compensations

Training

Personnel

General Services



# Goals

Sphere	Goal	Strategy	Target Year
Talent Attraction	Increase hiring of priority groups at all levels	Continue adding agreements with recruiting sources or inclusive practices.	2025
Diversity and Inclusion (D&I)  20% of associates from priority groups		<ul> <li>AExpand alliances for talent attraction.</li> <li>Ongoing associate training in inclusion.</li> <li>Introduce measures to identify and eradicate any act of discrimination and violence.</li> <li>Formalize FUNO®'s incorporation into in the UN Women's Empowerment Principles (WEP).</li> </ul>	Ongoing
	Maintain 100% accomplishment of NMX 025 standard and increase certification level	<ul> <li>Collaborative work with areas involved: HR, Sustainability, and Process Transformation to successfully conduct surveillance audit for 2026.</li> <li>Implement additional measures for leveling.</li> </ul>	2026

# Goals

Sphere	Goal	Strategy	Target Year
Equality	Increase % of women on the Technical Committee	Women proposed for the Technical Committee through an initiative of the Nominations Committee, and presented to Assembly for approval.	2030
Human Capital Development  Ensure mandatory and key business training for 100% of associates		<ul> <li>Provide onboarding, under e-learning mode, so all associates are covered.</li> <li>Reinforce real estate management positions.</li> </ul>	Ongoing
		<ul> <li>Provide continuous ESG training for Technical Committee members.</li> </ul>	Ongoing
	Implement talent model, succession planning, and training and development plan for identified talent	<ul> <li>Continue with cali-bration process and prior authorization from all department heads.</li> <li>Evaluate new hires.</li> <li>Approve Talent Management Policy.</li> <li>Launch policy on differentiated com-pensation.</li> </ul>	2025
Foster change management through platform migration		<ul> <li>Work jointly with strategic areas of the business.</li> <li>Training and awareness.</li> <li>Reinforce best practices in cybersecurity to minimize cyber risks.</li> </ul>	2025



# HUMAN CAPITAL MANAGEMENT

**GRI** 3-3

FUNO® is convinced that the success of our Company is a reflection of the efforts and dedication of our team. Thanks to their talent and commitment, our objectives are accomplished and the organization's sustained growth is achieved. Therefore, and proud of our team, we work consistently to maximize the potential of their development, guarantee their well-being, and provide the necessary tools so they may perform to the fullest.

# Our priorities for human capital management during 2024 include:

- Supplementing talent mapping for associates having at least one year of seniority.
- Fostering the participation of our associates' families in matters pertaining to emotional health and wellness.
- Providing follow-up for action plans stemming from the regulation on occupational psychosocial risks.
- Increasing the number of women and persons with disabilities hired, as well as their development.
- Implementing new practices focused on gender equality and the inclusion of the LGBT+ community.



# DIVERSITY& INCLUSION (D&I)

**GRI** 3-3

At FUNO® we are firmly convinced that our driving force are our associates; therefore, regardless of gender, race, socio-economic status, sexual orientation or preference, or any other social identity factor, our priority is to offer them a place where they may always feel safe and free to conduct their duties based on ethics and integrity.

Our Committee for Labor Equality and Non-Discrimination is devoted to implementing actions that help identify and eliminate any form of discrimination companywide. Our job offerings include initiatives that respond to the needs of every generation that is part of our team, and we are able to reinforces our attraction, recruitment, and talent development processes through strategies that focus on D&I (Diversity and Inclusion) and employer brand.

Furthermore, strategic alliances have been established to help us drive D&I throughout FUNO®, including:















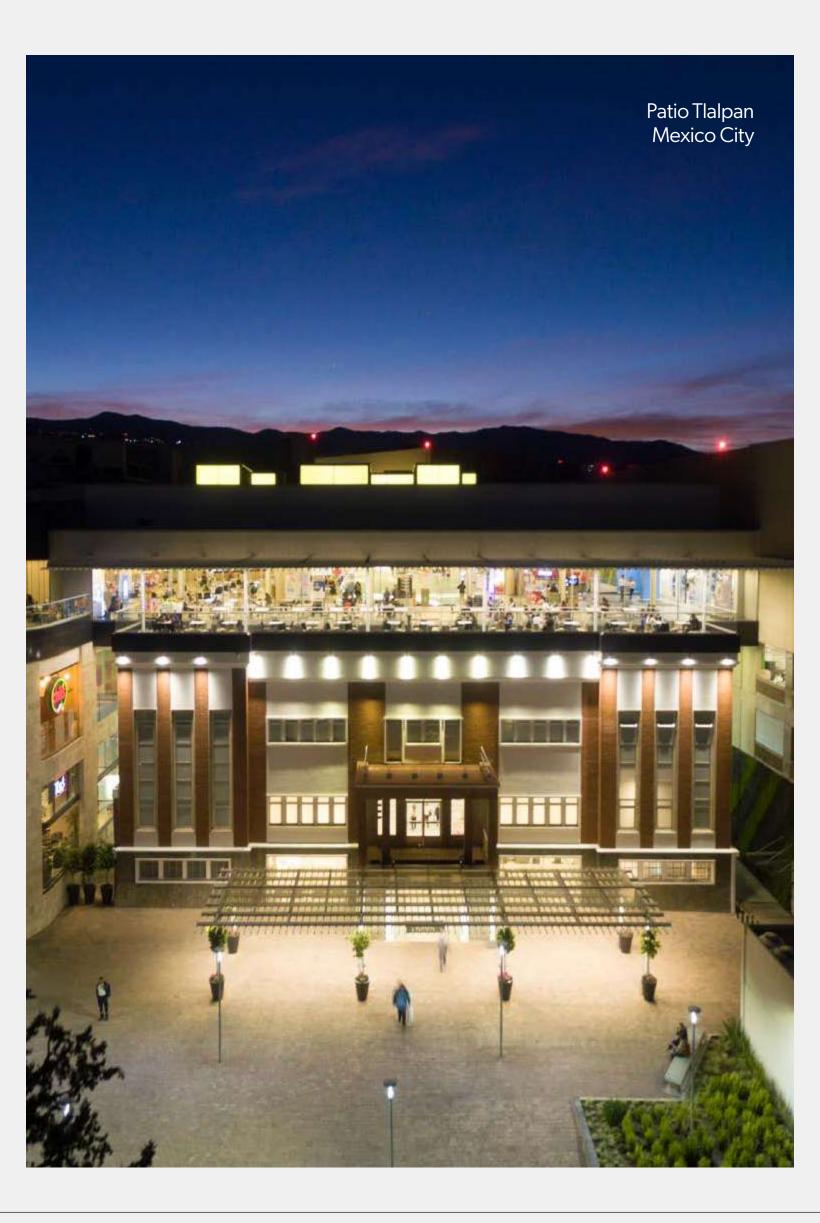












- Operating under a gender and a Human Rights perspective enables us to offer growth opportunities to all our associates. Each year we incorporate a D&I (Diversity and Inclusion) approach, and in 2024 the following courses and workshops took place:
- "Discrimination Due to Appearance at the Workplace", a workshop in alliance with COPRED, offered to all personnel, including associates in positions of leadership.
- "Unconscious Bias", a course offered in alliance with Éntrale
- Workshops on "Awareness of the Rights of Persons with Disabilities", jointly with DIF.
- "Zero Tolerance at Work: Sexual Harassment", a mandatory course offered in alliance with INMUJERES, for all our real estate leaders, with the purpose of informing them of all types of behavior that are deemed harassment, as well as procedures for reporting, investigating, and applying sanctions.
- "Harassment. Cultural and Psychological Resistance that Entrenches Labor and Sexual Harassment", a course offered jointly with the Museum of Memory and Tolerance.
- 90%

OF OUR PERSONNEL RECEIVED TRAINING IN SUBJECTS RELATED TO D&I (DIVERSITY AND INCLUSION)

• 647 person-hours

OF TRAINING IN D&I; AN AVERAGE OF 1.6 HOURS PER ASSOCIATE

405 associates trained

**IN D&I; 54% WOMEN AND 46% MEN** 

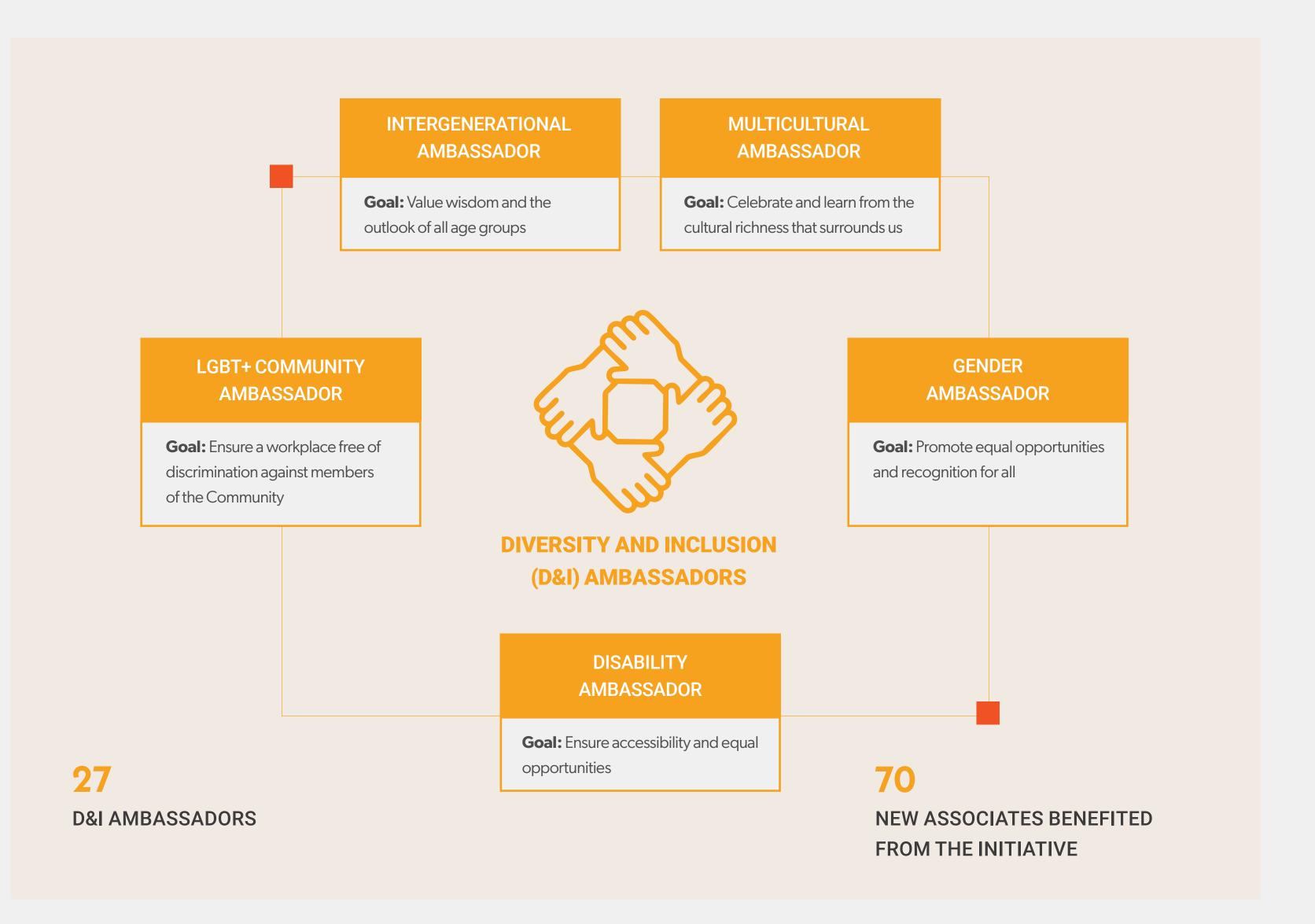
As part of moving forward with "Alliance for Diversity", the number of participating companies in the exchange group for the portfolio aimed at PwD, went from 25 to 30, in addition to extending the training to our associates.

- CERTIFICATION AS THE BEST PLACE TO WORK FOR LGBTQ+ 2025 WAS OBTAINED WITH A SCORE OF 100/100
- RENEWAL AS MEMBERS OF THE GATI
  (GREAT AGREEMENT ON EQUAL TREATMENT)
  FOR THE THIRD CONSECUTIVE YEAR
- CERTIFICATION OBTAINED FOR
   NMX-R-025-SCFI-2015, BRONZE LEVEL

The D&I Ambassador Program was redesigned to join efforts in identifying and suggesting opportunities for improvement in D&I-related topics, inside and outside our organization. Each Ambassador represents a different priority group in FUNO®: Persons with Disabilities, the LGBT+ Community, Gender, Intergenerational, and Multicultural.

Our Ambassadors are selected by an invitation whereby associates interested in participating submit their names in a letter with their motives, specifying the group they hope to represent.

The importance of this initiative lies in reinforcing the commitment of new associates to the organization through overall knowledge of the corporate D&I Culture, in addition to the rapid integration of new personnel in the organization, their work team, and their specific position. This enables a more efficient learning curve.



# Five FUNO® Actions to Promote Equal Opportunities and Non-Discrimination

# 1. No discrimination at any stage

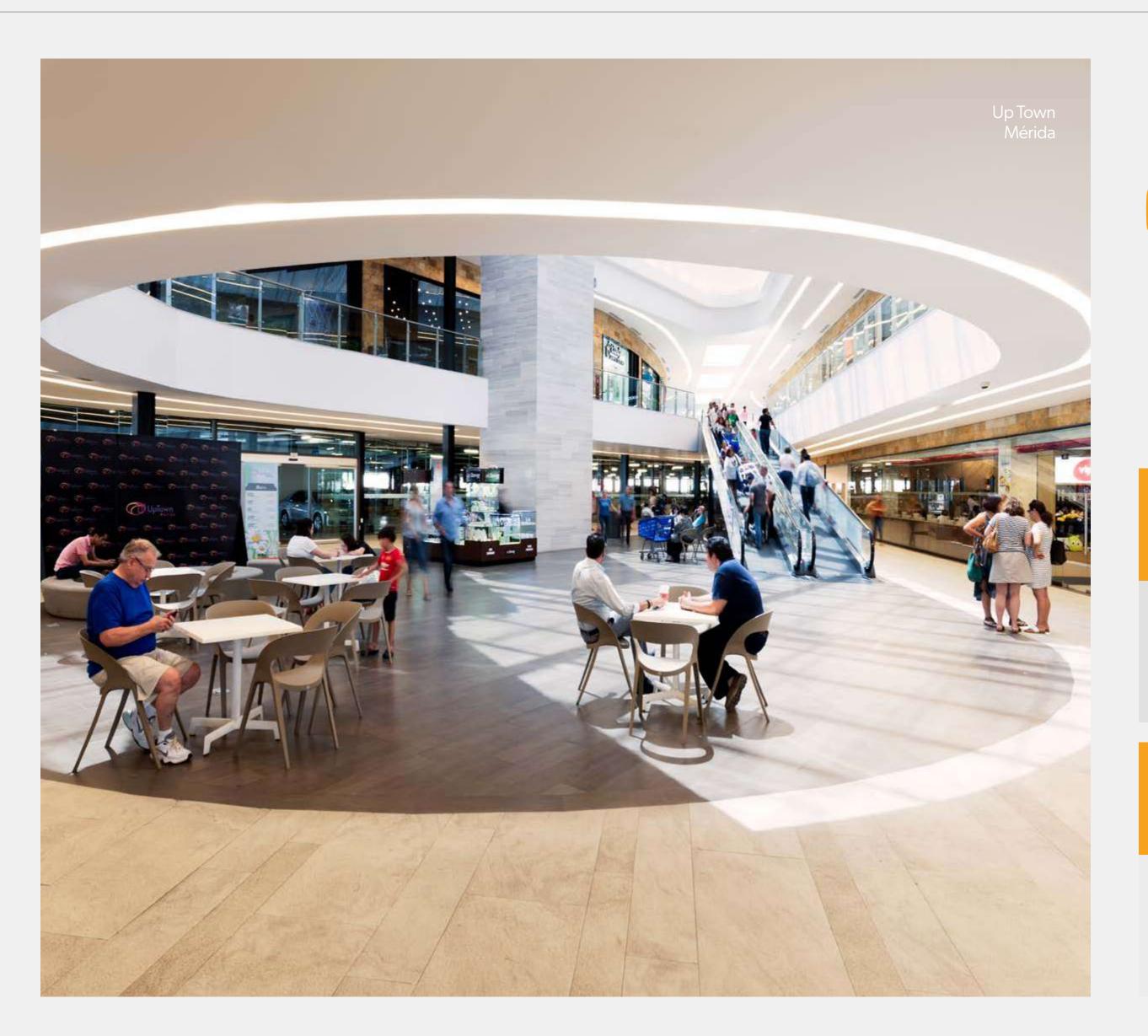
No distinction is made regardless of gender, age, physical appearance, sexual orientation, pregnancy, or personal characteristics in hiring processes, work conditions, training, and promotions.

# 2. Use of inclusive language

Inclusive and non-sexist language is adopted, including job titles, to promote equality and respect at all levels of communication.

# 3. Zero tolerance for harassment, sexual or otherwise

Our zero tolerance protocol for any type of harassment established clear lines of action, both internal and external, in cooperation with competent authorities.





# 4. Policy of labor equality and non-discrimination

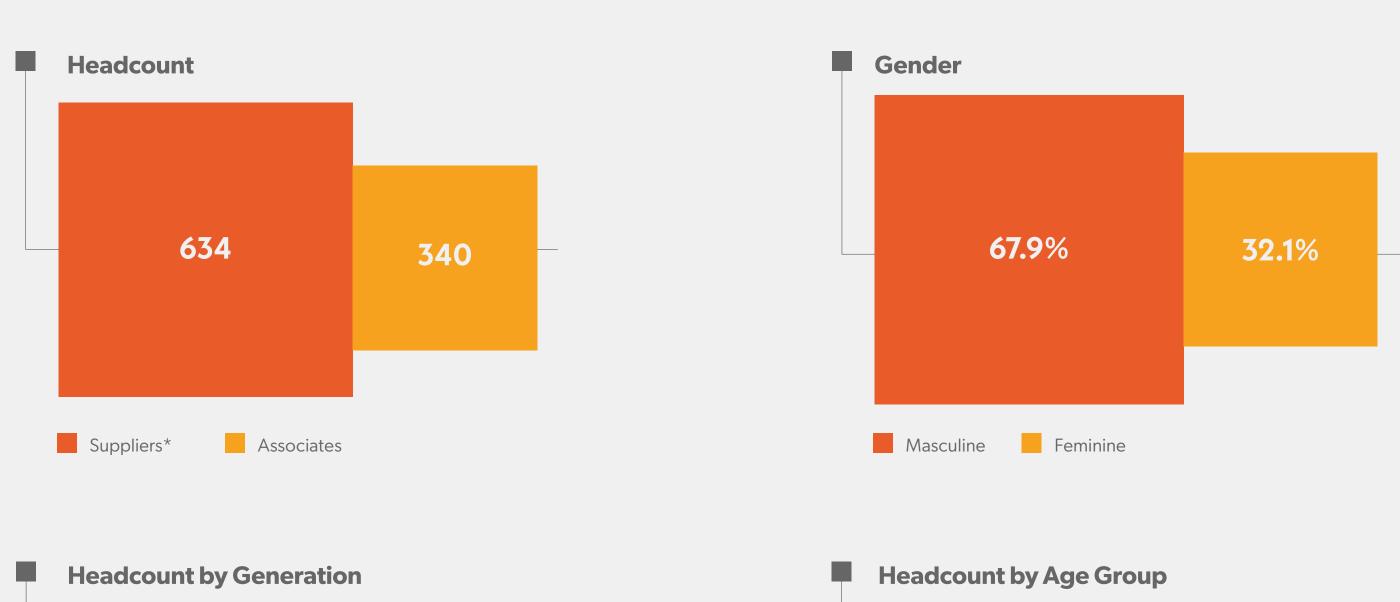
This ensures that each and every member of FUNO® will be valued for their skills, as mandated by the policy on labor equality and non-discrimination.

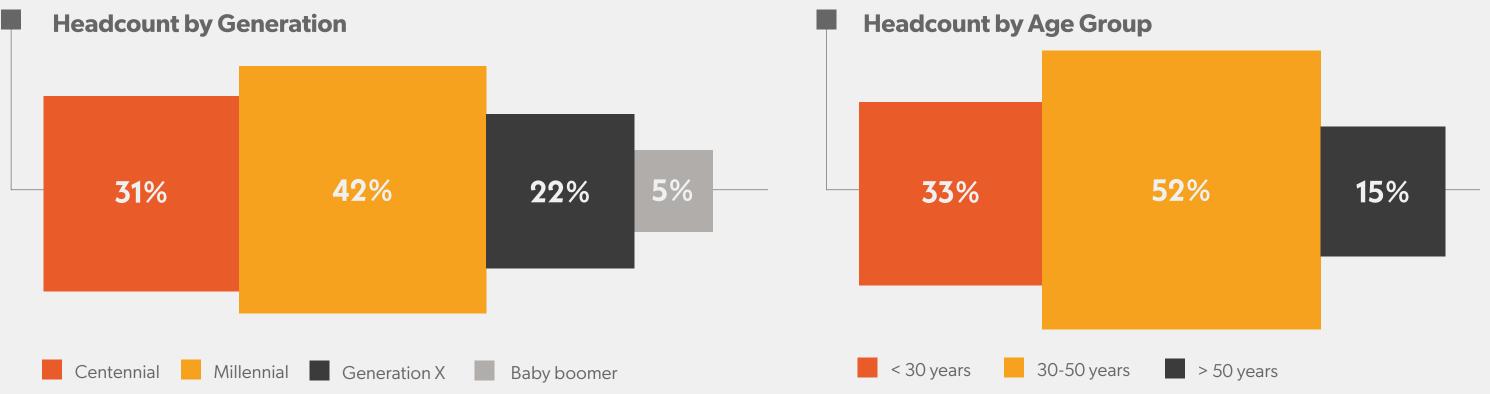
# 5. Reasonable adjustments for inclusion

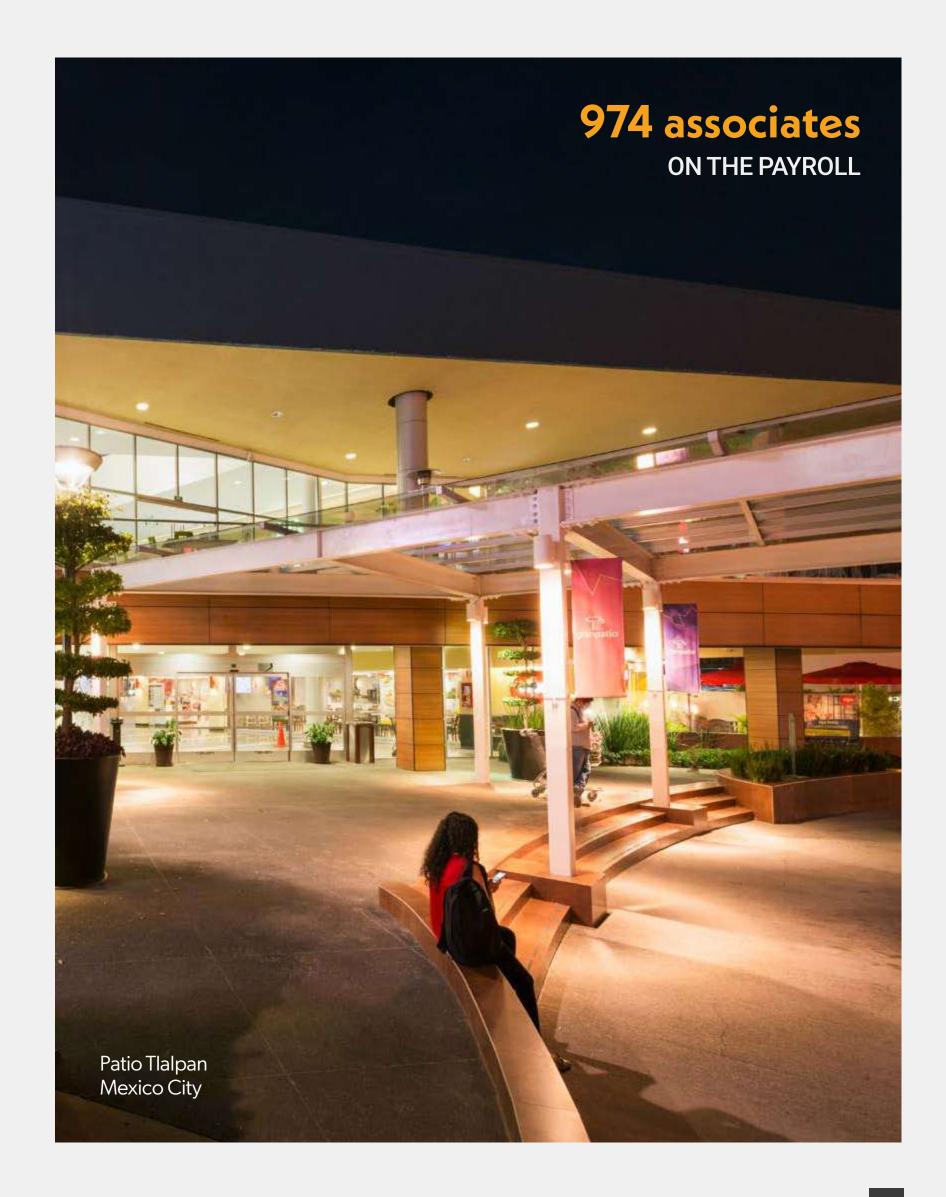
Barriers are eliminated and the comfort of our associates is fostered by making structural, cultural, and digital adjustments to guarantee an accessible and equitable environment.

# OUR TEAM

**GRI** 2-7, 2-8, 405-1







Representation of Women at FUNO®

GRI 405-1

• 40.9%

REPRESENTATION OF WOMEN AT FUNO® 4

• 28.6%
IN EXECUTIVE POSITIONS

43.2%
IN MANAGERIAL POSITIONS

56.7%
 IN NON-MANAGERIAL POSITIONS <sup>5</sup>

• 51.2%
AS PRIMARY WAGE EARNERS

• 15.4%
OF STEM<sup>6</sup> POSITIONS

Note. Percentage of positions held by women



<sup>&</sup>lt;sup>4</sup> Positions of leadership encompass management duties, including junior, middle, and senior managers.

<sup>&</sup>lt;sup>5</sup> Considers all positions except from manager and above.

<sup>&</sup>lt;sup>6</sup> STEM: Science, Technology, Engineering and Mathematics.

# **Results of the Target Group Identification Survey**

**GRI** 405-1

For the fourth consecutive year, the target group identification survey took place, with the participation of 587 associates from Corporate and from properties.

> PERSONS WITH DISABILITIES

19%

SIGHT **IMPAIRED** 

**HEARING IMPAIRED** 

**3**%

1% OTHERS (MOTOR, PSYCHOSOCIAL, OR LANGUAGE IMPAIRMENTS)

INTERCULTURAL

9%

ARE DESCENDED FROM OR BELONG TO AN INDIGENOUS COMMUNITY

3%

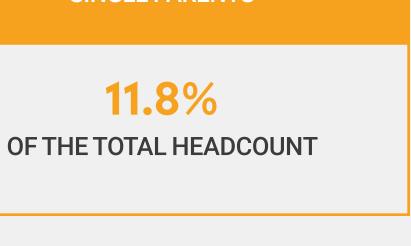
ARE FOREIGNERS

LGBT+

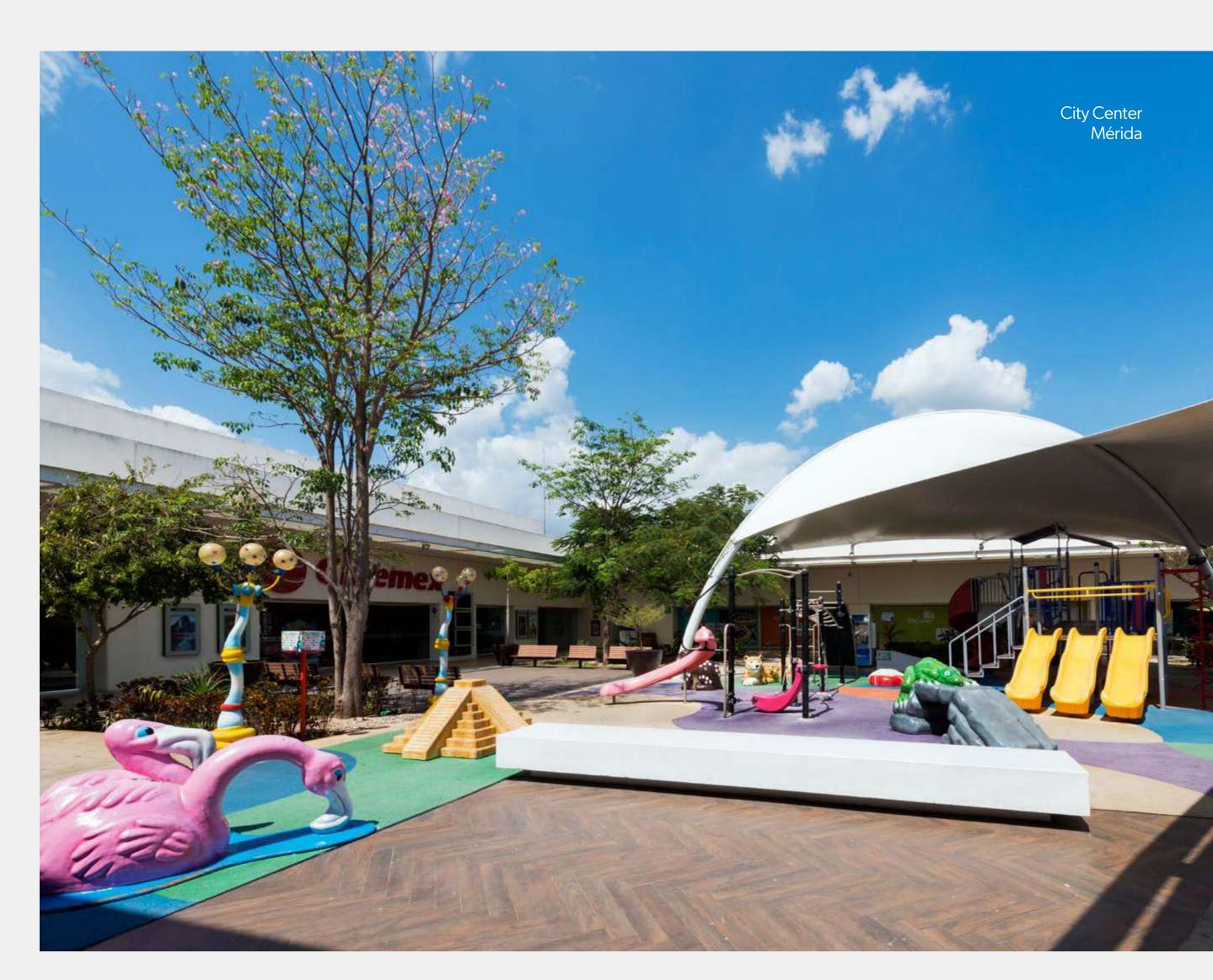
6%

**BELONG TO THE COMMUNITY** 

SINGLE PARENTS









# TALENT ATTRACTION

**GRI** 3-3, 401-1

FUNO® is fully committed to strategies aimed at attracting the best talent.

As part of our initiative "Leaving Our Mark", five universities were included in our job outreach, coming to a total of 25 active agreements. The goal is to reach students in the last semester of different universities and inform them of the FUNO® mission and philosophy, thereby boosting talent attraction and cover key positions.

There were 389 new hires in 2024, covering 20% of new positions in FUNO® and 80% for suppliers, with an average investment of MXN\$6,286 for each new associate; 49% of the new hires for FUNO® ad 15% for suppliers are women.

At the end of the selection process, feedback was given to 385 candidates and 70 associates.

Internal promotions to cover vacant positions in the Company amounted to 34%, and 7% for suppliers; of these internal promotions, 18% are women working in the Company, and 2% are suppliers.

There were 37 people hired to fill newly-created positions; 26 to work in FUNO® and 11 with suppliers; 40 qualified positions were not filled: 12 in FUNO® and 28 supplier positions.

# 56%

OF OUR INTERNAL PROMOTIONS WERE FILLED BY WOMEN, IN ADDITION TO ACHIEVING A 5% INCREASE IN THE NUMBER OF FEMALE TALENT HIRED.

# • 5 new associates

ARE PERSONS WITH DISABILITIES NOW ON OUR PAYROLL, THUS AMOUNTING TO 3% OF TOTAL HEADCOUNT CONSISTING OF PWD.

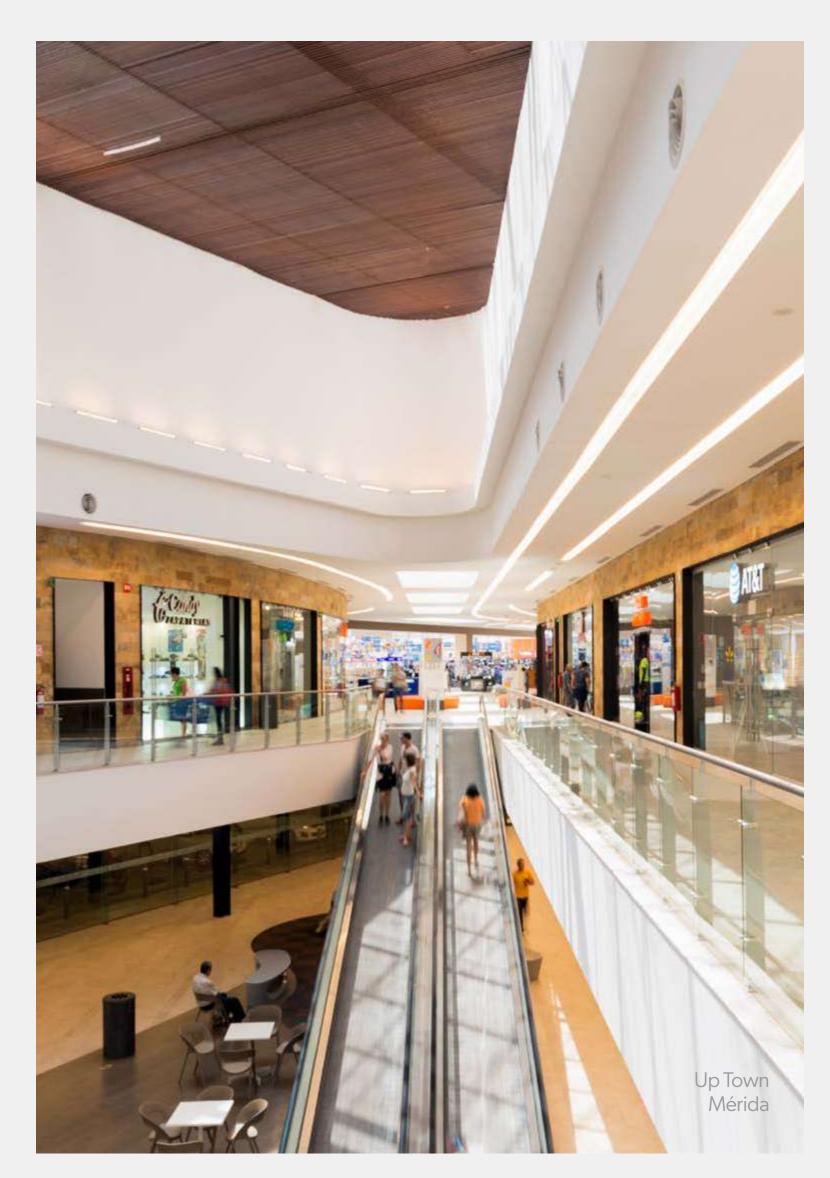
# **TALENT RETENTION**

IN 2024, THE TOTALITY OF OUR ASSOCIATES
AT CORPORATE WITH A MINIMUM SENIORITY
OF ONE YEAR WERE EVALUATED.

As part of the talent mapping process, in 2024 we evaluated 68 employees, reaching a total of 192 individuals assessed with a minimum seniority of one year, and identified seven successors. This evaluation is based on the 9Box methodology, which includes updated psychometric assessments, semi-structured panel interviews, and SMART performance evaluations. Its objective is to analyze and assess the potential of each associate, providing feedback on their strengths and areas for improvement.

The Talent Management Policy is under development, which aims to establish the methodology for identifying, evaluating, and developing talent based on performance and potential, fostering an organizational culture rooted in meritocracy. This policy is scheduled to be approved in 2025.

Additionally, in 2025 Individual Development Plans (IDPs) will be implemented, creating succession plans for strategic areas, along with replacement templates, as part of a comprehensive approach to talent management and development.



# Leadership Program for Executive and Managerial Training

In collaboration with the LID Center, a Leadership Program was implemented that focuses on developing managerial and executive skills for strategic positions. Its objective is to provide key tools to strengthen leadership, improve relationships with team members, develop emotional intelligence skills, deliver effective feedback, and facilitate conflict management with the support of a coach.

- IN 2024, THERE WERE 18 CORPORATE LEADERS FROM DIFFERENT AREAS WHO UNDERWENT THIS TRAINING
- FULL SCHOLARSHIPS FOR EDUCATION ASSISTANCE
   WERE GIVEN TO 192 ASSOCIATES AND FAMILY MEMBERS
   ENROLLED IN HIGH SCHOOL, BACHELOR-DEGREE STUDIES,
   AND POSTGRADUATE LEVELS

# Turnover

Indicator	FUNO <sup>®</sup>	Suppliers
Overall turnover	13.9%	52.6%
Voluntary turnover	9.7%	42.6%
Involuntary turnover	4.2%	10.0%

# FUNO® WAY

This special diploma program continues, whose purpose is to develop soft and hard competencies needed to be a property manager and leader in FUNO®.

It is aimed at associates directly employed in managerial positions, both at the corporate level and in properties, and is carried out in partnership with ITESM (Monterrey Institute of Technology and Higher Learning). The program covers topics related to Finance, Human Resources, Leadership, Budgeting, Compliance, and Sustainability.

At the end of each edition, participants present various innovation projects, some of which have been implemented within our organization. In 2024, the fifth graduating class successfully finished the program. The projects designed and presented to the Executive Committee focused on energy savings, improvements in the operation of the Procurement and Commercial departments, and support for indigenous communities and vulnerable groups.

COMPLETION BY THE 5<sup>th</sup> **GRADUATING CLASS** 

> 21 **MANAGERS**

2,596

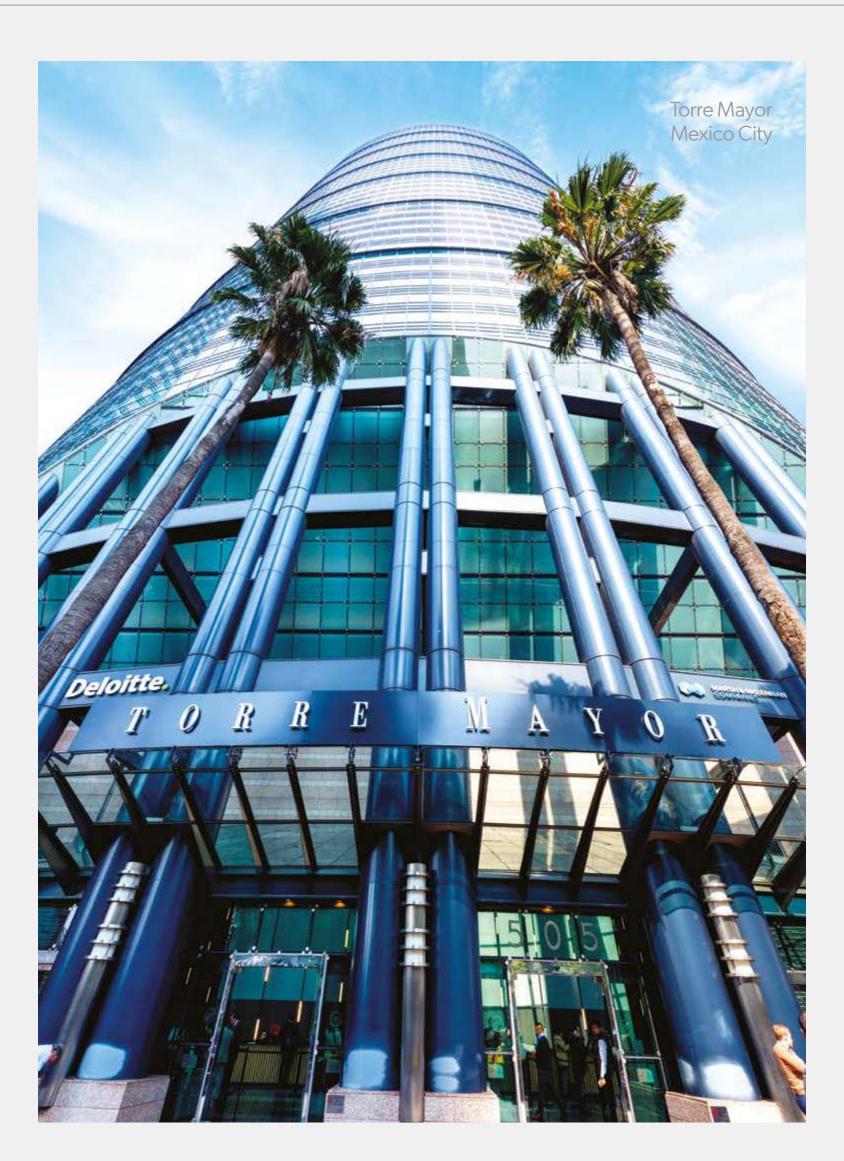
**PERSON-HOURS OF TRAINING** 

107

**ASSOCIATES TRAINED** 

277,772

**HOURS OF TRAINING FROM** THE BEGINNING OF THE **PROGRAM** 



# **CONSCIENTIOUS LEADERSHIP IN FEMALE EXECUTIVES**

This Special Diploma Program is developed in alliance with ITESM and is designed for women leaders in FUNO®. Its objective is to enhance the transition process of women executives into higher leadership roles by fostering an understanding of their personality, developing key leadership competencies, and providing support through coaching sessions.

In 2024, one of our female employees completed the program, totaling 46 hours of training

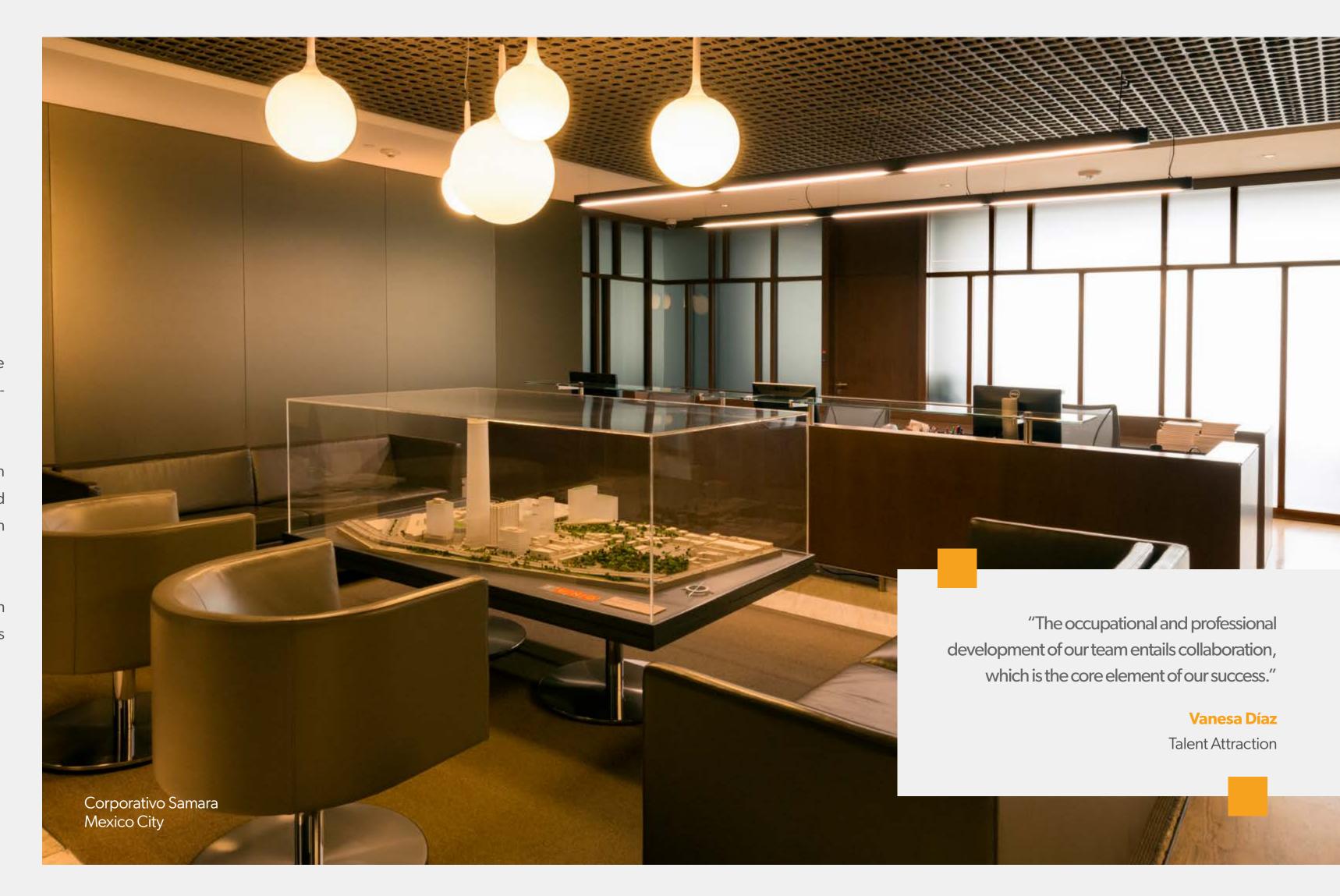
# TALENT DEVELOPMENT

**GRI** 3-3

FUNO®, is a firm believer that talent is the driving force for our success. For this reason, we promote a culture of continuous learning that strengthens the skills, knowledge, and competencies of our team members.

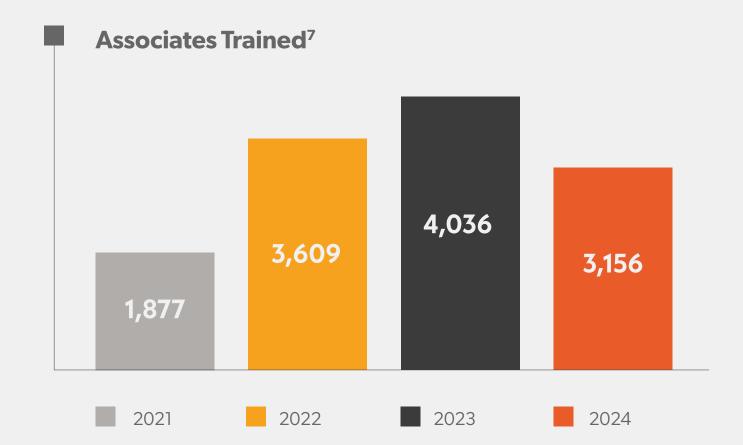
To support their development, the educational offerings on our Campus FUNO® platform is constantly under expansion, delivering training programs focused on technical skills and interpersonal competencies that enhance associate performance and support their adoption of our collaborative culture.

The content is designed for all employees, including property staff, and covers topics such as D&I (Diversity and Inclusion), interview guides for leaders, and webinars addressing issues like procrastination and breast cancer prevention.



# TRAINING

**GRI** 2-4, 403-5, 404-1, 404-2



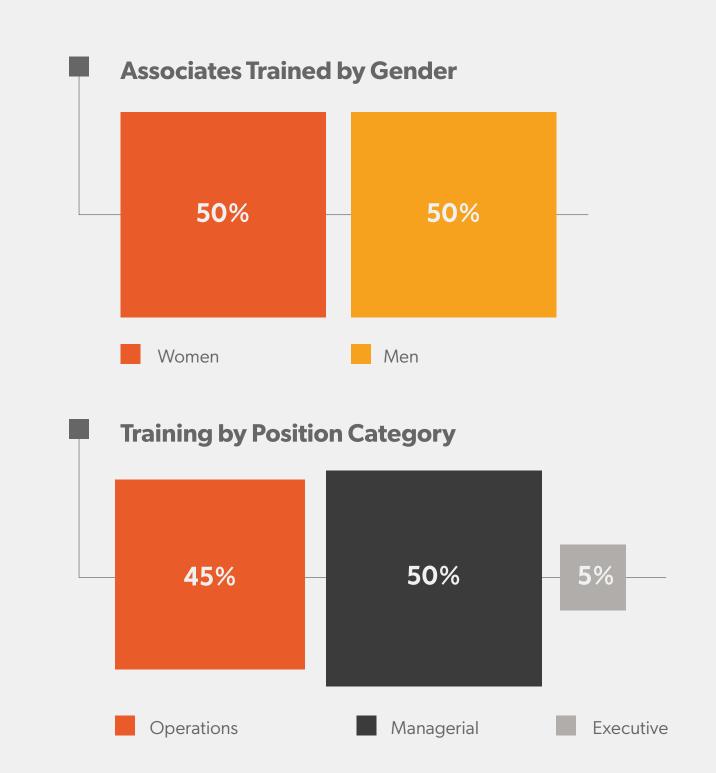


<sup>&</sup>lt;sup>7</sup> Number of participants in training sessions.

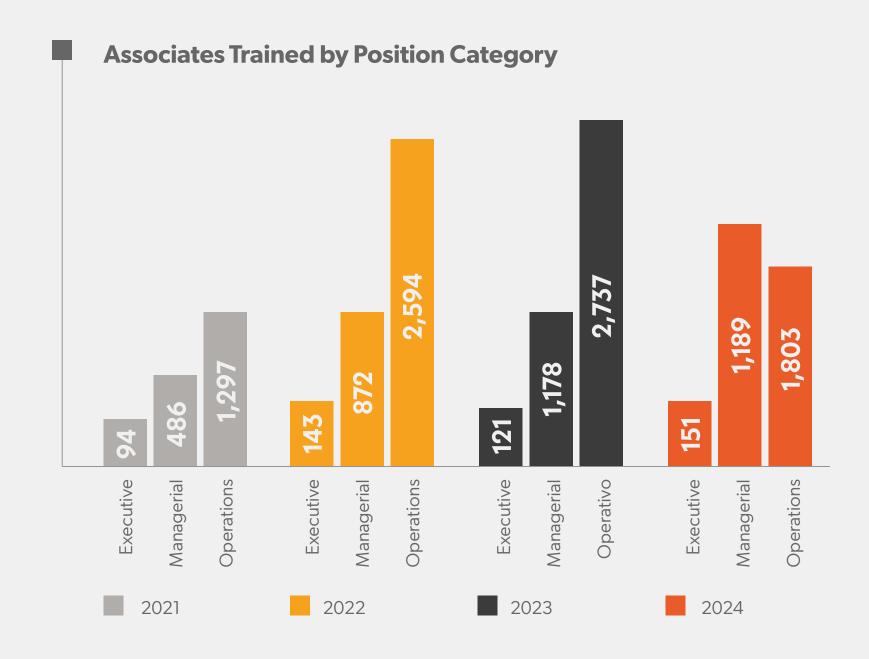


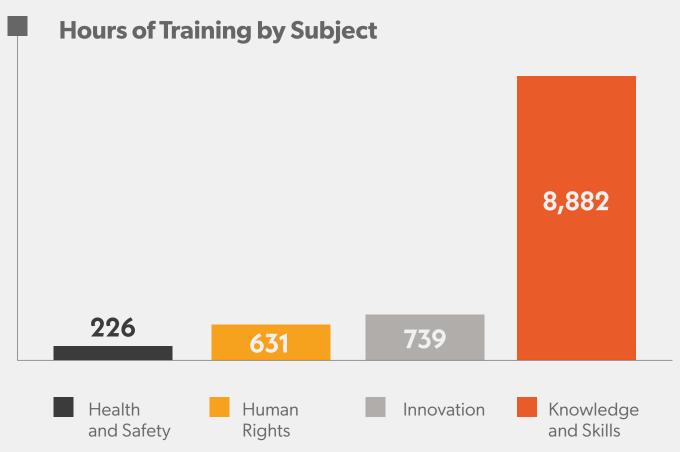


<sup>&</sup>lt;sup>8</sup> Considers training for associates and suppliers; average training hours for women was 29.5, and 31.03 for men.









MXN\$1,848,668.32



**Associates Trained by Gender** 



# PERFORMANCE EVALUATION

**GRI** 3-3, 404-3

Using the SMART methodology and based on our Performance Evaluation Policy, there is a process in place to assess the performance and effectiveness of our associates. This policy outlines the timeline, responsible parties, and variables to consider when setting objectives, which must include at least one ESG-related goal<sup>9</sup>.

Through this evaluation, the accomplishment of the objectives set at the beginning of the year is analyzed, and new individual goals for each associate are established. Based on these results, the corresponding performance bonus percentage is determined.

# PERFORMANCE EVALUATION OF 100% CORPORATE ASSOCIATES WAS COMPLETED;

**49% WOMEN AND 51% MEN** 

<sup>9</sup> The topics included in the ESG factors considered in the annual objectives are the following:

- Finance: NOI, Score card, Collection, Evaluation of financial, operational, environmental and social risks, as well as Information Technology.
- Operations: environmental issues, water and energy consumption, installation of sustainable technology, reforestation of green areas and efficiency in property operation.
- Social: issues related to Human Rights, Diversity and Inclusion, social responsibility activities and community involvement.
- Safety, development and well-being: human capital issues, such as organizational climate, physical and mental health, and environmental working conditions.
- Governance: internal control, anti-corruption, ethics, cybersecurity and transparency.



# COMPENSATIONS

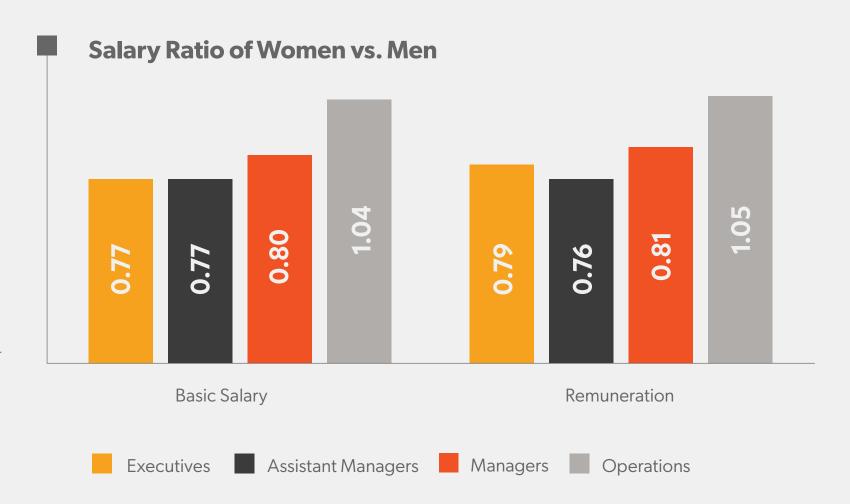
**GRI** 2-4, 3-3, 201-3, 401-2, 405-2

We offer a highly competitive compensation package, ensuring that all our associates earn above the established minimum wage, along with additional benefits that contribute to their well-being and quality of life. Additionally, 100% of our workforce receives benefits that exceed those required by current legislation.

Pay equality and inclusion is a priority in our workplace. By the end of 2024, the gross gender pay gap<sup>10</sup> stood at 56.07%, representing a 0.03% reduction compared to 2023. This improvement stemmed from a comprehensive review of total compensation and the implementation of a strategic plan with defined actions and timelines aimed at reducing this gap and promoting a more equitable culture.

By the end of 2024, the development of the differentiated compensation policy was in progress, set to be approved in 2025. This policy aims to define the criteria and monetary benefits for associates identified as successors, key personnel, and those positioned in the inverted L of the talent matrix.

<sup>&</sup>lt;sup>10</sup> The gross wage ratio is defined as the difference between total compensation of men and women, without adjusting for factors such as job, level, education, performance and location, among others.





# JOB SATISFACTION

In 2024, a survey was conducted to assess job satisfaction at FUNO®. The results reflected a positive perception in key topics such as fair treatment, respect, the promotion of diversity, workplace safety, and ethical and honest leadership. The findings also revealed a strong sense of pride in being part of FUNO® and our contribution to society. These factors have translated into increased motivation, productivity, and associate engagement.

92%

OF OVERALL PARTICIPATION<sup>11</sup>

**•** 79%

**CONFIDENCE RATE** 

• 80%

IN CREDIBILITY

**84**%

IN PRIDE

• 81%

**IN CAMARADERIE** 

PARTICIPANTS
FEEL EVERYONE IS TREATED
FAIRLY, REGARDLESS OF:

SEXUAL PREFERENCE
OR ORIENTATION
94%

GENDER 93%

FTHNIC GROUP / RACE 93%

AGE 91%

91%

OF PARTICIPATING ASSOCIATES
ARE PROUD OF WHAT HAS BEEN
ACCOMPLISHED AS A COMPANY

88%

STATE THAT FUNO®
IS A SAFE PLACE TO WORK

89%

ASSURE PROPER TREATMENT,
REGARDLESS OF ANY POSITION
HELD IN THE COMPANY

ARE HONEST AND ETHICAL IN GUIDING THE BUSINESS

88%

**CONSIDER THAT LEADERS** 

88%

FEEL GOOD ABOUT HOW THE COMPANY CONTRIBUTES TO SOCIETY

87%

ARE PROUD TO SAY
THEY WORK IN FUNO®

Great Place To Work

32 ASSOCIATES WERE TRAINED IN POSITIVE LEADERSHIP, THROUGH THE GREAT PLACE TO WORK PLATFORM.

"At FUNO® we understand sustainability as an overall commitment that guides our operations, from energy efficiency to driving social development in the communities where we operate."

**Mario Castillo** 

Sustainability

<sup>&</sup>lt;sup>11</sup> The survey was aimed at a sampling of 950 corporate and property associates; 870 participated (82% of the total women and 78% of the total men).



# SOCIAL CAPITAL: Committed to Development



# Chain of Command

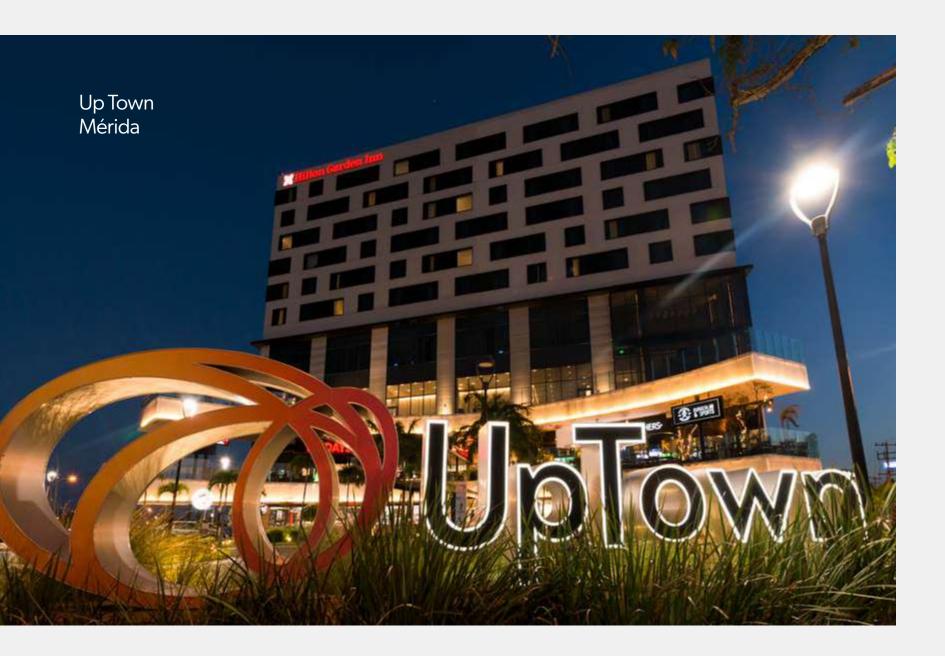
CEO

**Deputy CEO** 

**Sustainability Department** 

Social Responsibility Manager

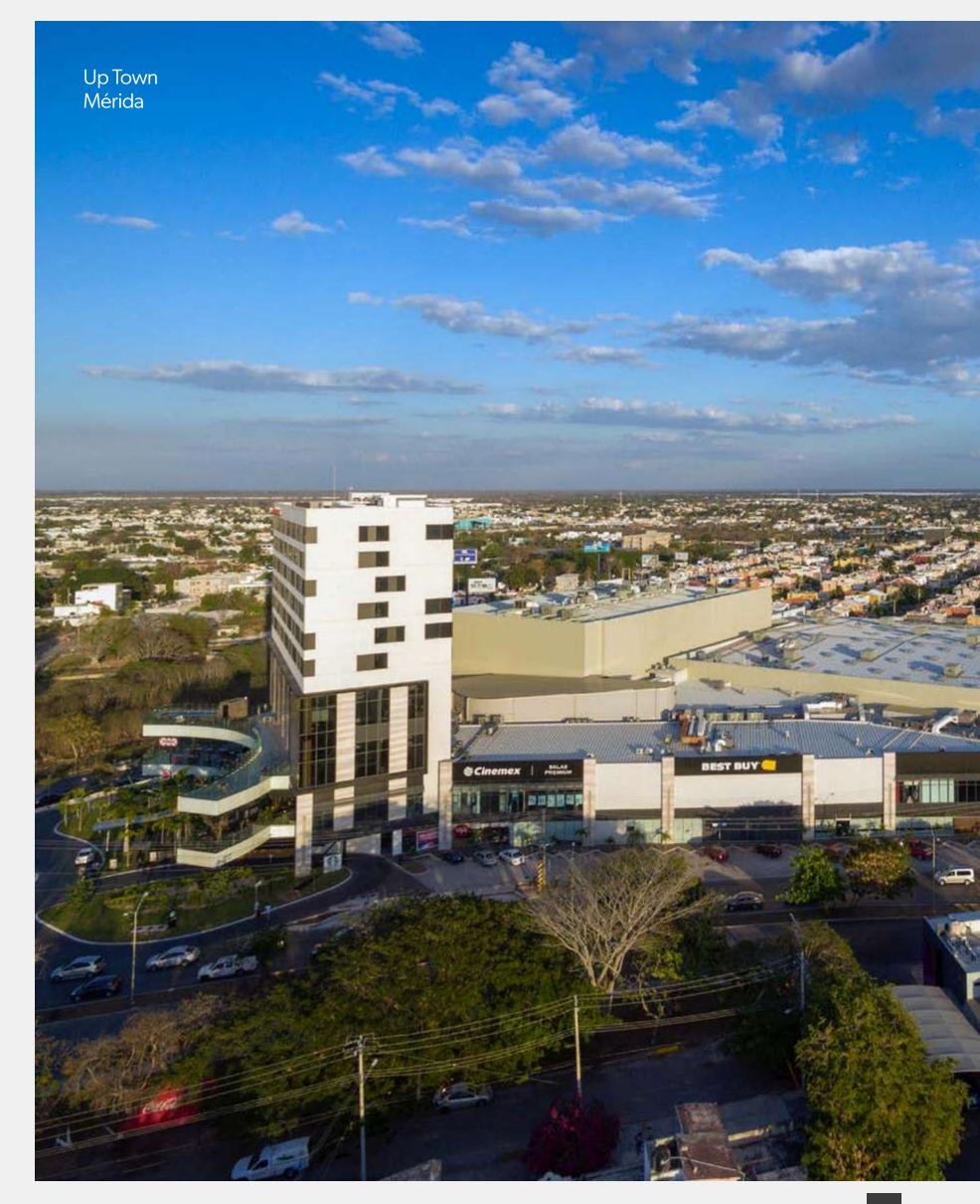
**Property Marketing** 



# Goals

Sphere	Goal	Strategy	Target Year
Community Social responsibility	Increase and develop new social responsibly activities in malls and in corporate	Implementing monthly support and donation programs for vulnerable groups.	Ongoing
	Ensure respect for human rights both within and outside of FUNO®	Following up on identified human rights risks.	2025
	Invest MXN\$160 million in social projects to generate positive impacts in at least 300 communities where we operate	<ul> <li>Opening the annual call to "FUNO® Helps You Help", an initiative to identify projects that will receive funding.</li> <li>Opening the doors of our properties so civil society organizations may announce their causes (presence in shopping centers, art galleries).</li> <li>Delivering in-kind donations.</li> </ul>	2030
Community FUNO® Foundation	Implement at least one initiative under each strategic line in 100% of the properties with operational control	All properties must carry out a community improvement activity for:  • Education  • Health  • Environment  • Social infrastructure	Ongoing

Sphere	Goal	Strategy	Target Year
Health and Wellness		<ul> <li>Encouraging the adoption of healthy lifestyles by organizing tournaments and sports events, as well as offering functional training classes at FUNO® Center.</li> <li>Conducting campaigns and webinars, and providing guidance and consultations on the use of major medical expense insurance.</li> <li>Carrying out the Health Circuit.</li> </ul>	Ongoing
		Providing mandatory training on psychosocial wellness to Corporate and Real Estate leaders.	Ongoing
		<ul> <li>Conducting a survey to identify psychosocial risks in facilities.</li> <li>Verifying improvement in associate perception at facilities identified as needing a healthier work environment.</li> </ul>	2025
	<ul> <li>Fully complying with measures mandated by authorities to prevent the spread of COVID-19.</li> <li>Continuing the use of Manual on Actions for COVID-19 and health protocols.</li> <li>Guaranteeing social security throughout the value chain.</li> </ul>	Ongoing	



Sphere	Goal	Strategy	Target Year
Health and Wellness	Zero accidents	<ul> <li>Training 100% of personnel</li> <li>Conducting drills at 100% of properties.</li> <li>Implementing safety protocols at 100% of our properties.</li> <li>Providing personal protection equipment for 100% of associates.</li> </ul>	Ongoing
Safety	Guarantee safety of properties	<ul> <li>Continuing automating access to properties.</li> <li>Reinforcing safety controls inside and outside of properties.</li> <li>Continuing with increased lighting of property access points.</li> </ul>	2025
Innovation	Enhance tenant and visitor experience	<ul> <li>Continuing the security strategy established in 2024, maintaining direct coordination with authorities to ensure better coverage and response to any incident.</li> <li>Maintaining the itinerant presence of the "Security Caravans" in shopping centers across Mexico City and the Metropolitan Area to inform visitors about best practices that enhance safety for everyone in various environments.</li> <li>Installing "panic buttons" for visitors in shopping centers, allowing for quick identification of emergency situations and direct requests for assistance from C5.</li> </ul>	2025
Supply Chain	ESG mapping of customers and critical suppliers	<ul> <li>Applying self-evaluation questionnaire to all suppliers and critical customers to find out the current status of their ESG strategy.</li> <li>Providing ongoing training on the implementation of ESG strategies.</li> <li>Conducting annual follow-up on proposed and implemented activities.</li> </ul>	2026



# OUR COMMUNITIES

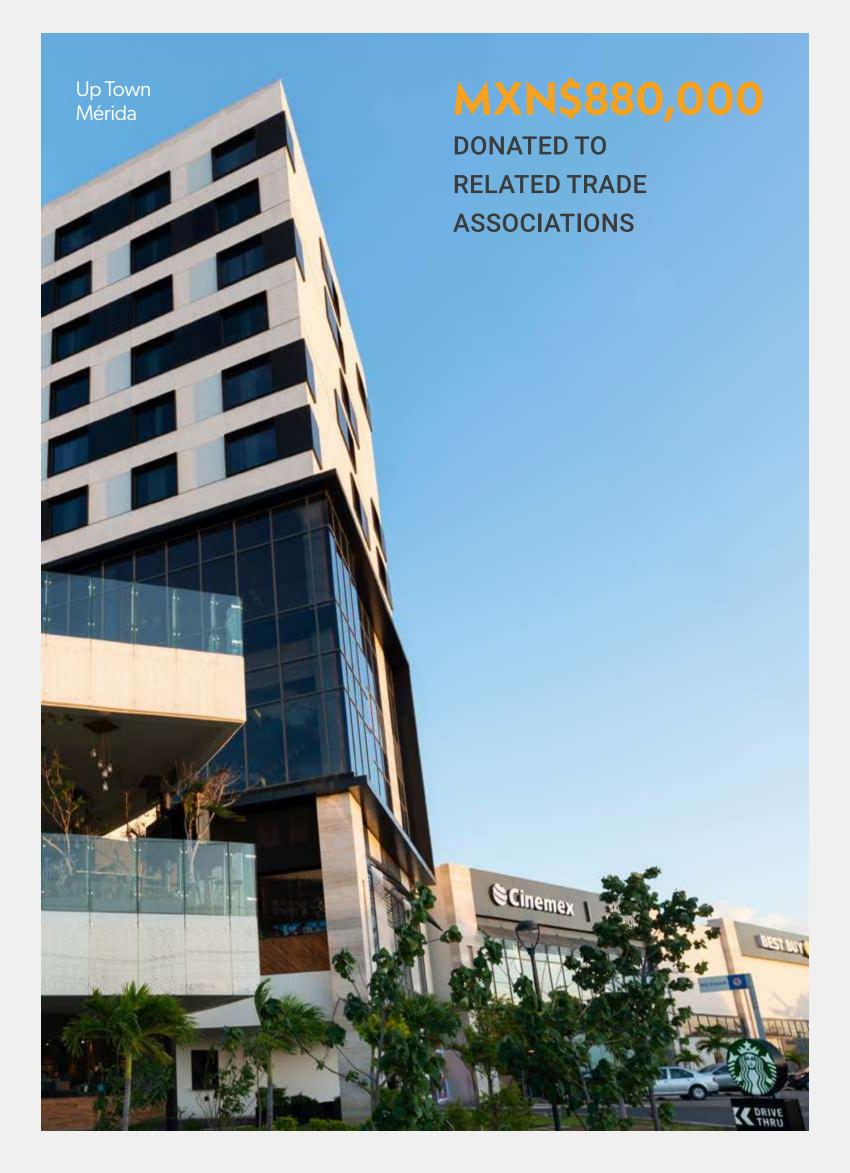
**GRI** 2-28, 3-3, 203-1, 203-2

FUNO® is fully committed to the development and well-being of the communities where we operate. Part of our sustainability strategy includes fostering sound relations with the neighbors and communities near our real estate properties. Furthermore, we guarantee that our operations will not entail the displacement or relocation of existing communities.

# A SUSTAINABLE ECONOMIC EFFECT IS PRODUCED BY DEVELOPING INFRASTRUCTURE AND REAL ESTATE PROPERTIES, WHICH IN TURN CONTRIBUTES SIGNIFICANTLY TO THE WELL-BEING OF LOCAL COMMUNITIES

# • 100%

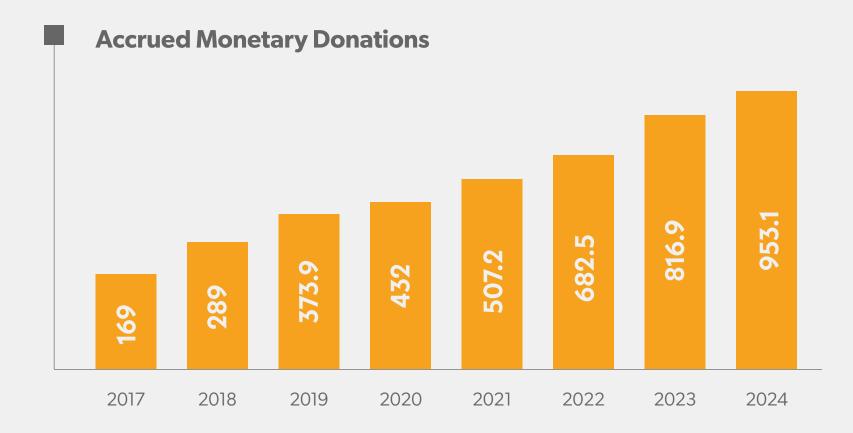
OF OUR PROPERTIES HAVE UNDERGONE SOCIAL IMPACT, COMMUNITY, OR HUMAN RIGHTS ANALYSIS

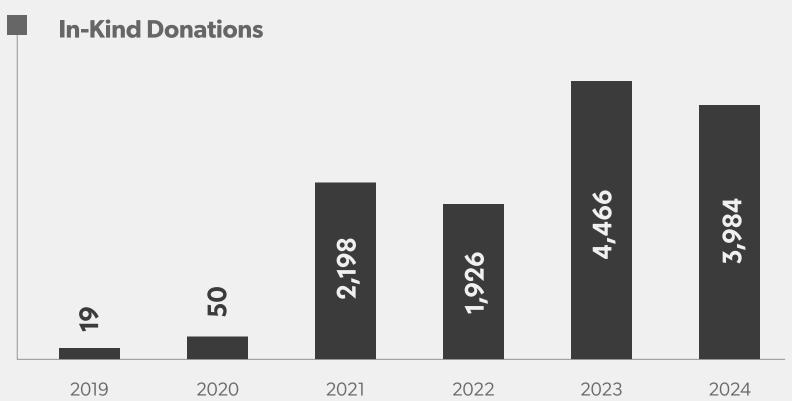


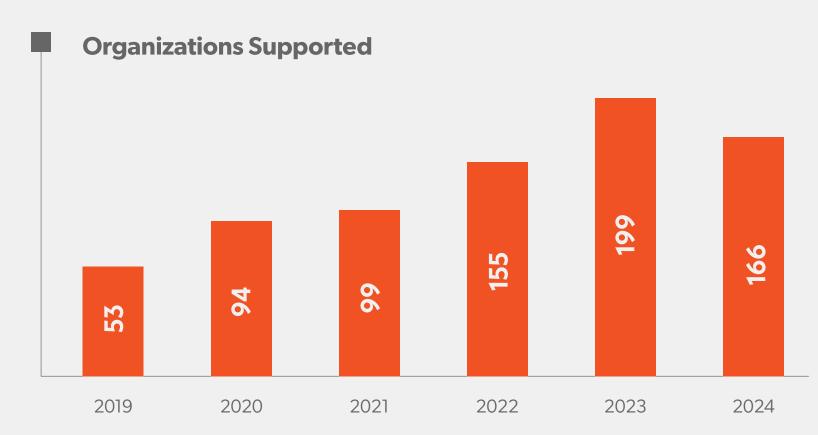
# INDUSTRY PARTICIPATION

Association	Contributions	Issue or topic	
L	obbying, interest represe	entation	
Mexican Stock Exchange- Sustainability Board	0.00	<ul> <li>Financial Reports</li> <li>Sustainability transparency</li> <li>New regulations or practices for public companies</li> </ul>	
Global Real Estate Advisory Board	S/D	<ul><li>Real Estate</li><li>Urban Development</li></ul>	
	Trade Associations	S	
AMPIP (Mexican Association of Industrial Parks) – Advisory Board	MXN\$185,000.00	<ul><li>Nearshoring</li><li>Water</li><li>Energy</li><li>Safety in Industrial Parks</li></ul>	
AMEFIBRA (Mexican Association of Real Estate Investments Trusts) – Advisory Board	MXN\$500,000.00	<ul><li>Financial reports</li><li>Nearshoring</li><li>Foreign Investment</li></ul>	
AMCHAM (American Chamber of Commerce)	MXN\$95,000.00	<ul><li>Nearshoring</li><li>Gender Equality</li></ul>	
CCE (Mexican Business council)	0	<ul> <li>Business group that leads in dialogues between civil society, government, academia and other entities to promote better conditions for Mexico</li> </ul>	
CMIC Mexican Chamber of the Construction industry – ESG committee	0	<ul> <li>Construction</li> <li>New technologies</li> <li>Economic research for the development of public policies and strategies to strengthen the sector</li> </ul>	
Others			
United Nations Global Compact	MXN\$100,000.00	<ul> <li>UN's pact that reaffirms our commitment to global targets in sustainability, ESG and SDGs</li> </ul>	
WELL Advisory Board	0	<ul> <li>Health and Safety standards for the real estate sector in North America</li> </ul>	

# SOCIAL INDICATORS







MXN\$136.3 million pesos

IN FINANCIAL INVESTMENT FOR THE COMMUNITY

• 613

PARTICIPATING PROPERTIES IN FINANCIAL INVESTMENTS FOR THE COMMUNITY

3,984

IN-KIND DONATIONS; -10.7% VS 2023

49

PARTICIPATING PROPERTIES IN NON-FINANCIAL INVESTMENT

• 64,497.4 sqft

DESIGNATED FOR COMMUNITY USE<sup>12</sup>

# 100

MEETINGS HELD WITH NGOS, CIVIL SOCIETY ORGANIZATIONS, AND CIVIC ASSOCIATIONS WHO RECEIVED OUR SUPPORT

1,498

SOCIAL INITIATIVES CONDUCTED IN PROPERTIES; +5% VS 2023

<sup>&</sup>lt;sup>12</sup> Surface area corresponding to indoor and outdoor spaces in all portfolio properties designated for activities and services that benefit the public and/or the community. These include but are not limited to: auditoriums, gyms, cafeterias, multi-purpose rooms, play areas, gardens, parks, flower beds, and shared parking areas.

# Organizations Supported

Organizations supported in 2024:

- 1. Academia Azalea
- 2. Academia Dance Point
- 3. Academia Dancers Studio Coreográfico
- 4. Academia de Danza "Arabesque Dance Center"
- 5. Academia de futbol Judecon
- 6. Academia Miss Pet Fashion show
- 7. ACNUR
- 8. Águilas del asfalto MC
- 9. Aldeas Infantiles SOS México IAP
- 10. AMANC Asociación Mexicana de Ayuda a Niños con Cáncer IAP
- 11. Amnesty International
- 12. Antenas por los niños AC
- 13. APAC IAP
- 14. Apapache Autismo
- 15. Aquí nadie se rinde, I.A.P.
- Artista "Marlete Volz"
- 17. Asilo Vivir de Amor
- 18. Asociación Comparte
- 19. Asociación Huellitas del Corazón
- 20. Asociación Mexicana de Fibras (AMEFIBRA)
- 21. Asociación Mexicana de Lucha Contra el Cáncer
- 22. Asociación Mexicana de Parques Industriales (AMPIP)
- 23. Ayúdame a Sonreír ante el Cáncer (ASAC)

- 24. Ayuntamiento de Mérida, Yucatán
- 25. Ballet Folclórico Xocoyotzin
- 26. Ballet Infantil Elite Púrpura
- 27. Banco de Alimentos de Morelos BAMX Morelos
- 28. Banco de Tapitas
- 29. Bazar por la inclusión
- 30. Becas educativas para colaboradores FUNO®, ALLUX, E-GORUP
- 31. BETHEHERO
- 32. Bizet Band
- 33. Bomberos de Nuevo León
- 34. BRED Diocesano de Guadalajara
- 35. Campeones de Trompos
- 36. Cariel Peña artista multidisciplinario
- 37. Centro de Atención Integral de Labio y Paladar
- 38. Centro de Capacitación para el Trabajo Industrial No. 184
- 39. Centro de Documentación e Investigación Judío
- 40. Centro de información y Comunicación Ambiental de Norte América (CICEANA)
- 41. Centro Metropolitano para Prevención de la Contaminación y Gestión Integral (CEMGI)
- 42. Centro Mexicano para la Filantropía (CEMEFI)
- 43. Colegio Hebreo Monte Sinaí AC
- 44. Colegio Santa Fe
- 45. Comisión de Recursos Naturales y Desarrollo Rural (CORENADR)
- 46. Comisión Nacional de Emergencia A.C.

- 47. Comité de Ayuda a Desastres y Emergencias Nacionales, A.C.
- 48. Compañía Quetzally
- 49. Consejo de la Comunicación
- 50. Cruz Roja Mexicana, a nivel nacional, estatal y municipal
- 51. Defensoría Municipal de Derechos Humanos Ecatepec
- 52. Diocesano de Guadalajara, A.C.
- 53. Dirección atención ciudadana del Municipio de Monterrey
- 54. Dirección de Ecología del Municipio de Ixtapaluca
- 55. Dirección de Seguridad Pública Municipal de Chihuahua
- 56. Dirección de Seguridad Pública y Movilidad Municipal de Tlaxcala
- 57. Dr Payaso
- 58. Ectagono
- 59. Ejército de Salvación Chihuahua
- 60. El Pinar
- 61. EMSAD 051 COSTA DORADA (Escuela Media Superior a Distancia)
- 62. Enlace Distrofia Muscular Duchenne Becker A.C
- 63. Enseña por México
- 64. Escuela de danza Meherio
- 65. Escuela de danza polinesia "Meherio no te miti"
- 66. Escuela Primaria "Benito Juárez" Lerma, México.
- 67. Federación Internacional de Artes Escénicas y Deportes
- 68. Fondo para la Paz
- 69. Fondo para Niños de México A.C.

- 70. Freedom for Children
- 71. Fundación "Permanece el Amor"
- 72. Fundación "De Cero a Tres"
- 73. Fundación ABC
- 74. Fundación Ayuda en Acción
- 75. Fundación Banorte ABP
- 76. Fundación Cauce Ciudadano AC
- 77. Fundación CIMA
- 78. Fundación EIRA
- 79. Fundación Figueroa
- 80. Fundación FUNO
- 81. Fundación John Langdon Down AC
- 82. Fundación Pro Empleo
- 83. Fundación Te Queremos Ayudar A.C
- 84. Fundación TELETÓN
- 85. Fundación UNAM
- 86. Fundación Vive Un Mejor Azul para México
- 87. FUNED
- 88. Gobiernos estatales y municipales
- 89. GREENPEACE MÉXICO
- 90. IKENOR Rock Group
- 91. H. Auntamiento de Mérida
- 92. Habitat for Humanity Mexico
- 93. Hogar Dulce Hogar
- 94. IESEC Universidad
- 95. IMSS (Mexican Social Security Institute), at the state and municipal levels

- 96. INE Instituto Nacional Electoral (Federal Election Institute), in different states
- 97. INPAVI Integración para la vida
- 98. Instituto Líderes del Siglo A.C.
- 99. National Institute for Anthropology and History
- 100. Instituto SEPYA
- 101. Internacional Frundaising
- 102. ISSSTE CHIHUAHUA
- 103. Jardín de niños "Federico Frobel"
- 104. JUCONI
- 105. Juventud, Luz y Esperanza
- 106. Kardias
- 107. Médicos Sin Fronteras
- 108. Movimiento de Personas con Discapacidad Nuevo León
- 109. Municipalities and City Governments
- 110. Museo Memoria y Tolerancia
- 111. Nariz Roja
- 112. Ninjato
- 113. Oxfam México
- 114. Pacto por la primera infancia
- 115. Pasión Vertical Academia de Baile
- 116. Plan Cuatro Ciénegas 2040
- 117. Procuraduría Federal del Consumidor (PROFECO)
- 118. Proeducacion IAP
- 119. Programa Adopte un Talento A.C.
- 120. Quetzales Boxing GYM
- 121. Re.Colecto

- 122. Red del Pacto Mundial México
- 123. Reinserta un Mexicano
- 124. Rythm Classic & Dance
- 125. Santuario Álamo de Zazú
- 126. Save the Children
- 127. Secretary of culture of the Municipality of Querétaroo
- 128. SEDECO (Secretary of Economic Development for Mexico City))
- 129. Secretary of Public Education, at national and state levels
- 130. Secretary of Education and Sports, for the State of Chihuahua
- 131. Secretary of National Defense
- 132. Secretary of the Navy
- 133. Secretary of Health, Baja California
- 134. Secretary of Public Health, Hidalgo
- 135. Secretary of Public Safety, Mexico City
- 136. Secretary of Employment, Nuevo León
- 137. Shining México
- 138. Sociedad de Beneficencia Alianza Monte Sinaí IAP
- 139. Surfeando Sonrisas
- 140. Un Kilo de Ayuda
- 141. UNICEF MÉXICO
- 142. National Autonomous University of Chihuahua
- 143. Universidad Vizcaya de las Américas
- 144. Valentina por siempre
- 145. Violinists: Andrea Broca and Juan Pablo Banda
- 146. Vivir Quintana
- 147. Volver a soñar A.C.

# SOCIAL INVESTMENT

**GRI** 3-3, 413-1

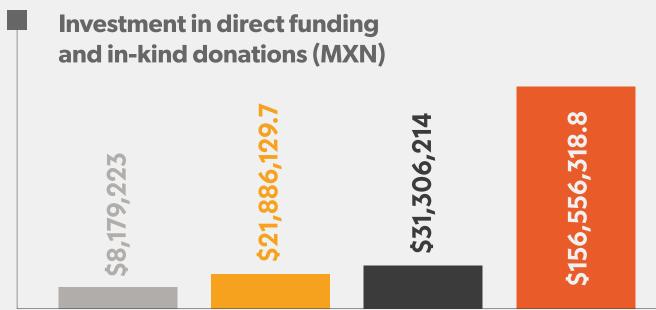
Todas nuestras propiedades participan activamente en la difusión de iniciativas sociales y en All our properties actively participate in disseminating social initiatives and the annual call to "FUNO® Helps You Help." It is through this program that projects are selected to generate a positive impact on priority groups within our geographic area of influence. These actions are based on needs assessments conducted by civil society organizations, ensuring that our efforts are aligned with the priorities of the beneficiary communities.

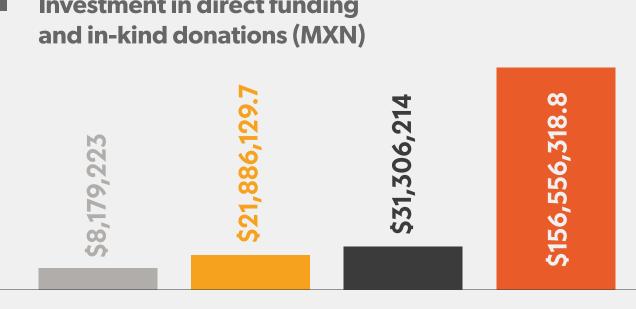
In 2024, there were 317 social project proposals received, significantly increasing the number of submissions compared to previous years. Additionally, feedback is given on areas for improvement to organizations whose proposed projects were not funded.

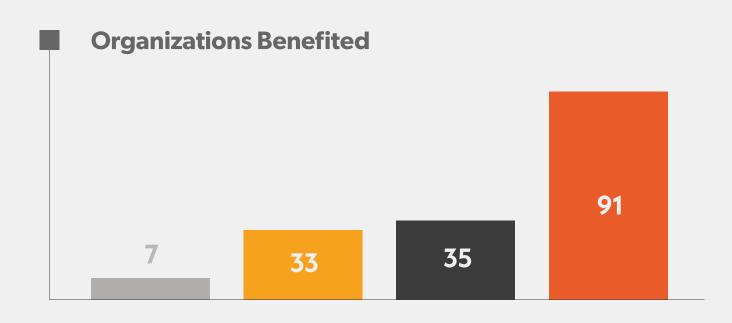
> 317 **SOCIAL PROJECTS PROPOSED**

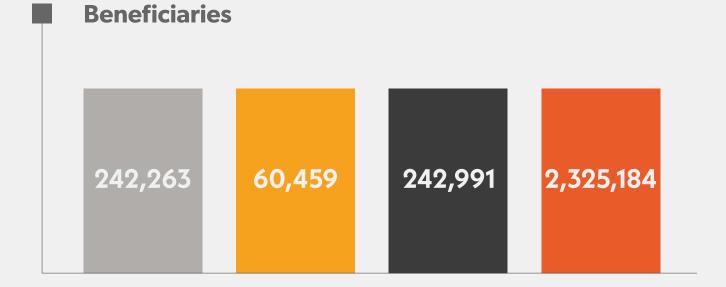
**PROJECTS FUNDED** 

- Our commercial portfolio presents opportunities that enable the disclosure and interaction between guests and public organizations or the third sector who provide information and services free of charge.
- The industrial portfolio and our offices actively participate in volunteer activities and make various in-kind donations.

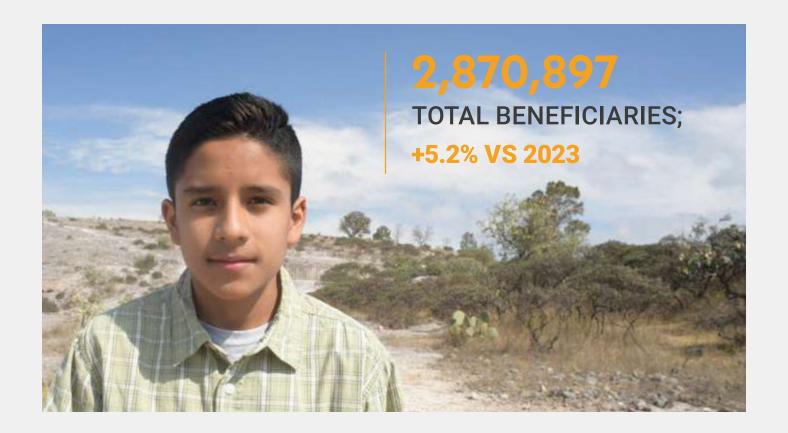


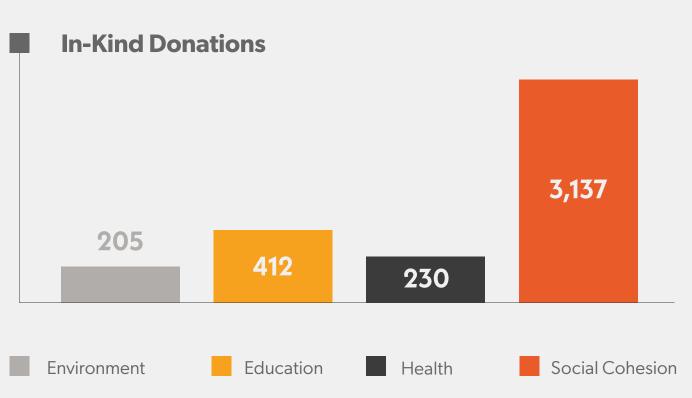












# MONETARY DONATIONS FOR SOCIAL PROJECTS

# Chiapas, Mexico City, State of Mexico, Morelos, and Querétaro Adopte un Talento, A.C. Program

Science clubs and workshops to foster scientific skills and critical thinking among children and teenagers from 12 regions throughout Mexico

Theme: Education Direct Beneficiaries: 4,687 Indirect Beneficiaries: 14,061 Jobs Created: 14

# State of Mexico

## Cruz Roja Mexicana, I.A.P.

Equipped unit for urban rescues

Theme: Health Direct Beneficiaries: 106,300 **Indirect Beneficiaries: 318,900** 

**Jobs Created:** 

#### Reinserta Un Mexicano, A.C.

Attention for children and teenagers who have survived severe violence

Theme: Society **Direct Beneficiaries: 176 Indirect Beneficiaries:** 500 Jobs Created: 28

# Fundación Cauce Ciudadano, A.C.

**Prevention Model** 

Direct Beneficiaries: 35 **Indirect Beneficiaries: 69** Jobs Created: 3

Comprehensive care for children and teenagers diagnosed with cancer

Theme: Health Direct Beneficiaries: 13 **Indirect Beneficiaries:** 57 Jobs Created: N/A

Comprehensive Community

Theme: Society

# Banorte Foundation - Habitat for Humanity

Guerrero

20 homes built for families affected by hurricanes Otis and John

Theme: Infrastructure **Direct Beneficiaries: 80 Indirect Beneficiaries: 240** Jobs Created:

## Oaxaca, Veracruz

# Fundación Te Queremos Ayudar, A.C.

Comprehensive support for burn victims (children)

Theme: Health Direct Beneficiaries: 9,416 Indirect Beneficiaries: 28,248 Jobs Created: 66

# Mexico City

# Setup of a museum hall on the

prevention of child abuse

**Freedom Foundation** 

Theme: Society Direct Beneficiaries: 133,000 **Indirect Beneficiaries: 399,000** 

**Jobs Created:** 

# Museum of Memory and Tolerance

Setup of a museum hall on the prevention of child abuse

Theme: Society Direct Beneficiaries: 133,000 Indirect Beneficiaries: 399,000 **Jobs Created:** 

Cardiac Catheterization Plan of the Pediatric Heart Center ABC-Kardias

Kardias A.C.

Theme: Health Direct Beneficiaries: 22 **Indirect Beneficiaries: 73** Jobs Created: N/A

# Instituto Sepya A.C.

Comprehensive education for the 74 girls enrolled in high school, through the scholarship project

Theme: Education **Direct Beneficiaries: 74 Indirect Beneficiaries: 222** Jobs Created: 9

# Fundación John Langdon Down, A.C.

Comprehensive program for persons with Down Syndrome

Theme: Health **Direct Beneficiaries:** 65 **Indirect Beneficiaries: 325** Jobs Created: 13

# Antenas por los Niños, A.C.

Help from Outer Space

Theme: Health Direct Beneficiaries: 33

**Indirect Beneficiaries: 99** Jobs Created: 14

# APAC, I.A.P. (Association in Favor of Persons with Cerebral Palsy)

Robotic neuro rehabilitation, dental and education services for persons with cerebral palsy

Theme: Health Direct Beneficiaries: 500

Indirect Beneficiaries: 1,592 Jobs Created: 8

**VOLUNTEERISM** SESSIONS IN 2024

596,082 **BENEFICIARIES** 

**HOURS OF VOLUNTEERISM** AND 197 PARTICIPATING **ASSOCIATES**, VALUED AT EQUIVALENT TO MXN\$252,912.9

# Aldeas Infantiles SOS México, I.A.P.

Chiapas

Educare Program to reinforce families in Comitán, Chiapas

Theme: Education Direct Beneficiaries: 236 **Indirect Beneficiaries: 381** Jobs Created: 14

**Direct Beneficiaries:** 50 **Indirect Beneficiaries: 150** Jobs Created:

Reconstructive surgery

for minors from

highly-remote areas

Theme: Health

National

# HEALTH AND WELLNESS



"A unique feature of this wonderful Company is that it doesn't merely seek professional development for its associates, but also comprehensive development as people. It is gratifying to impact the personal and family life of our associates because we know it is the cornerstone to motivation and making each person a better associate."

# **María Olguín**

**Human Resources** 

# INSIDE FUNO®

**GRI** 3-3, 401-3, 403-3, 403-4, 403-5, 403-6, 403-7

Steadfastly committed to the overall well-being of our employees, we prioritize their mental health and extend the number of benefits available to them and their families. Among the main activities carried out this year are:

- The Health Circuit with campaigns on vaccinations and guidance on the major medical-expense insurance
- Medical checkups for VPS and Directors
- Life insurance policies, funeral expenses, and major medical expenses (medical, psychological, and nutritional care services) at no cost for policy beneficiaries \_the associate, spouse, and children.

- Webinars on emotional health, awareness of last will and testaments, and information on the proper use of all benefits
- Supplier visits to conduct sight exams
- An agreement on dental service offerings
- Launching of the Policy on Maternity/Paternity, with the purpose of establishing guidelines and requirements to request and grant parental leave; support of breastfeeding for FUNO® personnel, thereby reinforcing compliance with legislation in force; and special and general situations that serve to ensure family well-being and gender equality.
- Approval of the Policy on Breastfeeding Rooms, whose purpose is to encourage breastfeeding and support female associates who are going through this special time in their lives by providing a specific area, under hygienic conditions, with privacy, comfort, tranquility, and easy access.

# THERE ARE 45 ACTIVE AGREEMENTS FOR OFFERINGS OF HEALTH AND ENTERTAINMENT SERVICES FOR OUR ASSOCIATES

Alliances are pursued with government agencies and valid institutions for health matters with the purpose of guaranteeing the availability of top quality health services for our associates.

Additionally, to ensure the confidentiality of our associates' health information, we have signed a privacy notice and a confidentiality agreement with users, who are provided with a unique, online, and private health inventory that is accessible only to the Human Resources department.

- **373** ASSOCIATES RECEIVED TRAINING IN HEALTH AND SAFETY; **59% WOMEN AND 41% MEN**
- 509 HOURS OF TRAINING; AN AVERAGE OF 1.4 HOURS PER ASSOCIATE

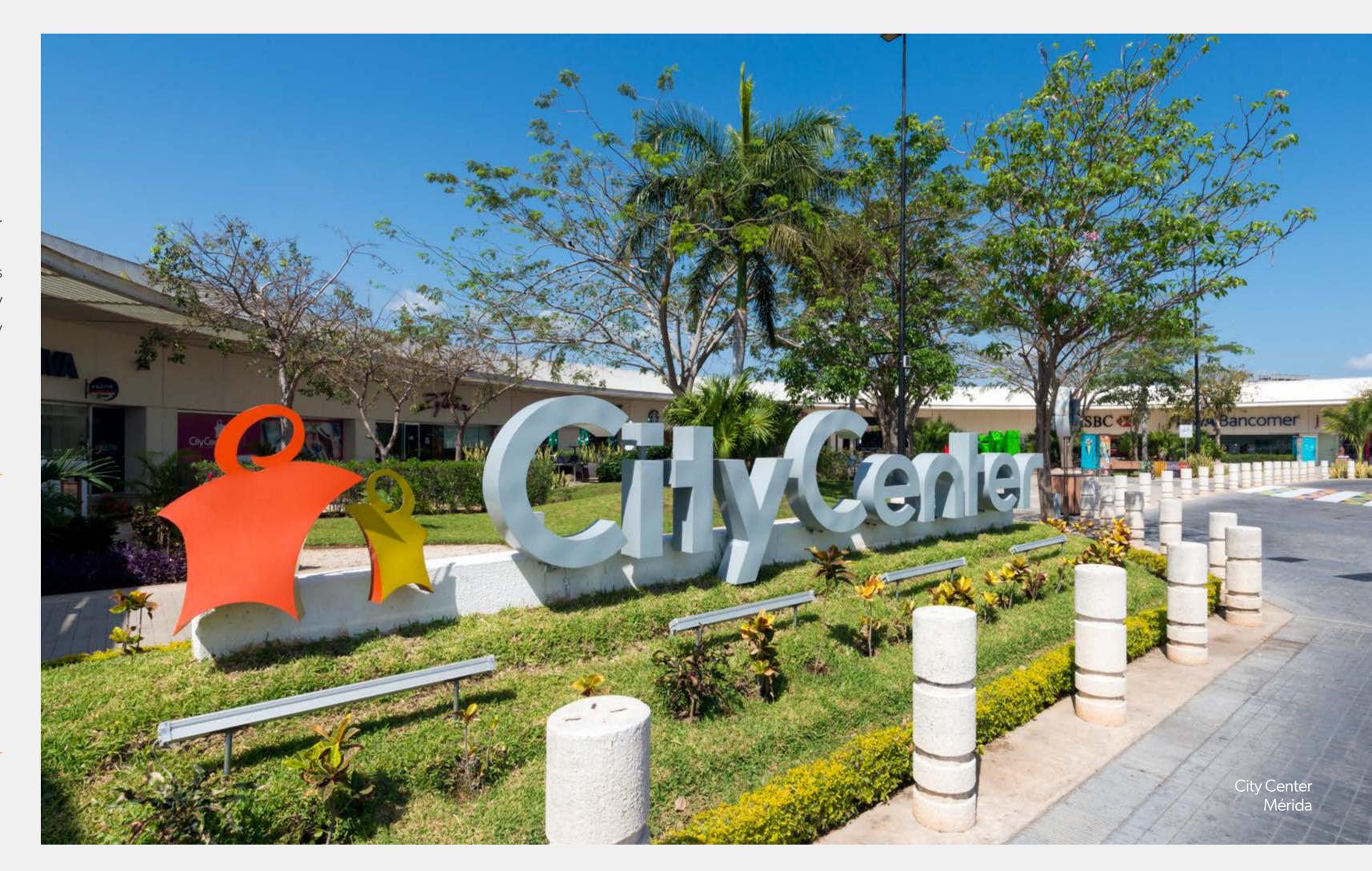
# HEALTH AND SAFETY INDICATORS

**GRI** 3-3, 403-1, 403-2, 403-8, 403-9, 403-10

There is a management system in place that applies both to our associates and our suppliers.

In 202,4 recorded labor incidents amounted to MXN\$229,581.68 in directs costs for associates and the organization. This amount includes expenses stemming from measures mandated by the authorities, property damages, medical cost, compensation, among others. The totality of this amount corresponds to accidents suffered by supplier employees.

Indicator	<b>FUNO® Associates</b>	Suppliers
Number of accidents	0	7
Number of fatalities	0	0
Disabling accident rate	0	0.76
Death rate stemming from an injury sustained while working	0	0
Number of occupational illnesses	0	0
Absentee rate	0	0.026
Number of hours worked	847,912	1,830,376



# WELLNESS PROGRAM

**GRI** 2-27

Our purpose is to foster a culture of wellness, and therefore the existence of our program and a Policy on Psychosocial Risk Prevention. It was designed to establish, promote, and follow the protocols needed to generate and/or maintain a favorable work environment companywide by identifying, analyzing, and preventing psychosocial risks in each of our workcenters, pursuant to NOM-035-STPS-2018, established by the STPS (Secretary of Labor and Social Welfare).

In 2024, action plans were implemented to reduce the risks identified in the 2023 biennial psychosocial well-being survey, covering a total of 30 properties. In the second half of 2024, interventions were carried out at properties classified with medium, high, and very high risk levels, obtaining the following results:

- 100% of the properties addressed the areas for improvement in a timely and proper manner and documented the process
- 100% of the properties reduced their risk level, with 8 of them moving from high to medium

These work plans focus on improving the work environment and include specific actions such as:

- Effective feedback
- Suggestion boxes for anonymous reports
- Training and awareness on the seven psychosocial risk factors
- Survey resulted presented to all associates

Through the Wellness Committee, 10 cases were identified, requiring follow-up and/or specialized attention —4 from corporate and 6 from properties. Of these reports, eight were received through **bienestar@fibrauno.mx** and two via the Ethics Hotline. The subjects addressed were negative leadership, workloads, violence on the job, and sexual harassment.

In 2024, 12 cases were referred for the implementation of severe stress-care protocols at retail locations and corporate offices.

With regard to safety and health training, courses are given during working hours on a quarterly or four-month basis. This training is voluntary, except for the course on psychosocial risk prevention. To ensure the effectiveness of the safety and health training, participant attendance is registered on the platform where the course is conducted and recordings are uploaded to Campus FUNO® (*Learning Management System* –LMS–).

• 77

ASSOCIATES TRAINED PSYCHOSOCIAL WELLNESS;
12% FROM CORPORATE AND 88% FROM REAL ESTATE

• 115.5 associate-hours

OF TRAINING IN PSYCHOSOCIAL WELLNESS



# OUTSIDE FUNO®

**GRI** 3-3, 203-1, 203-2

To guarantee the safety of our properties, associates and neighboring communities have:

- Internal safety protocols and operational procedures during and after emergencies, in coordination with local authorities
- Emergency response and care protocols, with personnel focused on developing action plans
- Emergency and contingency insurance, included in the operating cost and aligned with our climate change risk vulnerability analysis
- Agreement with the Command, Control, Communications, Computing, and Quality Center (C5) to make industrial portfolio spaces available for housing inspection drones
- Perimeter lighting at access points to properties within the industrial portfolio
- Partnerships with local authorities to have temporary support units during associate entry and exit hours
- Associate transportation services at select properties within the industrial portfolio.

# Strategic Alliances





















# FUNO® FOUNDATION

**GRI** 3-3

# Chain of Command

# FUNO® Foundation Committee Sustainability Department Legal and Tax teams Corporate Marketing



# Strategy

Cross-disciplinary development is fostered for individuals and communities where we operate by financing projects that have an impact on health, education, job creation, environmental impact, and sustainable infrastructure.

Society	,	Educat	ion	Infrastr	ucture
organizat	established with different tions to foster education and ity development throughout Mexico.	construct	encompasses all skillsets, from tion and operation to the creation of nities for talent development.	fostered v	ole development for communities is with resilient infrastructure, therebying to the strengthening of the local
4 QUALITY EDUCATION	Quality education	4 QUALITY EDUCATION	Quality education	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	Industry, innovation and infrastructure
8 DECENT WORK AND ECONOMIC GROWTH	Decent work and economic growth	8 DECENT WORK AND ECONOMIC GROWTH	Decent work and economic growth		
10 REDUCED INEQUALITIES	Reduced inequalities				
11 SUSTAINABLE CITIES AND COMMUNITIES	Sustainable cities and communities				
			Strategic Alliances		
		17 PARTNERSHIPS FOR THE GOALS	Partnerships for the goals		

# OUR TENANTS

# OUTREACH STRATEGY WITH TENANTS

SASB IF-RE-410a.3

To meet the expectations of our tenants and enhance their experience, annual surveys are conducted to obtain their feedback on various topics, follow up on previous results, ensure their satisfaction, and adopt better ESG practices.

In 2024, a survey was conducted to identify the needs of the tenants in our industrial portfolio, follow up with the areas responsible for each topic, and provide optimal and timely solutions.

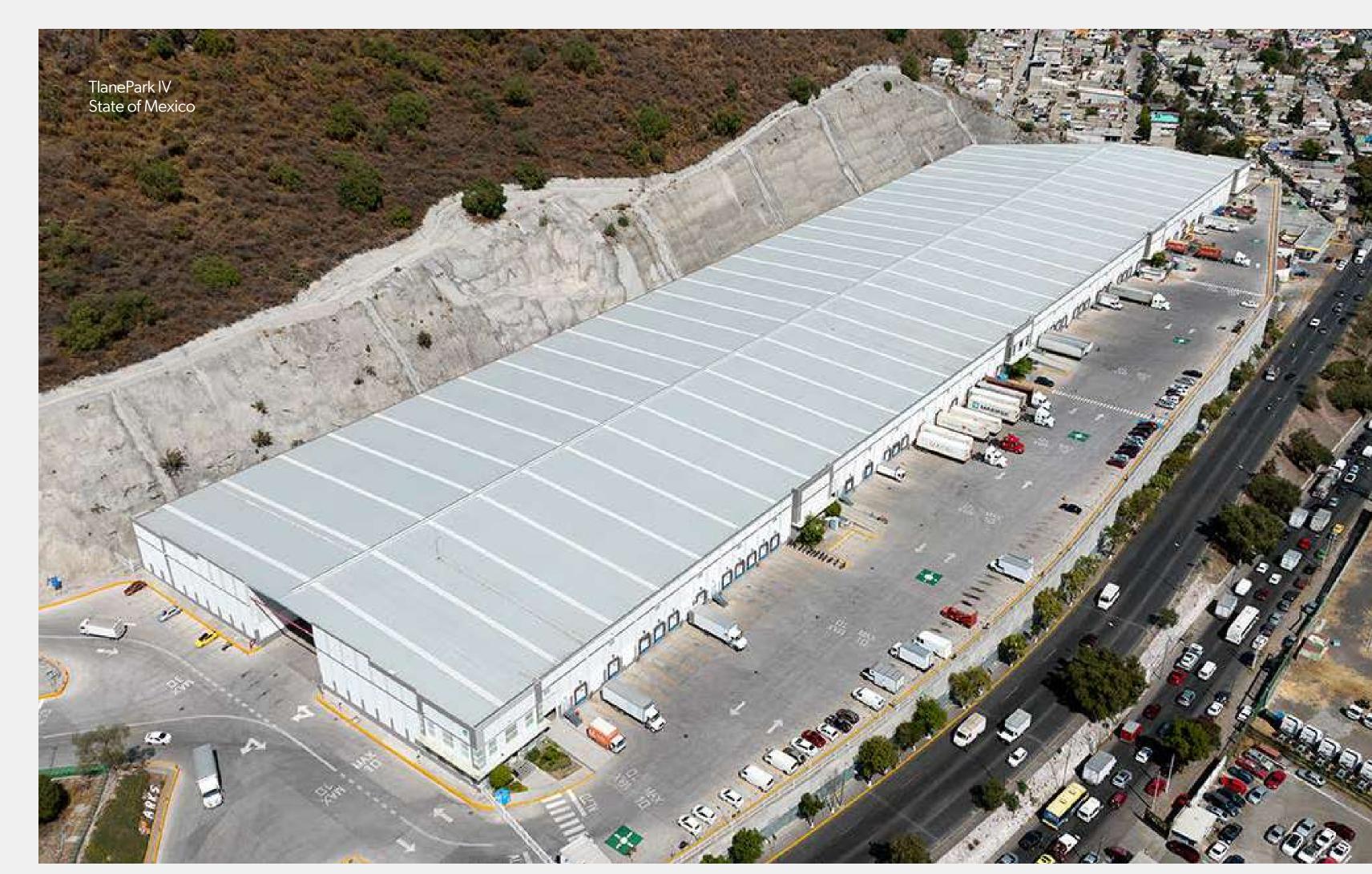
**203** 

INDUSTRIAL PORTFOLIO TENANTS,
WHO OCCUPY A GLA OF 11,664,348.7 sqft

• 17.9%

OF THE INDUSTRIAL PORTFOLIO, 9.7% OF THE TOTAL GLA OF THE FUNO® PORTFOLIO

After obtaining LEED® O+M v5 Beta, gold level certification for industrial unit 2 of the Tlalnepark IV industrial park, a comfort survey was applied to pinpoint areas of improvement.



# OUR SUPPLY CHAIN

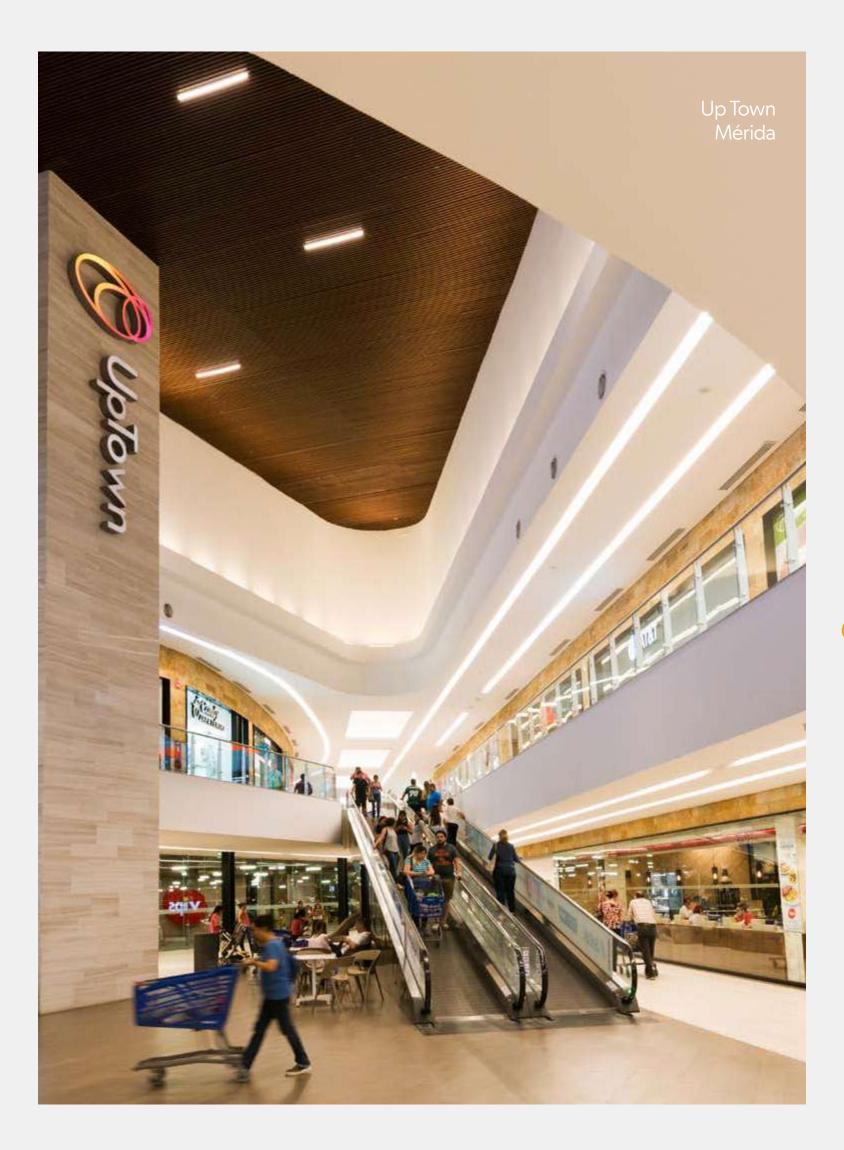
**GRI** 2-6, 3-3, 204-1, 308-1, 308-2, 414-1, 414-2

FUNO® has a comprehensive procurement model designed to efficiently manage our supplier network under a strategic framework that operates uniformly both at the regional and national level. This approach ensures the continuity of our operations and strengthens our competitiveness in the market.

# Supplier management focuses on four priorities:

- Ensuring excellent products and services acquired
- Developing and updating mechanisms for planning, negotiating, and acquiring inputs
- Establishing long-term relations with strategic partners that enable maximizing the value for each commercial agreement
- Driving communication based on the highest ethical standards and on the principles of free trade and equitable treatment, in line with FUNO® goals and a focus on shared benefits.

385
ACTIVE SUPPLIERS



Our supply chain is made up of 30 procurement categories, divided into two types of suppliers:

# LEVEL 1

This includes suppliers that provide essential services for the operation of our properties, such as security, cleaning, maintenance, electricity, and water.

# LEVEL 2

It includes suppliers that provide products or professional services that are not critical to daily operations.

OUR COMMERCIAL RELATIONS ARE MAINLY CONCENTRATED IN MEXICO CITY AND THE METROPOLITAN AREA, THE BAJÍO REGION, AND THE NORTHERN AND SOUTHERN PARTS OF THE COUNTRY.

Our supplier management and development policy aims to:

- Create lasting alliances that favor a win-win relationship
- Increase competitiveness of companies in alliance, improving the quality of their solutions
- Foster competitive capabilities of key sectors by strengthening our production network

With this strategy, we have succeeded in improving communication channels with our suppliers, reducing operating expenses, and accessing more favorable commercial terms.

# SELECTING SUPPLIERS

**GRI** 3-3, 407-1

# In selecting our suppliers, the following criteria are analyzed:

- Type of activity
- Experience
- Proven quality of products and services
- Lead time
- Cost efficiency
- Value proposition innovation

In addition, their performance is assessed through surveys with customers who use their products and/or services.

As part of the selection process, all suppliers must meet a series of ESG criteria, including:

# **Environmental**

- Environmental management plan
- Environmental certification
- Waste management policy
- Recycling program for reutilization of products or packaging
- Carbon footprint measurement according to recognized standards

# Social

- Labor liability
- Access to social security for associates
- Total prohibition on the hiring of minors
- Ongoing training of personnel in human rights and principles of ethics
- Assessment of psychosocial risks
- D&I policies (Diversity and Inclusion)

# Governance

- Guidelines signed by suppliers:
- Anticorruption clause
- Alignment with Universal Declaration of Human Rights
- Adherence to our Code of Ethics
- Anticorruption and money laundering prevention programs
- Personal data protection
- Audits
- Whistleblower hotline
- Opinion on compliance with SAT, to guarantee tax payment and transparency

Risk analysis is conducted in our supply chain, having identified the following:

- Non-compliance with FUNO® labor practices by security, cleaning, and gardening service providers
- Cases of discrimination
- Non-compliance with environmental regulations

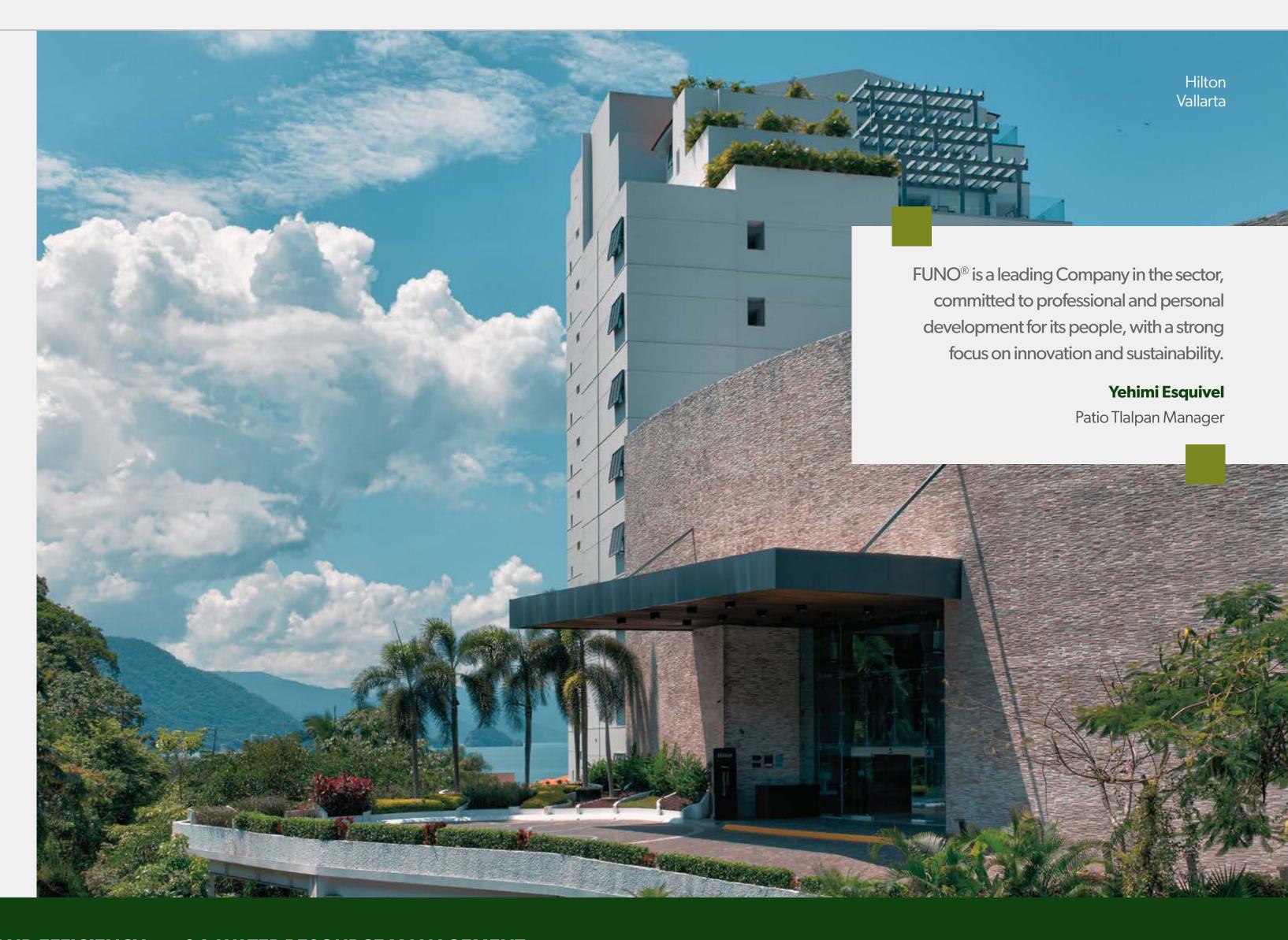
Corrective measures applied in 2024:

- Reinforcement of supplier addition process
- Audits conducted by an independent third party
- Simplification of supplier portfolio
- Requisition control
- Definition of SMART goals<sup>13</sup>

<sup>&</sup>lt;sup>13</sup> SMART: Specific, Measurable, Acquirable, Relevant, and with Time limits.



# NATURAL CAPITAL: Solutions for Efficiency



# **Chain of Command**

**Audit Committee** 

CEO

**Sustainability Department** 

Sustainability Committee

Manager for the Environment and Climate Change

Real Estate Managers

Real Estate Administration

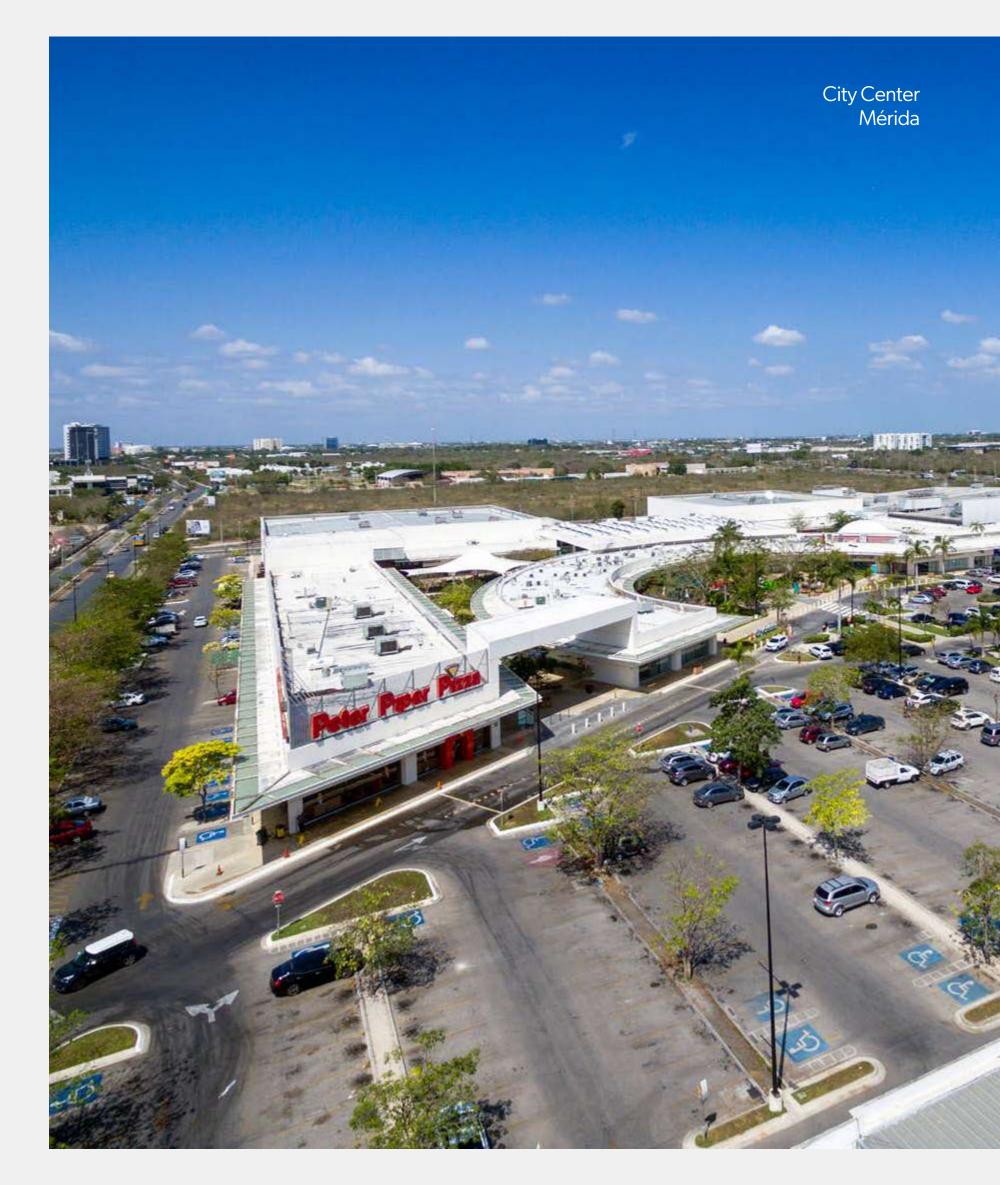
Real Estate Maintenance



# Goals

Sphere	Goal	Strategy	Target Year
Energy	Optimize energy use	<ul> <li>Replacing lighting with LED technology</li> <li>Creating alliances with suppliers to introduce energy-efficiency technologies in our properties (ie. capacitator banks).</li> <li>Installing software to quantify electricity use in our properties</li> <li>Automating lighting systems and escalators</li> <li>Constantly monitoring electricity use and intensity</li> </ul>	2025
	20% renewable energy in our properties	<ul> <li>Developing generation projects and/or acquisition of renewable energy</li> <li>Finding renewable energy suppliers with low-risk contracts</li> <li>Installing equipment and technologies compatible with biofuel</li> <li>Installing solar panels</li> </ul>	2030

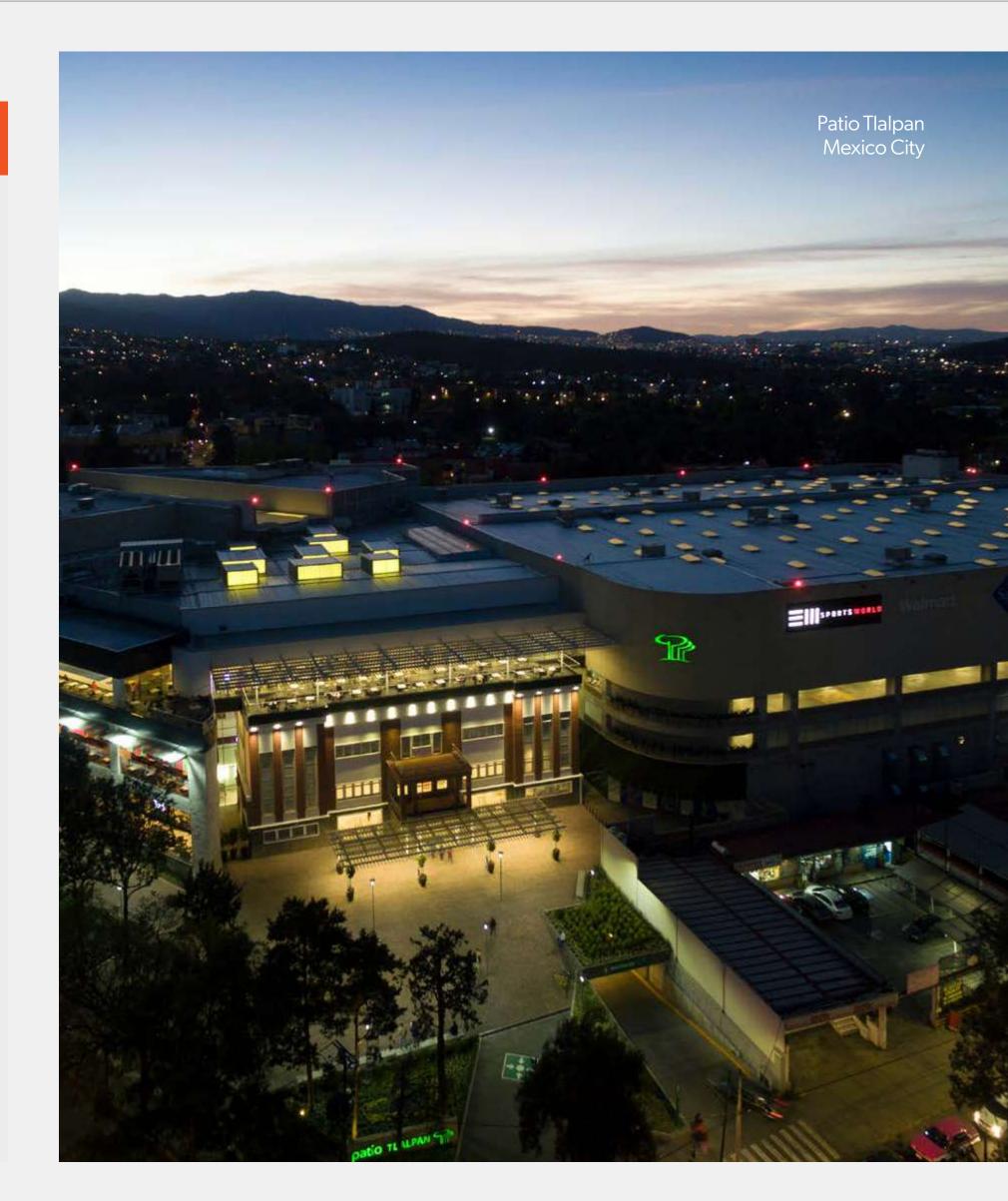
Sphere	Goal	Strategy	Target Year
Water	Treat and reuse 30% of our wastewater	<ul> <li>Performing inspections and preventive maintenance to detect and correct leaks</li> </ul>	2030
		<ul> <li>Implementing high-efficiency technologies to reduce and optimize use</li> </ul>	
		<ul> <li>Installing efficient hydro- sanitary fixtures, including WCs, urinals, and water- saving faucets</li> </ul>	
		<ul> <li>Optimizing and rehabilitating WWTPs, guaranteeing regulatory compliance of wastewater discharges</li> </ul>	
		<ul> <li>Introducing rainwater catchment systems to make use of sporadic rainfall</li> </ul>	
		Continuously monitoring     water and energy use	



Sphere	Goal	Strategy	Target Year
Waste	Zero trash	<ul> <li>Continuation of tenant awareness campaigns</li> <li>Apply manual and roadmap for waste management</li> <li>Classifying waste and aligning metrics</li> <li>Optimizing solid waste and discarded battery management</li> <li>Installing special containers to recover and separate solid waste</li> <li>Recycling paper and cardboard in industrial parks</li> <li>Using recycled material to cover benches instead of pinewood</li> <li>Continuing training courses on waste separation stations in Corporate</li> </ul>	2030
SBTi Emissions	Reduce Scope 1 and 2 absolute emissions by 54.6%  Reduce Scope 3 emissions by 32.5%	<ul> <li>Reducing use of electric power</li> <li>Installing high-efficiency energy technologies</li> <li>Generating renewable power onsite</li> <li>Employing zero-trash strategy</li> <li>Reforesting and maintaining green areas</li> </ul>	2030



Sphere	Goal	Strategy	Target Year
Conservación	50 km of reforestation of green areas	<ul> <li>Monitoring water reservoir at Barranca de Tarango, in Mexico City</li> <li>Regenerating chinampas (floating gardens) and cleaning up Xochimilco canals in Mexico City</li> <li>Conducting restoration activities in the San Pablo Oztotepec forest located in Milpa Alta, Mexico City</li> </ul>	2030
Certification	Certify 47.4 million sqft LEED®, BOMA or EDGE = 37.7%	<ul> <li>Reconverting assets</li> <li>Remodeling and creating extensions</li> <li>Installing more efficient lighting systems</li> <li>Optimizing vertical transportation</li> <li>Having designs with natural lighting</li> <li>Making changes to enable natural ventilation</li> <li>Providing training for tenants</li> <li>Implementing new practices for collecting and separating solid waste</li> <li>Introducing operating practices</li> </ul>	2030



# ENERGY MANAGEMENT AND EFFICIENCY

**GRI** 3-3, 302-1, 302-2, 302-3, 302-4, 302-5, CRE1 **SASB** IF-RE-130a.2, IF-RE-130a.5, IF-RE-410a.2, IF-RE-410a.3

# ■ INITIATIVES IN 2024

AUTOMATED ENERGY
CONTROL AT 5
PROPERTIES.

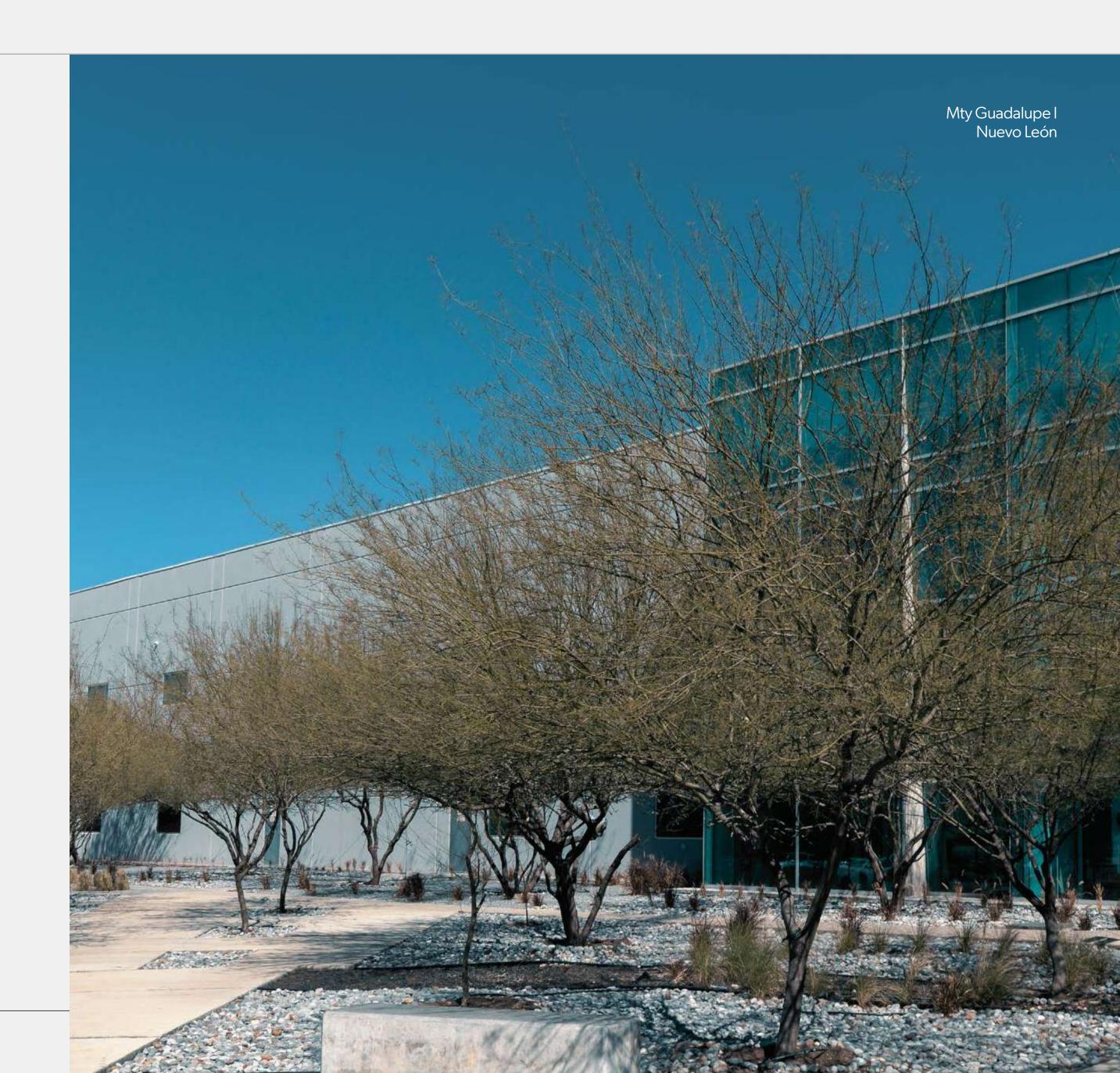
INSTALLING SOLAR PANELS AT PROPERTIES.

**76** 

PROPERTIES RETROFITTED.

INHOUSE CAMPAIGNS
FOR ENERGY SAVINGS
BY ASSOCIATES

- Energy transition plan with the progressive replacement of fossil fuel with renewable sources
- Supplier management with ESG criteria demanded throughout the supply chain
- Establishing hours for turning lighting on/off and equipment having high energy use, depending on the season of the year
- Renovation and modernization of HVAC equipment, cooling systems, and vertical transportation
- Use of movement detectors and natural lighting in properties
- Use of BMS (Building Management SystemsBMS)



# Electricity Use (kWh) 123,321,189 146,146,566 123,460,598.4 2018 2019 2020 2021 2022 2023 2024

#### Notes:

Industrial

- In 2024, electricity use amounted to 157,944,415.9 kWh, corresponding to properties over which FUNO® has operating control (51.4% total GLA). Furthermore, use amounted to 49,803,685 kWh for properties managed by a third party.
- 99.5% of electricity consumed in 2024 was supplied by the grid, whereas 0.5% was generated by solar panels.

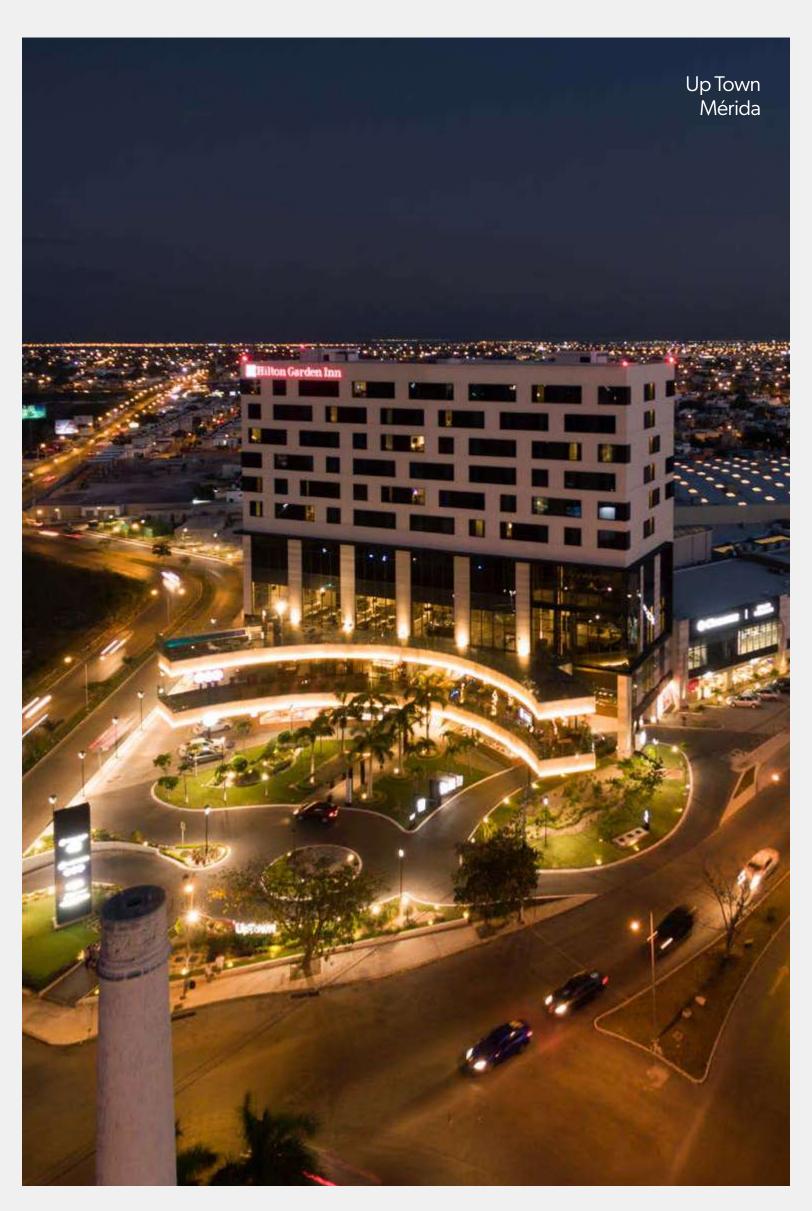
# Electricity Use per Portfolio (kWh) 84,127,200.9 28,795,457

Commercial

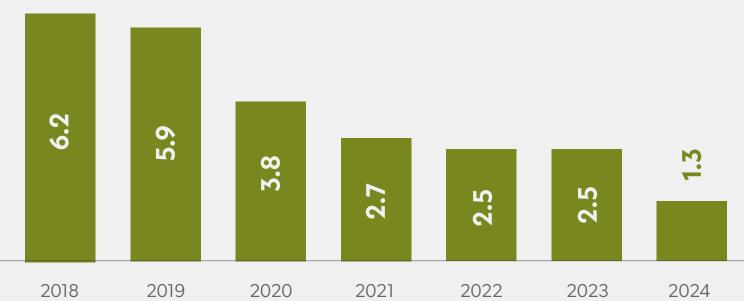
Others

17,312,626 KWH OF ELECTRICITY CONSUMED DURING THE BUSINESS ALLIANCE IN FAVOR OF THE CLIMATE, JALISCO; ENERGY INTENSITY OF 3.01 KWH/sqft

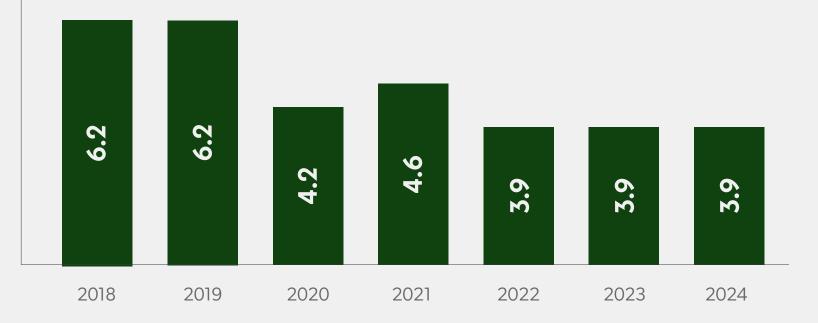
Offices







- -78.8% GLOBAL ENERGY INTENSITY VS 2018
- Energy Intensity Regarding Syndicated Revolving Credit Tied to Sustainability (kWh/sqft occupied)



- -37.5% IN ENERGY INTENSITY RELATED TO THE SUSTAINABILITY-TIED CREDIT VS 2018
- MXN\$11.5 million pesos INVESTED IN THE USE OF ECO-EFFICIENCY ENERGY STRATEGIES

# FOSSIL FUEL AND ELECTRICITY USE IN 2024

Fuel	Property over which FUNO® has operating control (GJ)	Property operated by third parties (GJ)
Diesel	444.56	1,200.66
LP Gas	827.09	36.05
Natural gas	3,995.09	13,612.71
Gasoline	21.66	1,540.83
Electricity	567,018.12	179,293.27
Renewable Electricity	1,581.77	0
Total	573,888.29	195,683.52

**-7.52**%

IN ENERGY USE OF FOSSIL FUELS, STEMMING FROM ACTIONS CONDUCTED BY FUNO® VS 2019



# WATER RESOURCE MANAGEMENT

**GRI** 3-3, 303-3, CRE2

**SASB** IF-RE-140a.2, IF-RE-140a.3, IF-RE-140a.4, IF-RE-410a.2

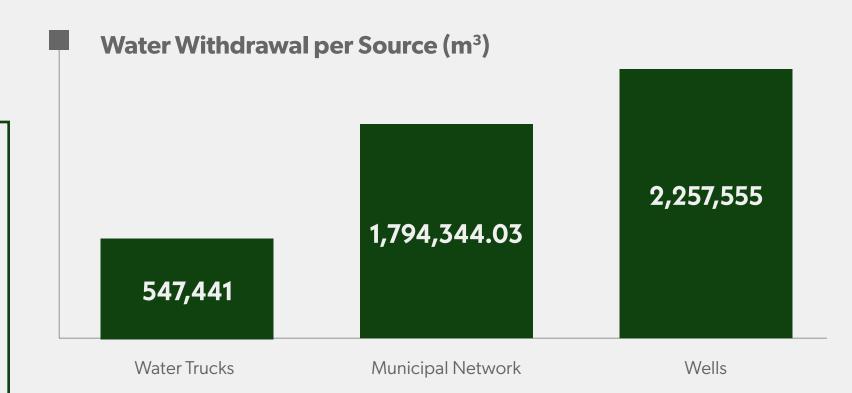
WATER EXTRACTED BY FUNO®

WAS 4,599,340.03 m<sup>3</sup> IN 2024.

SOME 38.8% OF TOTAL PORTFOLIO USE OF WATER IN AREAS WITH CONSIDERABLE WATER SCARCITY WAS EQUIVALENT TO 1,783,594.8 M3, FOR A SURFACE AREA OF 37,340,976.6 sqft, THUS REPRESENTING 31.2% OF THE TOTAL PORTFOLIO.

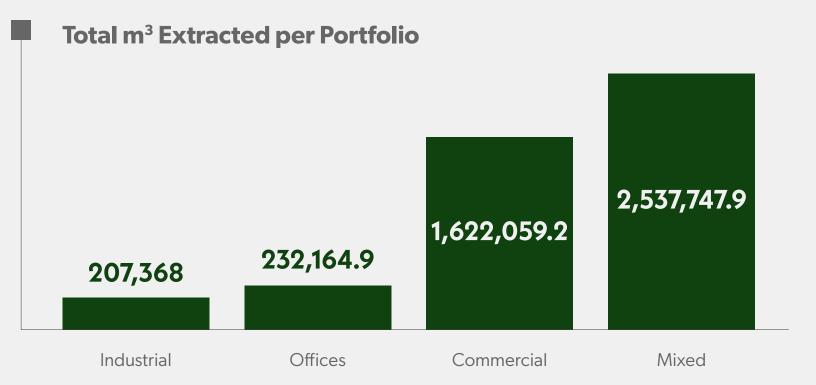
# ■ INITIATIVES IN 2024

- Rainwater catchment systems.
- Use of treated water for restrooms or for irrigating green areas.
- Inspecting and conducting preventive maintenance of facilities to detect and correct leaks .
- Implement high-efficiency technologies to optimize and reduce consumption.
- Install efficient WC, urinal, and faucet fixtures.
- Optimize and renovate WWTPs, guaranteeing regulatory compliance with wastewater discharges.
- Implement rainwater catchment systems to make use of sporadic rainfall.
- Continuously monitor water and energy consumption rates.



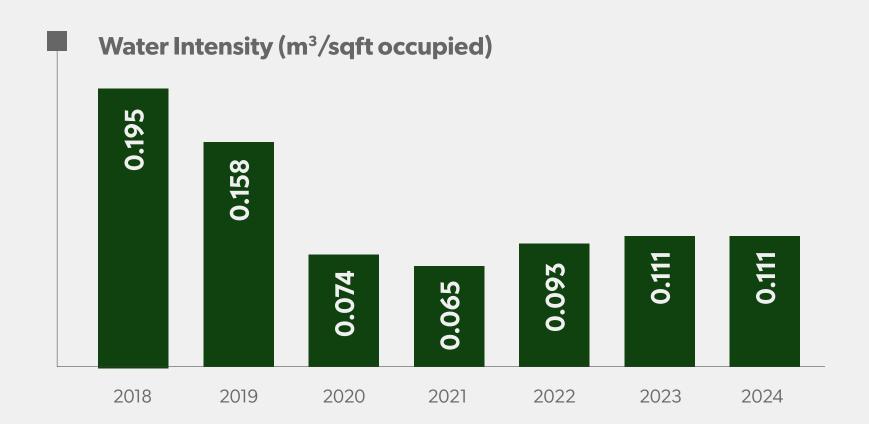
#### Notes:

- This data is from 133 properties under operating control, equivalent to a GLA of 4,185,013.74 m<sup>2</sup> (37.6% of the total)
- Those properties operated by third parties consumed 10,227,382.81 m³ of water, of which 352,666.2 m³ were supplied by the municipality; 9,839,869.6 m³ from water tankers; and 35,149 m³ from wells.









-40.8%
OF WATER INTENSITY VS 2018

42 WWTPs
IN OPERATION

339,623.3 m<sup>3</sup>
EATED WATER, EQUIVALENT TO 7.4

OF TREATED WATER, EQUIVALENT TO 7.4%
OF WATER CONSUMED\*

\*Furthermore, the volume of water consumed in properties operated by third parties came to 9,428,669.3 m3, equal to 92.2% of water consumed in these properties.

For further information on water management at FUNO°, go to:

https://funo.mx/ESG-sustainability/eco-efficient-operations/water.



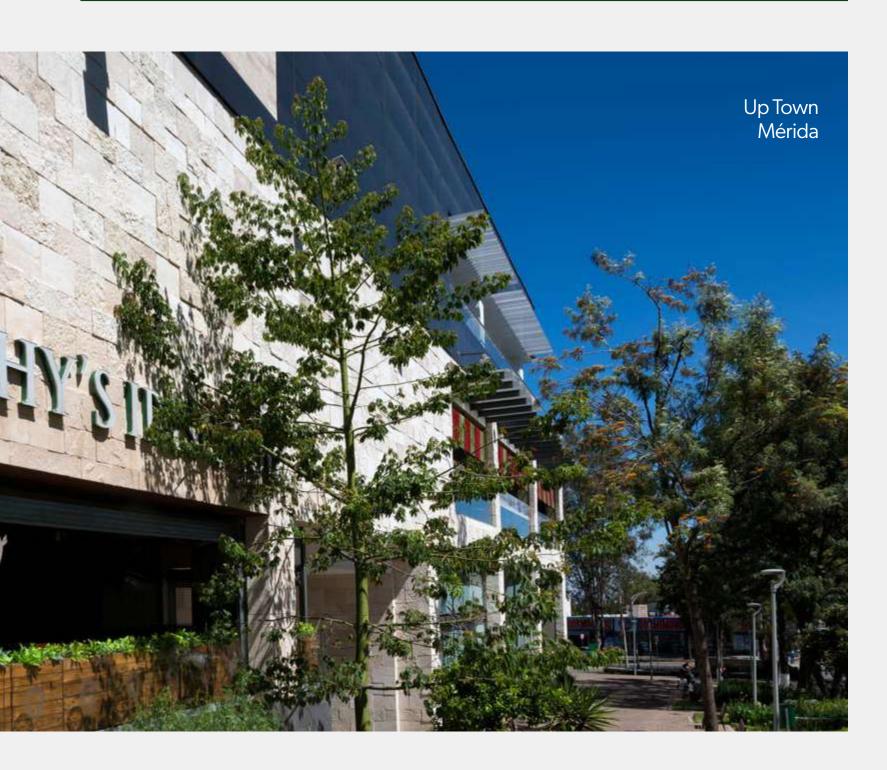
# WASTE MANAGEMENT

**GRI** 3-3, 306-3, 306-4, 306-5

IN 2024,

11,862.5 tons

OF WASTE WERE GENERATED AT OUR PROPERTIES.



# ■ INITIATIVES IN 2024

- Continue with tenant awareness campaign
- Implement manual and roadmap for waste management
- Classify waste and align metrics
- Optimize solid waste and battery management.
- Install special containers to collect and separate solid waste
- Recycle paper and cardboard in industrial parks
- Use recycled material for bench coverings instead of pinewood
- Continue providing training on waste separation stations at corporate offices
- Develop and implement a waste management plan for all our properties
- Establish partnerships with various industries to recycle waste such as foodgrade glass, paper, vegetable grease, and animal fat
- Create partnerships with our main tenants to ensure proper waste separation at the point of generation
- Work with cardboard collection and recycling service providers
- Use biodegradable bags in our properties
- Encourage the use of fabric totes in our shopping centers
- Separate and properly dispose of sanitary waste
- Promote an environmental culture among FUNO® associates

# ■ WASTE GENERATED (t)

Waste	Tons
Non-recyclable inorganic	7,703.51
Organic	2,635.94
Sanitary	348.68
Paper and cardboard	754.70
PET-Plastic	216.53
Glass	160.24
Cans and aluminum	38.15
Hazardous	0.21
Other recyclable materials	4.52

#### Notes

- 100% of waste generated underwent proper disposal.
- The data represents waste generated at properties operated by FUNO® from the Commercial, Office Buildings, and other portfolios.

# **511.7** tons

OF WASTE WERE USED, RECYCLED,
OR SOLD; THIS IS EQUIVALENT TO 4.3%
OF TOTAL WASTE

# STRATEGY AGAINST CLIMATE CHANGE

**GRI** 3-3

Our strategy to manage our carbon footprint and address climate change is structured around three pillars:

REDUCED EMISSIONS

EMISSION MONITORING PREVENTION OF CLIMATE CHANGE-RELATED RISKS

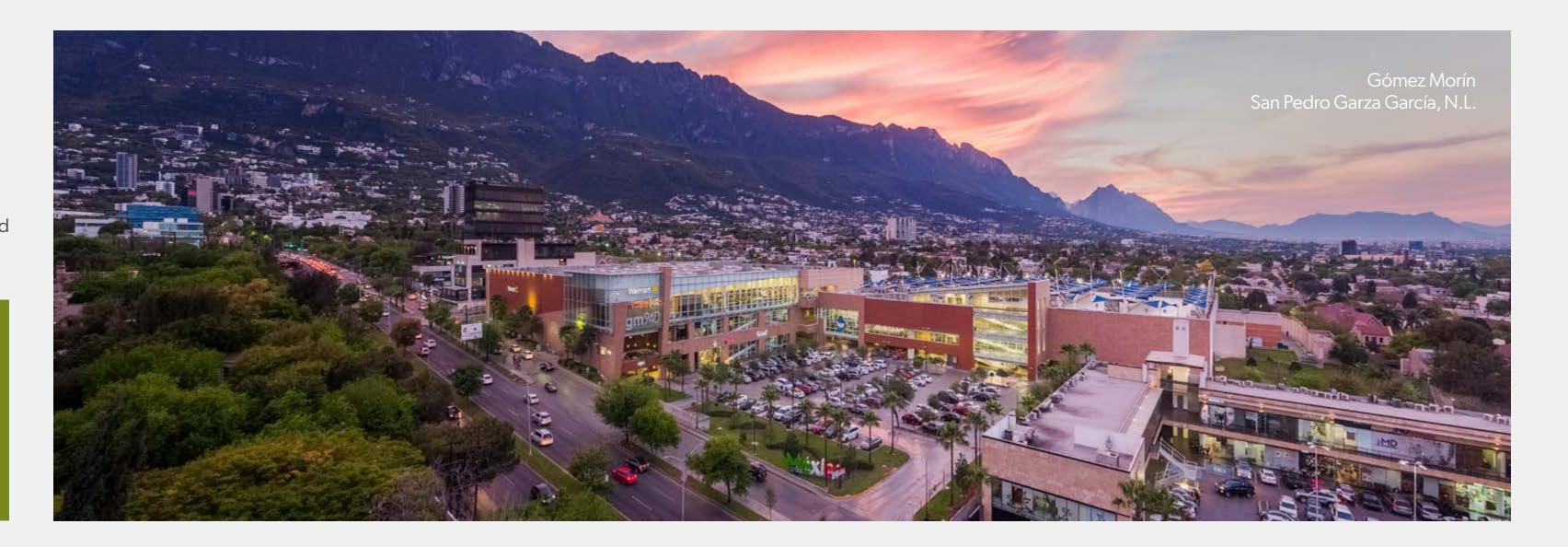
In order to ensure the resilience of our properties and mitigate the effects of climate change, our response protocols for weather-related events are continuously reviewed and strengthened.

Additionally, as part of our strategy to promote sustainable mobility, the installing of electric vehicle charging stations continues in partnership with automotive companies.

102

CHARGING STATIONS FOR ELECTRIC VEHICLES,
AT 16 PROPERTIES

For further information on our climate change strategy, visit: https://funo.mx/ESG-sustainability/eco-efficient-operations/climate-change/strategy#emissions-monitoring



# **■ TCFD RECOMMENDATIONS**

Considerable progress has been made in adopting TCFD (Task Force on Climate-related Financial Disclosures) recommendations, implementing key actions such as:

# 1. Committee Supervision.

The FUNO® Technical and Sustainability committees are in charge of supervising ESG-related matters, including climate risks.

Top management participates actively in including sustainability to our corporate strategy.

2. FUNO® has declared that sustainability is the foundational element in our real estate development strategy, which implies that all decisions on investments, operation, and expansion take into account climate and energy efficiency criteria.

- **3. Policies on climate governance.** FUNO® has internal policies on climate governance, which are periodically reviewed to guarantee they are properly applied.
- **4. Transparency and accountability.** EEach year FUNO® publishes its ESG report in which sustainability progress is outlined, including certifications, investments in energy efficiency, and climate goals validated by SBTi.

We also participate in initiatives such as the UN Global Compact, which reinforces commitment, transparency, and accountability.

**5. 100% of issued debt is tied to sustainability criteria** and implies that performance in this matter may influence financing conditions.

# MANAGING OUR CARBON FOOTPRINT

**GRI** 3-3, 305-1, 305-2, 305-3, 305-4, 305-5, 305-6, 305-7, CRE3

Variables considered when estimating our carbon footprint:

# OPERATION OF PROPERTIES IN THE DIFFERENT PORTFOLIOS OF OUR BUSINESS

# **SOURCES**:

- Electricity consumption
- Diesel consumption
- Gas consumption
- Coolants

- Business trips
- Transporting associates to their workcenters
- Waste disposal

# **FACTORS SUCH AS:**

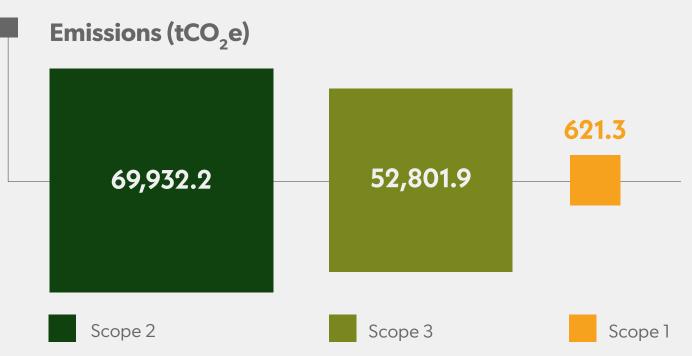
- Portfolio
- Climate conditions
- Real estate design
- Construction materials used

- Number of visitors
- Tenant practices
- Energy sources



# ■ INITIATIVES IN 2024

- Increasing energy efficiency by:
- Changing lighting to LED
- Automating equipment and lighting
- Acquiring energy-efficient equipment
- Promoting an environmentally-friendly culture among associates
- Energy transition plans, progressively replacing fossil sources with renewable ones
- Supplier management with ESG criteria required throughout the supply chain
- Establishing hours for turning lighting and high-consumption equipment on and off, according to the season of the year
- Renovating and modernizing HVAC equipment, cooling systems, and vertical transportation
- Use of movement detectors and natural light at properties
- Use of BMS (Building Management Systems).

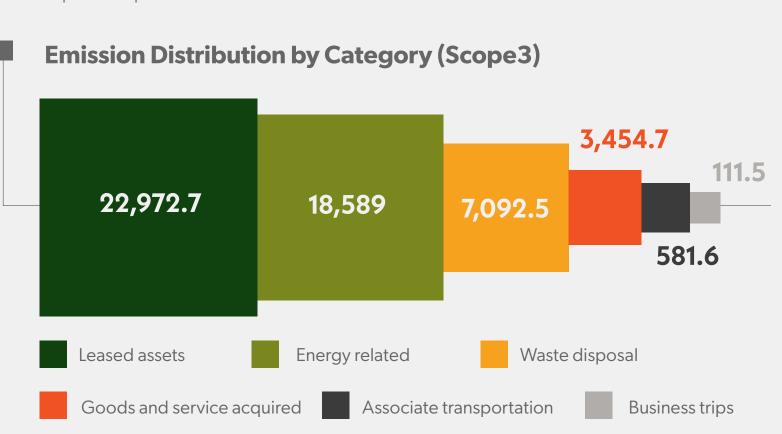


Note. Our carbon footprint includes the following emission sources:

- Scope 1: Consumption of fossil fuel, coolant gases, and emissions produced by our wastewater treatment plants
- Scope 2: Consumption of electric power
- Scope 3: Leased assets, acquired goods and services, energy related, waste disposal, associate transportation, business trips, and assets operated by third parties.

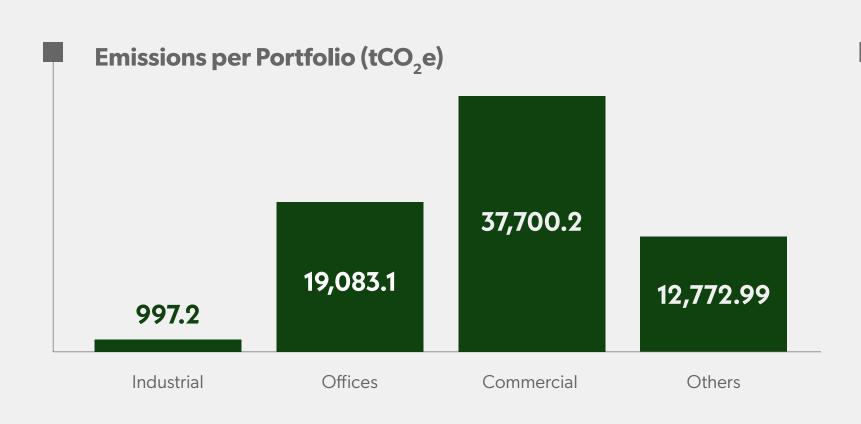


<sup>14</sup> Encompasses scopes 1 and 2



# ■ TYPE OF SOURCE (SCOPES 1 AND 2)

Fuel	CO <sub>2</sub> (tCO <sub>2</sub> e)	CH <sub>4</sub> (tCO <sub>2</sub> e)	N <sub>2</sub> O (tCO <sub>2</sub> e)	HFC (tCO <sub>2</sub> e)	Total (tCO <sub>2</sub> e)
Electric power	69,932.24	0	0	0	69,932.24
Diesel	32.94	0.04	0.07	0	33.05
Dry gas	225.18	0.11	0.11	0	225.39
Gasoline and NAFTAS	1.50	0.00	0.00	0	1.51
LP Gas	52.19	0.02	0.02	0	52.23
Coolants	309.06	0	0	0	309.06
Total	70,550.98	0.17	0.20	0	70,553.49



# 0.0033 0.003 0.0016 0.00111 0.00115

0.0012

2021

2022

0.00107

2023

2024

**Emission Intensity (tCO<sub>2</sub>e/sqft occupied)** 

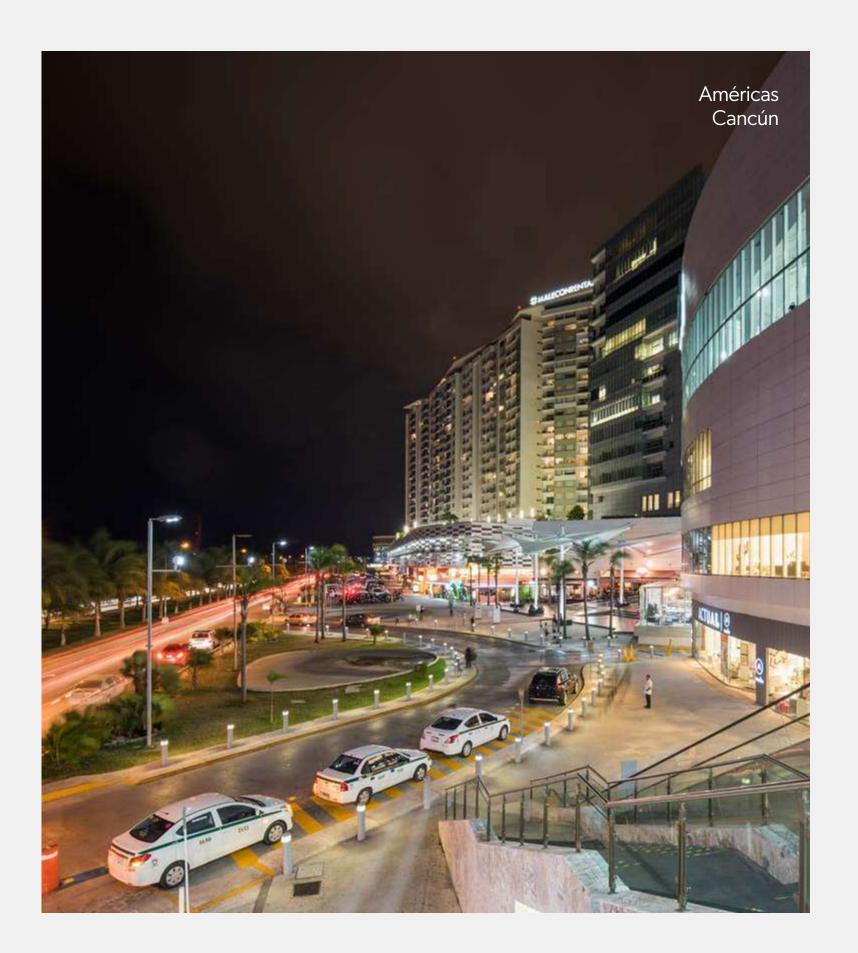
Note. Our emission intensity only considers Scope 1 and Scope 2 emissions.

2019

2018

2020

0.00115 tCO<sub>2</sub>e/sqft occupied



7,686.8 tCO<sub>2</sub>e

EMITTED AS PER THE BUSINESS ALLIANCE IN FAVOR OF CLIMATE, JALISCO; 0.00133 tCO<sub>2</sub>e/sqft

# ■ SBTI AND OUR PATH TO "NET ZERO"

**GRI** 2-22, 2-23, 2-24, 3-3

In 2023, FUNO® became the first Mexican FIBRA to obtain validation of its emissions-reduction targets from the SBTi.

By joining this initiative, FUNO® made a series of formal and technical commitments to ensure that its emissions-reduction goals are aligned with climate science. These commitments range from strategic planning to public transparency.

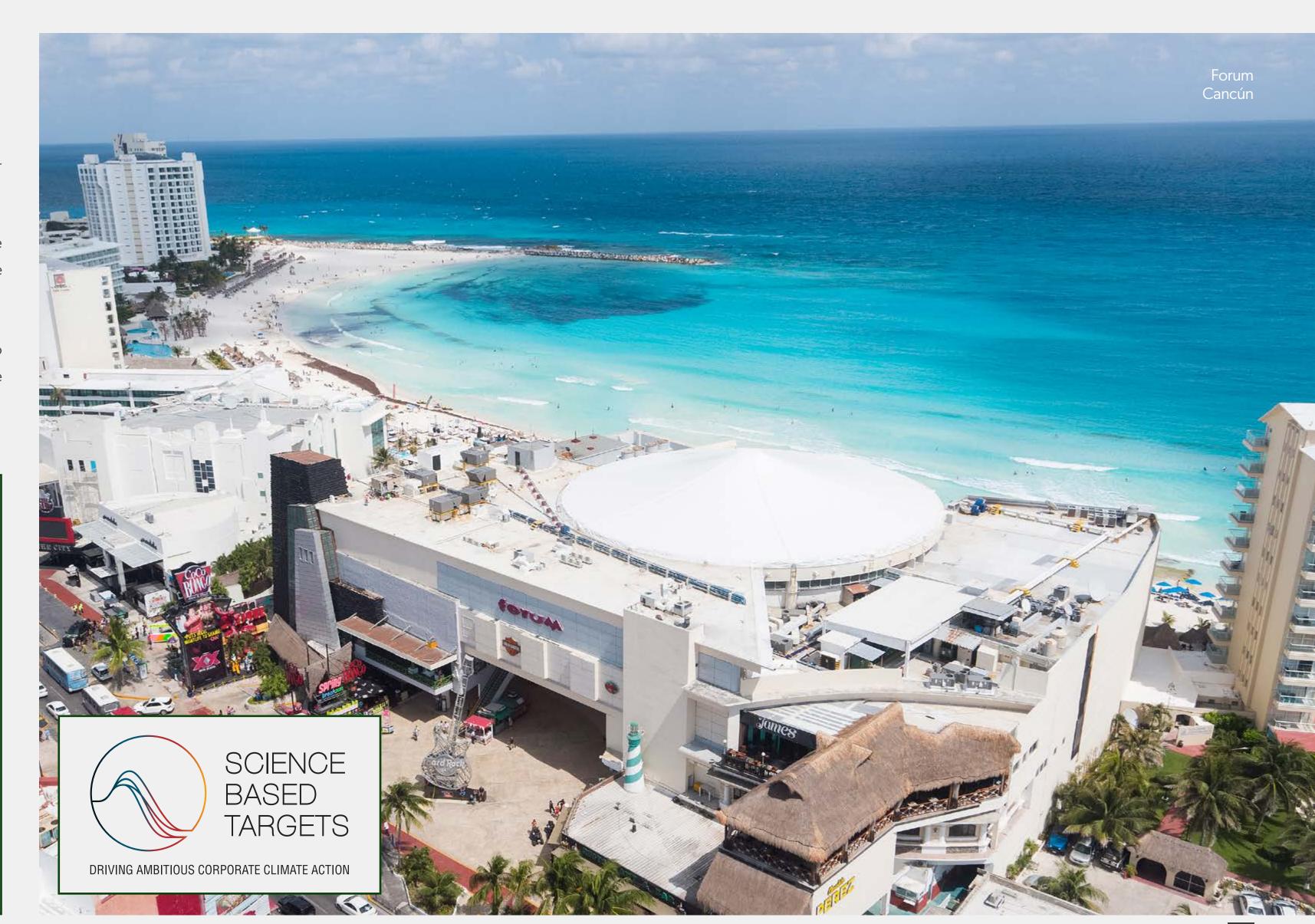
Our commitment to the SBTi not only enhances our environmental performance, but also strengthens our leadership position in a sector that has historically been energy-intensive and a major emitter.

# **OUR 2032 SCIENCE-BASED TARGET:**

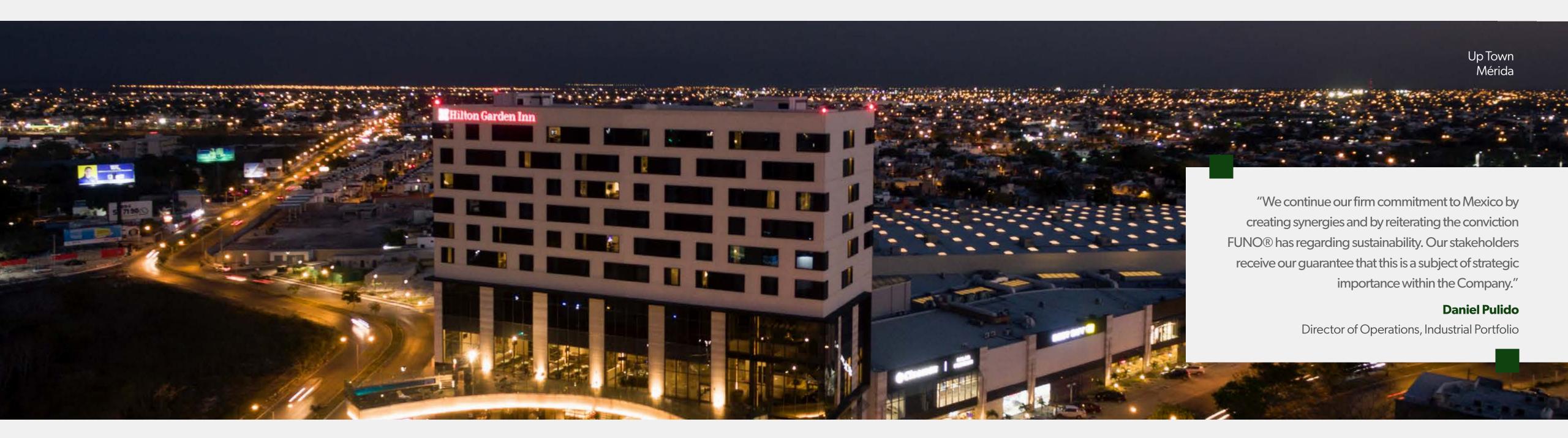
TO REDUCE ABSOLUTE EMISSIONS
OF SCOPE 1 AND 2 BY 54.6% FOR 2032,
AND SCOPE 3 EMISSIONS BY 32.5%
FOR THE SAME YEAR, BASED ON 2019.

THESE TARGETS, WHICH ARE CONSIDERED

AMBITIOUS AND CONSISTENT WITH GLOBAL WARMING
SCENARIOS OF 1.5°C, IMPLY A TRANSFORMATION
OF ENVIRONMENTAL MANAGEMENT, RANGING
FROM THE USE OF RENEWABLE ENERGIES TO
THE CERTIFICATION OF PROPERTIES UNDER
INTERNATIONAL STANDARDS.



# INDUSTRIAL CAPITAL: PORTFOLIO RESILIENCE



# CERTIFIED PORTFOLIO

**GRI** 3-3, 416-1, CRE8 **SASB** IF-RE-130a.5

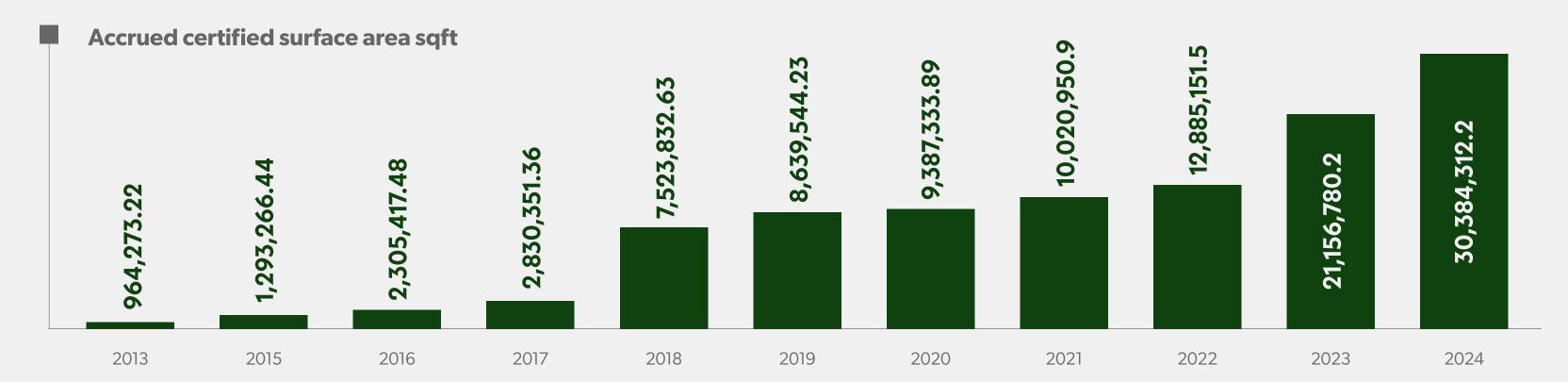
Our strong commitment to creating social and environmental value motivates us to promote the development of more sustainable cities. Our focus is on offering our tenants spaces that support their growth and productivity, which is why we strive to implement ESG best practices

throughout every phase of our properties' life cycle—from development, design, construction, and acquisition, to potential sale, including their management, maintenance, and operation.

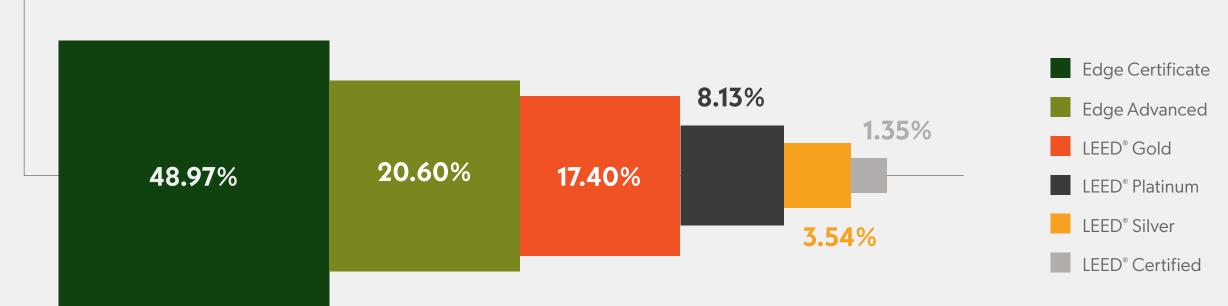
30,384,312.2 sqft

CERTIFIED, EQUIVALENT TO 25.3%

OF OUR TOTAL GLA



# Percentage of certified service area by level of certification



# Percentage of Certified sqft per Portfolio

Portfolio	Percentage of certified sqft
Commercial	4.18%
Industrial	35.78%
Offices	44.12%
Others	0.08%
Total	25.35%



# BIODIVERSITY

**GRI** 3-3, 101-1, 101-2, 101-3, 101-4, 101-5, 101-6, 101-7, 101-8

FUNO® recognizes the impact of our activities on the environment and is committed to protecting biodiversity as a key action in the fight against climate change. Our Biodiversity and No Deforestation Policy formalizes our goal of achieving a net positive impact on ecosystem conservation and preventing deforestation by 2050.

In line with this commitment, all our developments are located on already-converted land, meaning that no habitat transformation has taken place. However, some of our properties are located near or within areas of high biodiversity value, such as mangroves or even protected natural areas (PNAs).

To help protect and conserve the environment, as well as to improve the landscape surrounding our properties, FUNO® carries out corporate reforestation efforts and supports Civil Society Organizations with projects focused on regeneration, reforestation, and environmental care.

# ■ INITIATIVES IN 2024

• Restoration day in the conservation land of Xochimilco, Mexico City, in February 2024.

As part of this initiative, two workshops were held —one on planting and another on composting. Over 1,000 seeds and more than 600 saplings were planted, with signage installed in the area. A total of 16 volunteers participated, 62% women and 38% men.

 Restoration day in August 2024 for the San Pablo Oztotepec forest, located in Milpa Alta, Mexico City

In partnership with the North America Environmental Information and Communication Center (CICEANA), the re-grassing campaign took place (planting of subalpine bunch grasses) in the "Chipetonco" area, located within forest conservation land to support the conservation work of the BMBMA (Biological Monitoring Brigade of Milpa Alta). A total of 58 FUNO® volunteers participated in the initiative, during which 800 new bunch grasses of the *Muhlenbergia macroura* species —native to the region and currently declining due to zoning changes— were planted across one hectare. Restoring this species helps reduce soil erosion, provides shelter and food for local wildlife, and supports groundwater recharge.

The importance of this ecosystem lies in the fact that it is an ecologically and culturally valuable area, forming part of 59% of conservation land in Mexico City. It is home to endangered endemic species such as the Sierra Madre sparrow and the teporingo rabbit. Its role is essential for aquifer recharge and air purification. However, it faces threats from zoning changes, urban expansion, and inadequate practices —situations that seriously compromise its ecological balance and sustainability.

THE NUMBER OF VOLUNTEERS WAS GREATLY INCREASED DURING RESTORATION DAY IN MILPA ALTA, WITH 58 participants

# ■ EXPOSURE ANALYSIS FOR ZONES WITH HIGH BIODIVERSITY

We are signees of the TNFD (Taskforce on Nature-Related Financial Disclosures), demonstrating leadership and positioning ourselves as the only FIBRA signatory in Mexico and one of the first three companies in the country to do so. Below, we outline the actions we have taken to address TNFD recommendations.

# **GOVERNANCE**

The oversight of nature-related risks, impacts, and opportunities is integrated into FUNO® governance through the Sustainability Committee, which reports to the Technical Committee. This body leads the monitoring of environmental management and natural capital across our real estate portfolios, assessing progress in biodiversity, ecosystem services, and risk management. Reports, prepared by the Sustainability Department with support from operational areas, enable informed strategic decision-making. This approach allows us to incorporate environmental considerations in investments, acquisitions, and operations, while also fostering an organizational culture that values the integration of nature into decision-making.

The Sustainability Department, in coordination with the Operations, Procurement, and Finance areas, leads the integration of environmental criteria into strategic planning. At FUNO®, key risks and dependency on water, air quality, and climate regulation are identified, and mitigation and adaptation measures are then proposed. Likewise, respect for human rights is a major priority and consultation with local and Indigenous communities takes place when our activities interact with their territories. Transparency, accountability, and ongoing dialogue with key stakeholders are essential to reinforcing responsible and inclusive management, aligned with a sustainable and regenerative economy.

# **STRATEGY**

FUNO<sup>®</sup>, is in the process of identifying and assessing the main dependencies, impacts, risks, and opportunities related to nature, considering short-, medium-, and long-term time horizons. This analysis is based on the LEAP<sup>15</sup> approach proposed by the TNFD.

As a leading real estate trust, at FUNO® we recognize that our operations depend on key natural resources and healthy urban environments. For this reason, environmental criteria has been integrated into our strategy —from project planning to operational management. These actions include selecting locations with lower exposure to risks, using efficient technologies, and incorporating green infrastructure. Sustainable practices are also promoted throughout our value chain and the development of transition plans toward a low-carbon and nature-positive economy.

In addition, FUNO® has begun assessing the resilience of our strategy against various environmental risk scenarios. This analysis considers biodiversity loss, water stress, extreme weather events, and regulatory changes related to ecosystem conservation.

# <sup>15</sup> According to the TNFD, the LEAP approach comprises four key phases for assessment: locate your interface with nature; evaluate your dependencies and impacts; analyze your nature-related risks and opportunities; and prepare to respond to these risks and opportunities, and disclose to investors.

# **RISK AND IMPACT MANAGEMENT**

Processes have been developed to identify, assess, and prioritize nature-related risks and opportunities both across our direct operations and our value chain, aligned with the LEAP approach of the TNFD.

At the property level, our dependency on water and climate, and impacts such as waste generation and resource consumption are all analyzed. Within the value chain, environmental risks among suppliers and tenants are assessed, promoting better practices through ESG questionnaires, contractual clauses, and environmental training.

Environmental performance is consistently monitored with key indicators such as water consumption, emissions, and energy efficiency. These data points are included in reports and complemented by audits and feedback from key stakeholders.

Our Sustainability Committee integrates nature-related risks into strategic decision-making matrices by evaluating their potential impact. This approach strengthens the ability of FUNO® to anticipate risks, adapt effectively, and advance toward a more resilient and sustainable business model.

# METRICS AND OBJECTIVES

FUNO® has defined key metrics to monitor our environmental performance in line with our sustainability strategy and risk management approach. These tools support informed decision-making, strengthen operational resilience, and drive more efficient environmental management.

Our main metrics include water consumption and efficiency, energy use and the share from renewable sources, GHG emissions (Scopes 1 and 2, with Scope 3 in progress), environmental certifications, and exposure to physical risks. Also tracked is environmental compliance as well as identifying properties located in critical zones. These metrics are reviewed by the Sustainability Department and reported to the Sustainability Committee to establish continuous improvement targets.

In addition, there are specific metrics used to assess our dependencies and impacts on ecosystems, such as regional water stress, carbon footprint, waste generation, and access to ecosystem services. These tools help us identify critical areas and adjust operational actions accordingly.

Clear environmental goals have been set, and our performance against these objectives is reviewed annually and disclosed in comprehensive reports submitted by FUNO®. There are also periodic review mechanisms to adjust goals in response to technological, regulatory, and environmental risk developments —thereby enabling our path forward toward a more resilient, efficient operation aligned with a nature-positive economy.

For further information, see the following sections of this Annual Report: Sustainability Strategy 2020-2030 (p. 17), Objectives (p. 85) and TNFD Recommendations (p. 130).







# - ABOUT OUR REPORT

**GRI** 2-1, 2-2, 2-3, 2-5, 2-29, 3-1 **SASB** IF-RE-130a.1, IF-RE-410a.2, IF-RE-000.C

This 2024 Integrated Annual Report for Fibra UNO (FUNO®) outlines the financial, economic, environmental, social, and governance achievements for the period from January 1 to December 31, 2024.

It was prepared in accordance with the GRI Standards, meeting the foundations and principles for defining the content and quality of the report established by the Global Reporting Initiative (GRI).

Additionally, it includes information aligned with the criteria set forth by the GRESB Real Estate Assessment and the Principles for Responsible Investment (PRI) promoted by the United Nations Environment Program Finance Initiative (UNEP FI) and the United Nations Global Compact (UNGC). It reflects our commitment to the 10 Principles of the Global Compact, the Sustainable Development Goals (SDGs), and the stakeholder capitalism metrics of the World Economic Forum (WEF).

This report was prepared according to the guidelines established by the ISSB (International Sustainability Standards Board), the recommendations made by the TCFD (Task Force on Climate-Related Financial Disclosures) and the standards of the SASB (Sustainability Accounting Standards Board). Work continues regarding the consolidation of information to meet the requirements of these standards in the Comprehensive Annual Report for 2025, to be published in 2026. Our goal is to share with the investor public ESG information that





is financially transparent, comparable, precise, truthful, and useful for informed decision making, as per the market and per the industry.

Also presented herein is the progress made in material topics, highlighting those processes that have significant importance and which respond to the expectations of our stakeholders. For further information on our analysis of double materiality, see: https://funo.mx/ESG-sustainability/management/materiality.

There are currently 613 operations, which are taken into account for reporting indicators as follows:

• Governance performance: 100%

• Human capital indicators: 100%

• Social and health and safety indicators: 100%

• Environmental indicators: 91.8%

Tenants have operating control in 48.6% of the operations, therefore to avoid duplication, they are responsible for reporting the corresponding information.

To calculate our environmental footprint, 2019 was taken as the base year. The percentage of GLA covered in the environmental indicators is:

• Energy: 95.4%

• Water: 82.9%

• Waste: 70.8%

• Emissions: 95.4%

Intensity calculations for energy, emissions, and water encompasses total FUNO® surface area, that is, the totality of square feet (sqft).

Energy costs for FUNO® properties are a significant expense, which is why they are accounted for and monitored under NOI (Net Operating Income).

Amounts are given in Mexican Pesos (MXN) unless otherwise indicated. MDP signifies millions of pesos.

Independent verification was provided by Deloitte Touche Tomatsu. Verified workforce and training data only covers that of FUNO® associates, that is, it does not include data for suppliers.

# REPORT ON INDEPENDENT REVIEW

**GRI** 2-5

### Fideicomiso Fibra UNO

Limited assurance report for selected sustainability information included in the 2024 Integrated Annual Report for the year ended December 31, 2024



# Deloitte.

Odaz, Yamazaki, Ruiz Urguza, S.C. Paseo de la Reforma 505, piso 28 Colonia Cuaulmêmoc 00500 Ciudad de Inféxico México

Tel: +62 (66) 6090 6000 www.deloitte.com/mx

# Independent Practitioner's Limited Assurance Report for selected sustainability information of Fideicomiso Fibra UNO

#### Information subject to the assurance engagement

We have been engaged by the Management of Fideicomiso Fibra UNO ("Fibra UNO" or the "Entity") to perform a limited assurance engagement on selected sustainability information included in the 2024 Integrated Annual Report for the year ended December 31, 2024.

Our work was performed by an independent and multidisciplinary team including assurance practitioners and sustainability specialists.

Our limited assurance engagement was performed solely in respect of the selected sustainability information included in Appendix A. Our assurance report does not extend to information from previous periods or other information included in the 2024 Integrated Annual Report, including other information related to such report that may contain images, audio, or videos.

# Criteria used for the preparation of the information subject to the assurance engagement ("Criteria")

The selected sustainability information, included in Appendix A, has been prepared and presented in accordance with the guidelines of Global Reporting Initiative ("GRI"), Sustainability Accounting Standards Board ("SASB") and internally developed criteria by the Management of Fibra UNO.

### Fibra UNO's responsibility in relation to the selected sustainability information

The Management of Fibra UNO is responsible for the preparation of the selected sustainability information in accordance with GRI, SASB and its internally developed criteria. This responsibility includes the design, implementation, and execution of internal controls over the relevant information for the preparation of the selected information that is free from material misstatements, whether due to fraud or error.

#### Inherent limitations to the assurance engagement

The selected sustainability information is subject to inherent uncertainty due to the use of non-financial information which is subject to greater inherent limitations than financial information, given the nature of the methods used to determine, calculate, sample or estimate such information. In preparing the selected information, the Entity makes qualitative interpretations about the relevance, materiality and accuracy of the information that are subject to assumptions and judgments.



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# Deloitte.

#### Our Independence and quality control

We have complied with the independence and ethical requirements of the Code of Ethics for Public Accountants issued by the International Ethics Standard Board for Accountants ("IESBA"), which is founded on principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

Our Firm applies the International Standard on Quality Management 1 ("ISQM 1") and maintains a system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

#### Our responsibility

Our responsibility is to express a limited assurance conclusion on selected sustainability information for the year ended December 31, 2024, based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised), assurance engagements other than audits or reviews of historical financial information ("ISAE 3000") issued by the International Auditing and Assurance Standards Board ("IAASB"). This standard requires that we plan and perform this engagement to obtain limited assurance about whether the selected sustainability information is free from material misstatements.

A limited assurance engagement undertaken in accordance with ISAE 3000 implies assessing the suitability in the circumstances of Fibra UNO's use of methodologies in accordance with GRI, SASB and its internally developed criteria as the basis for the preparation of the selected sustainability information, assessing the risks of material misstatement of the information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the selected sustainability information. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluation of the appropriateness of quantification methods, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures described above, we:

- Performed inquiries through which we obtained an understanding of Fibra UNO's internal policies related to the selected sustainability information.
- Performed inquiries through which we obtained an understanding of Fibra UNO's control environment
  and information systems relevant to the preparation of selected sustainability information;
  nevertheless, we did not evaluate the design of particular control activities, obtain evidence about
  their implementation, or test operating effectiveness.
- Evaluated whether Fibra UNO's methods for developing estimates are appropriate and had been consistently applied in the preparation of the selected sustainability information.
- Performed substantive tests on the information referred in this report and corroborated that the data has been adequately measured, recorded, compiled, and reported through the following procedures:
  - Inspection;
  - Observation;
  - Confirmation;
     Recalculations.
- Comparison of the contents presented by the Management with what is established in the section of Criteria of this report.

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The procedures performed in a limited assurance engagement vary in nature and opportunity, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether Fibra UNO's selected sustainability information has been prepared, in all material aspects, in accordance with the guidelines provided by GRI, SASB and internally developed criteria by the Management of the Entity.

We consider that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

#### Limited assurance conclusion

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the selected sustainability information for the year ended December 31, 2024, has not been prepared in all material aspects, in accordance with the Criteria section of this report.

### Restriction on use and distribution

Our report is intended solely for the Management of Fideicomiso Fibra UNO, in accordance with the terms of our engagement letter and should not be used for any other purpose, or distributed to any other party.

Galaz, Yamazaki, Ruiz Urquiza, S.C.

Affiliated of a member firm of Deloitte Touche Tohmatsu Limited

C.P.C. David Mejandro Solano Zúñiga Mexico City, Mexico

June 24, 2025



#### Appendix A

The following include the GRI, SASB and internally developed metrics subject to limited assurance are defined by the Management of Fideicomiso Fibra UNO for the period ended December 31, 2024.

GRI Indicators	Metrics
2-26 Mechanisms for seeking advice and raising concerns	Qualitative review of the mechanisms for seeking advice and raising concerns
302-1 Energy consumption within the organization	Total energy consumption within the organization of 573,888.29 Gigajoules, distributed as follows: • Fuel consumption from non-renewable sources of 5,288.40 Gigajoules • Electricity consumption from renewable sources of 1,581.77 Gigajoules • Electricity consumption from non-renewable sources of 567,018.12 Gigajoules
302-2 Energy consumption outside of the	Total energy consumption outside of the organization of
organization 302-3 Energy intensity	Energy intensity of 14.18 kWh/m2 (using as total energy consumption within the organization 157,944,416 kWh / Gross Leasable Area 11,136,492 m2)
302-4 Reduction of energy consumption	<ul> <li>Increase in energy consumption as a result of the growth in the number of tenants of 13,030.06 Gigajoules</li> </ul>
303-3 Water withdrawal	Total water withdrawal from all areas of 4,599.34 Megaliters Total water withdrawal from all areas with water stress of 1,783.59 Megaliters
303-4 Water discharge	Total water discharge from all areas of 4,277.80 Megaliters
*Only third party water was considered as a source of water discharge	
*CO2, CH4 and N2O gases were included in the calculation	Total emissions of 621.25 tCOZe from fuel consumption
305-2 Energy indirect (scope 2) GHG emissions	Total emissions of <b>69,932.24</b> tCO2e from electricity consumption
305-3 Other indirect (scope 3) GHG emissions *Hazardous wastes are not considered for the calculation of emissions	Total emissions of <b>52,801.88</b> tCOZe, distributed as follows:
305-4 GHG emissions intensity  *Only Scope 1 and Scope 2 emissions are considered	<ul> <li>Emissions intensity of 0.01 tCO2e/m2 (using as total emissions of 70,553.49 tCO2e* / Gross Leasable Area 11,136,492 m2)</li> </ul>
306-3 Waste generated	Total waste generated of 11,862.47 tons Total hazardous waste of 0.21 tons Total non-hazardous waste of 11,862.26 tons, distributed as follows:  • 7,703.51 tons of non-recyclable inorganics waste  • 2,635.94 tons of organic waste  • 348.68 tons of sanitary waste  • 754.70 tons of paper and cardboard waste  • 216.53 tons of PET-plastic waste  • 160.24 tons of glass waste  • 38.15 tons of oluminum cans waste  • 4.52 tons of other waste



GRI Indicators	Metrics
306-4 Waste diverted from disposal	Total waste diverted from disposal of 511.65 tons, distributed
*All waste diverted from disposal was disposed off-site	as follows:  O tons of hazardous waste  511.65 tons of non-hazardous waste
306-5 Waste directed to disposal	Total waste directed to disposal of 11,350.62 tons, distributed as follows:
*All waste directed to disposal was disposed off-site	0.21 tons of hazardous waste     11,350.61 tons of non-hazardous waste
#The total hours worked (employees and contractors) used to calculate rates include estimates made by the Management of Fideicomiso Fibra Uno	Employees:  • 0 fatalities as a result of work-related injury  • Fatality rate as a result of work-related injury of 0.0  • U high-consequences work-related injuries  • Rate of high-consequence work-related injuries (excluding fatalities) of 0.0  • 847,912 hours worked*  Contractors:  • 0 fatalities as a result of work-related injury  • Fatality rate as a result of work-related injury of 0.0  • 7 high-consequence work-related injuries  • Rate of high-consequence work-related injuries (excluding fatalities) of 0.76  • 1,830,376 hours worked*
404-1 Average hours of training per year per employee	Average hours of training per year per employee of 30.30 hours Average hours of training per year per man of 31.03 hours Average hours of training per year per woman of 29.52 hours Average hours of training per year per executive of 13.64 hours Average hours of training per year per manager of 39.24 hours Average hours of training per year per operative of 26.93 hours
405-2 Ratio of basic salary and remuneration of women to men	Ratio of the basic salary of women to men in executive positions 0.77 Ratio of the basic salary of women to men in middle management positions 0.77 Ratio of the basic salary of women to men in management positions 0.80 Ratio of the basic salary of women to men in operating positions 1.04 Ratio of remuneration of women to men in executive positions 0.79 Ratio of remuneration of women to men in middle management positions 0.76 Ratio of remuneration of women to men in management positions of 0.81 Ratio of the basic salary of women to men in operating positions 1.05
413-1 Operations with local community engagement, impact assessments, and development programs  *Qualitative and quantitative review of the impact evaluations was not performed	Qualitative and quantitative review of operations with local community engagement*:  • 171 implemented local community engagement programs  • National presence of 100% with its local community engagement programs



SASB indicators	Metrics
IF-RE-130a.2. (1) Total energy consumed	Total energy consumed of 573,888.29 Gigajoules
by portfolio area with data coverage, (2)	Percentage of grid electricity of 99.48%
percentage grid electricity, and (3)	Percentage of renewable electricity of 0.52%, distributed by
percentage renewable, by property	real estate subsector as follows:
subsector	Commercial subsector of 0.52%
	Industrial subsector of 0%
	Mixed subsector of 0%
	Office subsector of 0%
IF-RE-130a.3. Like-for-like percentage	Total percentage variation of 2.32%
change in energy consumption for the	
portfolio area with data coverage, by	
property subsector	
*The values from the previous period	
(2023) used to calculate the variation	
were not subject to this limited assurance	
engagement	
IF-RE-140a.1. Water withdrawal data	Percentage of total water withdrawn from the usable area of
coverage as a percentage of (1) total	37.58%
floor area and (2) floor area in regions	Percentage of water withdrawn from the usable area in regions
with High or Extremely High Baseline	with high or extremely high baseline water stress of 31.15%,
Water Stress, by property subsector	distributed by real estate subsector as follows:
water Stress, by property subsector	Commercial subsector of 14.75%
*Only usable area under operational	
control is considered	Industrial subsector of 5.28%
control is considered	Mixed subsector of 4.52%
	Office subsector of 6.61%
IF-RE-140a.2. (1) Total water withdrawn	Total water withdrawn in the usable area of 4,599,340.03 m3
by portfolio area with data coverage and	Total percentage in regions with high or extremely high water
(2) percentage in regions with High or	stress of 38.78%, distributed by real estate subsector as
Extremely High Baseline Water Stress, by	follows:
property subsector	Commercial subsector of 23.79%
	Industrial subsector of 4.51%
*Only the water withdrawn from the	Mixed subsector of 5.43%
usable area under operational control is	
considered	Office subsector of 5.05%
IF-RE-140a.3. Like-for-like percentage	Total percentage variation of 9.65%
change in water withdrawn for portfolio	
area with data coverage, by property	
subsector	
*The values from the previous period	
(2023) used to calculate the variation	
were not subject to this limited assurance	
engagement	
Internally developed criteria	Metrics
Gross Leasable Area from a certified	<ul> <li>Gross Leasable Area from a certified property of</li> </ul>
property (m2) and percentage of Gross	<b>2,822,797.72</b> m2
Leasable Area from a certified property in	Percentage of Gross Leasable Area from a certified
respect to the total Gross Leasable Area	property in respect to the total of the Gross Leasable Are

property in respect to the total of the Gross Leasable Area of 25.35% (using as the Gross Leasable Area from a certified property 2,822,797.72 m2 / total Gross Leasable Area of 11,136,492 m2)

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### REPORT OF GUARANTEE OF A LABELED BOND

#### Fideicomiso Fibra Uno

Limited assurance report for the use of proceeds related to the Senior Green Notes included in the 2024 Integrated Annual Report for the period from February 7, 2024, to December 31, 2024



### Deloitte.

Paseo de la Reforma 505, piso 28
Lotoria Cuauhtérno
México

Tel: +62 (66) 6090 6000

Independent Practitioner's Limited
Assurance Report for the use of
proceeds related to the Senior Green
Notes included in the 2024
Integrated Annual Report of
Fideicomiso Fibra Uno

#### Information subject to the limited assurance engagement

We have been engaged by the Management of Fideicomiso Fibra Uno ("FUNO" or the "Entity") to perform a limited assurance engagement in relation to the use of proceeds of the Senior Green Notes included in the 2024 Integrated Annual Report ("the subject matter of analysis") in accordance with requirements defined and detailed in FUNO Sustainable Bond Framework for the period from February 7, 2024 to December 31,

Our work was performed by an independent team formed by assurance practitioners.

Our limited assurance engagement was performed solely in relation to the use of proceeds defined in Appendix A. Our assurance report does not extend to other information, including other information related to such report that may contain images, audio or videos.

### Criteria used for the preparation of the information subject to the assurance engagement ("Criteria")

The Criteria used by FUNO's Management to prepare the information subject to assurance in the 2024. Integrated Annual Report were established in accordance with the requirements defined and detailed in FUNO Sustainable Bond Framework.

#### FUNO's responsibility for the 2024 Integrated Annual Report

FUNO's Management is responsible for the preparation of the 2024 Integrated Annual Report. This responsibility includes the design, implementation and execution of internal controls over the relevant information for the preparation of the selected information that is free from material misstatement, whether due to fraud or error.

### Inherent limitations to the assurance engagement

Selected sustainability information is subject to inherent uncertainty due to the use of non-financial information, which is subject to greater inherent limitations than financial information, given the nature of the methods used to determine, calculate, sample, or estimate such information. In preparing the selected information, the Entity makes qualitative interpretations about the relevance, materiality and accuracy of the information that are subject to assumptions and judgments.



Beiorite se se tère a Berorite Tohmaleu Limited, sociedat privata de responsabilidad sinitada en el Reino Unido, via surred de temas miembro, cada una de ellas como una entidad lessa Cinica e Independiente. Conocca en www.delorite.com/mx/conoccanos ta descripción de talada de tra est uclura legal de Delorite Tohmaleu Unifed y sus timas miembro.

### Deloitte.

#### Our independence and quality control

We have complied with the independence and ethical requirements of the Code of Ethics for Public Accountants issued by the International Ethics Standard Board for Accountants (IESBA), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

The Firm applies the International Standard on Quality Management 1 (ISQM 1) and, accordingly, maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

#### Our responsibility

Our responsibility is to express a limited assurance conclusion on the use of proceeds included in the 2024 Integrated Annual Report for the period from February 7, 2024 to December 31, 2024, based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements 3000 (Revised)-Assurance engagements other than audits or reviews of historical financial information (ISAE 3000), issued by the International Auditing and Assurance Standards Board (IAASB). This standard requires that we plan and perform this engagement to obtain limited assurance about whether the selected sustainability information is free from material misstatement.

A limited assurance engagement undertaken in accordance with ISAE 3000 involves assessing the suitability in the circumstances of the use of FUNO's Sustainable Bond Framework as the basis for the preparation of the selected sustainability information, assessing the risks of material misstatement of the information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the selected sustainability information. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluation of the appropriateness of quantification methods, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Performed inquiries, through which we obtained an understanding of the Entity's internal policies related to the use of proceeds of the Senior Green Notes.
- Performed inquiries, through which we obtained an understanding of FUNO's control environment and
  information systems relevant to calculating the use of proceeds of the Senior Green Notes but did not
  evaluate the design of particular control activities, obtain evidence about their implementation or test
  operating effectiveness.
- Performed substantive tests on the use of proceeds of the Senior Green Notes included in the 2024
   Integrated Annual Report, to corroborate that the data has been adequately measured, recorded, compiled, and reported through the following procedures:
  - Inspection;
  - Observation;
  - Recalculations;
     Confirmation.
- Comparison of the contents presented by the Management with what is established in the section of Criteria of this report.



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### Deloitte.

The procedures performed in a limited assurance engagement vary in nature and opportunity from, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained if we had performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether FUNO's use of proceeds of the Senior Green Notes has been prepared, in all material respects, in accordance with the guidelines provided by FUNO Sustainable Band Framework.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

#### Limited assurance conclusion

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the use of proceeds of FUNO's Senior Green Notes for the period from February 7, 2024 to December 31, 2024, was not prepared in all material aspects, in accordance with the Criteria section of this report.

#### Restriction on use and distribution

Our report is intended solely for the Management of Fideicomiso Fibra Uno, in accordance with the terms of our engagement letter and should not be used by or distributed to any other party.

Galaz, Yamazaki, Ruiz Urquiza, S.C. Affiliate of a member firm of Deloitte Touche Tohmatsu Limited

C.P.C. David Alejandro Solano Zúñio Mexico City, Mexico June 24, 2025

### Appendix A

These are the use of proceeds of the Senior Green Notes issued by FUNO for the period from February 7, 2024 to December 31, 2024.

Senior Green Notes Issued by FUNO	Use of Proceeds (Amounts in USD)
Senior Green Notes	600,000,000

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### - HISTORICAL DATA

Financial Indicators	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total Revenue (mdp)	\$28,342.7	\$26,057.3	\$23,900.7	\$21,868.7	\$19,193.2	\$19,189.1	\$17,205.1	\$14,621.1	\$13,252.8	\$10,724.9	\$7,822.0	\$3,904.0	\$1,553.0	\$531.0
Rental Income	\$25,632.7	\$23,266.5	\$21,474.7	\$19,869.6	\$18,610.3	\$16,843.1	\$15,247.2	\$12,670.0	\$11,756.6		\$7,114.1			
NOI – Net Operating Income (mdp)	\$21.29	\$20.17	\$18.82	\$17.42	\$14.92	\$15.22	\$13.67	\$11.74	\$10.67	\$8.65	\$6.40	\$3.27	\$1.25	\$0.47
NOI Margin	83.1%	77.4%	78.7%	79.7%	87.4%	88.1%	92.2%	90.8%	80.5%	88.9%	81.9%			
FFO – Funds from Operations (mdp)	\$9,204.9	\$8,918.2	\$9,348.6	\$8,999.4	\$6,260.0	\$9,126.9	\$8,505.40	\$6,670.3	\$6,411.3	\$5,763.2	\$3,983.0	\$2,902.7	\$1,274.3	\$478.0
FFO Margin	35.9%	37.9%	39.1%	41.2%	36.2%	47.5%	54.8%	51.6%	53.8%	59.3%	56.0%			
REIT Distribution	\$1.9	\$2.2	\$2.7	\$1.7	\$1.2	\$2.3	\$2.2	\$2	\$1.9	\$1.9	\$1.8			
Consolidated Net Profits for the Year (billions of pesos)	\$10,007.0	\$18,344.1	\$24,096.9	\$4,010.0	\$13,959.2	\$18,150.3	\$17,270	\$12,145	\$12,394	\$5,734				
Capital Raising (millions)	600 million in green debentures	MXN\$6,700 MXN\$13,500 MXN\$1,500	USD\$720	MXN\$8,100	USD\$650	USD\$1,000	MXN\$5,800 MXN\$5,400	MXN\$12,802 MXN\$7,100	MXN\$1,000 MXN\$7,500	MXN\$10,000 USD\$300	MXN\$32,816	MXN\$22,050 MXN\$8,500	MXN\$8,876	MXN\$3,615

Operating Indicators	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Outstanding REITs (millions)	3,814.5	3,807	3,779	3,799	3,872.4	3,928.2	3,890.1	3,956.8	3,249.3	3,197.6	2,878.4			
Number of Properties	585	586	585	635	619	611	536	531	497	488	444	410	279	13
Number of Operations	613	613	612	661	646		559	552	519					
GLA (millions of m <sup>2</sup> )	11.1	11.1	11.0	10.9	10.7	10.1	8.6	8.4	7.4	7.08	5.95	4.95	1.64	0.51
GLA under development (m²)	0	0	32,248	314,911	668,026	783,645.5	538,761.5	697,484.5	792,800	957,536	1,162,249			
Total Occupancy	95.6%	95.0%	93.7%	92.2%	93.1%	94.5%	95.3%	94.3%	94.4%	95.0%	95.3%	95.1%	94.9%	

<b>Human Capital Indicators</b>	2024	2023	2022	2021	2020	2019	2018	2017	2016
Headcount	974	955	999	999	972	947	754	731	
Men	662	659	689	706	564	568	535	537	
Women	312	296	310	293	408	379	219	195	
Turnover	13.90%	17.1%	14%	21.1%	8%	21.5%	21%	16.7%	
Associates Trained	3,156	4,036	3,609	1,877	2,213	1,157	531	170	35
Participants (Men)	1,576	2,177	1,787	1,070	1,201	691	333	101	16
Participants (Women)	1,580	1,859	1,822	807	1,012	466	198	69	19
Associate-hours of training	10,303	9,280.5	13,722.5	10,567	9,549	12,257	6,014	4,424	1,031

Social Indicators	2024	2023	2022	2021	2020	2019	2018	2017
Accrued Monetary Donations (mdp)	953.1	\$816.9	\$682.5	\$507.2	\$432	\$373.9	\$289	\$169
In-Kind Donations	3,984	4,466	1,926	2,198	50	19		
Organizations Supported	166	199	155	99	94	53		
Beneficiaries	2,870,897	2,727,440	5,425,372	213,153				

<b>Environmental Indicators</b>	2024	2023	2022	2021	2020	2019	2018	2017	2016
GLA (millions of m <sup>2</sup> )	11.1	11.1	11.0	10.9	10.7	10.1	8.6	8.4	7.4
Certified Portfolio (m²)	2,822,797.7	1,965,531.1	1,163,416.8	969,431	910,566	910,566	706,368	217,862	157,000
Certified Portfolio (%)	25.4%	17.8%	10%	9.0%	8.5%	8.0%	8.2%	2.6%	2.1%
Certified Portfolio Goal (%)	16.9%	12.7%	12.7%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Electricity Consumed (kWh)	157,944,415.9	153,915,387.5	153,460,598.4	146,146,566	133,351,189	184,847,064	176,828,661		
Global Energy Intensity (kWh/m² of occupancy)	14.2	26.5	26.9	29	40.5	63.9	66.9		
Energy intensity as related to syndicated revolving credit tied to sustainability (kWh/m² of occupancy)	41.8	41.6	42	49.4	45.2	63.9	66.9		
Water Intensity (m³/m² of occupancy)	1.2	1.2	1.0	0.7	0.8	1.7	2.1		
Waste generated (tons)	11,862.5	15,897.2	15,266.5	16,128.8	11,539.70				
Waste Recycled (tons)	511.7	1,423.7	2,203.7	1,410.7		1,005			
Scope 1 and Scope 2 Emissions (tCO <sub>2</sub> e)	70,553.5	67,899.2	67,556.1	63,275.7	68,332.5	95,538.20			
Emissions Intensity	0.0124	0.0116	0.012	0.013	0.017	0.03	0.036		



# GRI CONTENT INDEX

Statement of use	FUNO® has reported in accordance with the GRI Standards for the period from January 1 to December 31, 2024.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Construction and Real Estate (CRE)

GRI Standard /					Omission		Stakeholder
other source	Disclosure		Location / Direct response	Requirement(s) omitted	Reason	Explanation	Capitalism Metrics (WEF)
			General Disclosures				
	2-1	Organizational details	13, 15, 104, 134				
	2-2	Entities included in the organization's sustainability reporting	104				
	2-3	Reporting period, frequency and contact point	104, 134				
	2-4	Restatements of information	61, 64				
	2-5	External assurance	104, 105				
	2-6	Activities, value chain and other business relationships	13, 82				
	2-7	Employees	54				
	2-8	Workers who are not employees	54				
GRI 2: General Disclosures 2021	2-9	Governance structure and composition	25, 26, 27. For further information about the independence of the members of the Technical Committee, please refer to the page: <a href="https://funo.mx/ESG-sustainability/corporate-governance/committees/TC/independentmembers">https://funo.mx/ESG-sustainability/corporate-governance/committees/TC/independentmembers</a>				Quality of Governing Body
	2-10	Nomination and selection of the highest governance body	26, 27 <a href="https://funo.mx/ESG-sustainability/corporate-governance/committees/NCC">https://funo.mx/ESG-sustainability/corporate-governance/committees/NCC</a> In our Technical Committee there is no restriction on the terms of mandate for non-executive or independent members. Technical Committee members hold their position for an average of 11.5 years.				
	2-11	Chair of the highest governance body	25				
		Role of the highest governance body in					Governing Purpose
	2-12	overseeing the management of impacts	25, 40				Risk and Opportunity Oversight
		Delegation of responsibility for managing					Governing Purpose
	2-13	Delegation of responsibility for managing impacts	25, 36, 40				Risk and Opportunity Oversight

GRI Standard /					Omission		Stakeholder
other source	Disclosure		Location / Direct response	Requirement(s) omitted	Reason	Explanation	Capitalism Metrics (WEF)
	2-14	Role of the highest governance body in sustainability reporting	25 All areas that make up FUNO® provide information for the Report, while the Sustainability Department is responsible for its preparation and presentation to the Technical Committee for approval.				Governing Purpose
			FUNO®'s Conflicts of Interest Policy is the instrument through which we ensure the integrity of our processes and mitigate the materialization of this type of risk, for the benefit of the CBFI Holders.				
	2-15	Conflicts of interest	This policy establishes that, in order to make decisions and prior to the formalization of any contract, transaction or relationship with a related person, the affirmative vote of the majority of the members of the Technical Committee is required, as well as the affirmative vote of the majority of the independent members.				
			Together with the aforementioned, the acquisitions or co-investments with related parties, including the contributors and members of the relevant families, also require the affirmative vote of most of the independent members of our Technical Committee and the affirmative vote of most of the members.				
			https://funo.mx/ESG-sustainability/corporate-governance/risk-mgmt/col-resolution				
	2-16	Communication of critical concerns	29, 30				Stakeholder Engagement
	2-17	Collective knowledge of the highest governance body	36				
	2-18	Evaluation of the performance of the highest governance body	No performance evaluation processes of the members of the Technical Committee have been performed; however, the Holders Meeting requests information to this Committee when it deems it appropriate, in order to assess the results of the Trust.				
			The CEO and other members of the Technical Committee own 27.57% of the outstanding CBFIs and FUNO® does not have specific requirements for this.				
CDI 2. C I	2-19	Remuneration policies	To the best of our knowledge, no public institution owns more than 5% of the outstanding CBFIs.				Quality of Governing Body
GRI 2: General Disclosures 2021			For compensation decisions, only independent members of the Committee have the right to vote. This mechanism ensures that the interests of potential members are aligned with business objectives.				
	2-20	Process to determine remuneration	27				
	2-21	Annual total compensation ratio	The highest paid person earns 19.8x vs. the median of all the employees.				Dignity and equality
	2-22	Statement on sustainable development strategy	5, 7, 17, 18, 36, 98				Risk and Opportunity Oversight
	2-23	Policy commitments	17, 18, 33, 36, 98				
	2-24	Embedding policy commitments	17, 18, 33, 36, 98 https://funo.mx/site_media/uploads/otros/codigo_etica-eng.pdf				
	2-25	Processes to remediate negative impacts	36, 39, 40				Risk and Opportunity Oversight
	2-26	Mechanisms for seeking advice and raising concerns	30, 36				Ethical Behaviour
	2-27	Compliance with laws and regulations	32, 38, 78 The timely management of ESG risks and the culture of compliance we are known for, allowed us to comply with current and applicable economic, social and environmental regulations in 2024.				
	2-28	Membership associations	70				
	2-29	Approach to stakeholder engagement	21, 104				Stakeholder Engagement
	2-30	Collective bargaining agreements	100% of our employees are unionized and enjoy freedom of association.				

GRI Standard /					Omission		Stakeholder
other source	Disclosure		Location / Direct response	Requirement(s) omitted	Reason	Explanation	Capitalism Metric (WEF)
			Material topics				
GRI 3: Material	3-1	Process to determine material topics	18,104				
Topics 2021	3-2	List of material topics	18				Stakeholder Engagemer
			Economic performance				
GRI 3: Material Topics 2021	3-3	Management of material topics	44, 64				
							Employment and wealth generation
	201-1	Direct economic value generated and distributed	44				Innovation in better products and services
GRI 201: Economic Performance 2016							Community and social vitality
	201-2	Financial implications and other risks and opportunities due to climate change	39				
	201-3	Defined benefit plan obligations and other retirement plans	64 We have an additional benefit plan, which covers retirement plans by means of regular FUNO® resources.				
	201-4	Financial assistance received from government	FUNO® does not receive financial assistance from the government.				Employment and wealth generation
			Indirect economic impacts				
GRI 3: Material Topics 2021	3-3	Management of material topics	70, 79, 80				
GRI 203: Indirect	203-1	Infrastructure investments and services supported	70, 79				Employment and wealth generation
Economic Impacts 2016	203-2	Significant indirect economic impacts	70,79				Employment and wealth generation
			Procurement practices				
GRI 3: Material Topics 2021	3-3	Management of material topics	82				
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	82				
			Anti-corruption				
GRI 3: Material Topics 2021	3-3	Management of material topics	29, 32				
	205-1	Operations assessed for risks related to corruption	32				Ethical Behaviour
GRI 205: Anti-corruption	205-2	Communication and training about anti- corruption policies and procedures	32				Ethical Behaviour
2016	205-3	Confirmed incidents of corruption and actions taken	During the reporting period there were no confirmed cases of corruption.				

GRI Standard /					Omission		Stakeholder
other source	Disclosure		Location / Direct response	Requirement(s) omitted	Reason	Explanation	Capitalism Metrics (WEF)
			Anti-competitive behavior				
GRI 3: Material Topics 2021	3-3	Management of material topics	We promote free competition, always based on best practices, ensuring compliance with antitrust laws or regulations as well as preventing unfair competition. We offer and demand equal, equitable and integral treatment to suppliers in every negotiation and in every transaction, based on homogeneous processes, promoting competitiveness and transparency.				
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Derived from our actions in favor of fair competition, FUNO® has not been subject to any legal action for monopolistic or anti-competitive behavior, nor have we received significant fines or sanctions for noncompliance with unfair competition laws or regulations.				
			Тах				
GRI 3: Material Topics 2021	3-3	Management of material topics	32,44				
•	207-1	Approach to tax	The focus of our tax strategy is to comply properly with the tax provisions of the Income Tax Law (ISR), specially, articles 187 and 188, which establish the obligations of REITs.				Community and social vitality
	207-2	Tax governance, control, and risk management	In order to guarantee compliance, we have a Tax Sub-Directorate, which reports to the Financial Information Department and is in charge of timely and properly following up on the tax matters that concern FUNO® in order to generate sustainable value for our Holders.				
GRI 207: Tax 2019	207-3	Stakeholder engagement and management of concerns related to tax	The management of tax matters is always carried out in compliance with current tax laws and regulations; the priority stakeholders in this process are the holders, who receive their results and distributions in accordance with the provisions of articles 187 and 188 of the valid Income Tax Law.				Stakeholder Engagement
	207-4	Country-by-country reporting	For having the status of REIT, FUNO® does not generate ISR. In this case, the CBFIs' Holders are the ones generating ISR; therefore, for FUNO® there is no differential between the estimated tax rate and the effective tax rate payable.				Community and social vitality
			The only direct tax paid by FUNO® corresponds to property tax, which in 2021 amounted to MXN\$730 million pesos.				
			Energy  ———————————————————————————————————				
GRI 3: Material Topics 2021	3-3	Management of material topics	89				
	302-1	Energy consumption within the organization	The fossil fuel consumption in 2024 at properties under operational control by FUNO® was as follows: 11,653.6 liters of diesel, 31,663 liters of LP gas, 118,738 m³ of dry gas, and 613.5 liters of gasoline. The conversion factors used are those established by the National Commission for the Efficient Use of Energy (CONUEE) of the Secretary of Energy (SENER) in the document: https://www.gob.mx/cms/uploads/attachment/file/809207/lista_combustibles_y_sus_poderes_calorificos_2023.pdf.				
			Total energy consumption from fossil fuels was 5,288.4 GJ. Total energy consumption from electricity use was 573,888.3 GJ.				
GRI 302: Energy 2016	302-2	Energy consumption outside of the organization	89				
	302-3	Energy intensity	89 Energy intensity of 14.8 kWh/m², equivalent to 1.3 kWh/sqft (using as total energy consumed within the organization 157,944,416 kWh/Gross Leasable Area 11,136,492 m² or 119,872,202.2 sqft).				
	302-4	Reduction of energy consumption	89 The increase in energy consumption due to the rise in the number of tenants was 13,030.1 GJ.				
	302-5	Reductions in energy requirements of products and services	89 To know FUNO®'s performance with respect to this indicator, since 2018 (base year) we consider the reduction in energy intensity from electricity consumption.				

GRI Standard /					Omission		Stakeholder Capitalism Metrics
other source	Disclosure		Location / Direct response	Requirement(s) omitted	Reason	Explanation	Capitalism Metrics (WEF)
			Water and effluents				
GRI 3: Material Topics 2021	3-3	Management of material topics	92				
	303-1	Interactions with water as a shared resource	https://funo.mx/ESGsustainability/eco-efficient-operations/water				Fresh water availability
	303-2	Management of water discharge-related impacts	https://funo.mx/ESGsustainability/eco-efficient-operations/water				Fresh water availability
GRI 303: Water and Effluents 2018	303-3	Water withdrawal	92 Total water withdrawal from all areas: 4,599.3 megaliters (4,599,340.03 m³). Total water withdrawal from all water stressed areas: 1,783.6 megaliters (1,783,594.8 m³).				
			For details of water withdrawal by portfolio and surface area, see page 127 of this report.				
	303-4	Water discharge	Water discharges of 4,277.8 megaliters. FUNO® water discharges comply with NOM-002 and NOM-003 and its destination is the municipal drainage system.				Water pollution
	303-5	Water consumption	92 Change in storage: N/A				
			Biodiversity				
GRI 3: Material Topics 2021	3-3	Management of material topics	101				
	101-1	Policies to halt and reverse biodiversity loss	101				Nature loss
	101-2	Management of biodiversity impacts	101				
	101-3	Access and benefit-sharing	101				
GRI 304:	101-4	Identification of biodiversity impacts	101 https://funo.mx/site_media/uploads/documentos/documento-fBv61-1656604226.pdf, p. 152.				
<b>Biodiversity 2016</b>	101-5	Locations with biodiversity impacts	101 https://funo.mx/site_media/uploads/documentos/documento-fBv61-1656604226.pdf, p. 152.				Nature loss
	101-6	Direct drivers of biodiversity loss	101				
	101-7	Changes to the state of biodiversity	101				Nature loss
	101-8	Ecosystem services	101				

GRI Standard /	Disclosure				Omission		
other source			Location / Direct response	Requirement(s) omitted	Reason	Explanation	Capitalism Metrics (WEF)
			Emissions				
GRI 3: Material Topics 2021	3-3	Management of material topics	95, 96, 98				
	305-1	Direct (Scope 1) GHG emissions	96 621.3 metric tons of $CO_2e$				Climate change
GRI 305: Emissions 2016	305-2	Energy indirect (Scope 2) GHG emissions	96 69,932.2 metric tons of CO <sub>2</sub> e.  The emission factor of the National Electric System 2023 is provided in the following link: <a href="https://www.gob.mx/cms/uploads/attachment/file/896217/aviso_fesen_2023.pdf">https://www.gob.mx/cms/uploads/attachment/file/896217/aviso_fesen_2023.pdf</a>				Climate change
	305-3	Other indirect (Scope 3) GHG emissions	96 52,801.9 metric tons of CO <sub>2</sub> e.  • Category 1: 3,454.66 metric tons of CO <sub>2</sub> e  • Category 3: 18,588.99 metric tons of CO <sub>2</sub> e  • Category 5: 7,092.50 metric tons of CO <sub>2</sub> e  • Category 6: 111.46 metric tons of CO <sub>2</sub> e  • Category 7: 581.59 metric tons of CO <sub>2</sub> e  • Category 13: 22,972.69 metric tons of CO <sub>2</sub> e				Climate change
	305-4	GHG emissions intensity	96 GHG emissions intensity of 0.0124 metric tons of CO <sub>2</sub> e/m² occupied.				
	305-5	Reduction of GHG emissions	96				
	305-6	Emissions of ozone-depleting substances (ODS)	96				
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	96				Air pollution

GRI Standard /					Omission		Stakeholder
other source	Disclosure		Location / Direct response	Requirement(s) omitted	Reason	Explanation	Capitalism Metrics (WEF)
			Waste Control of the				
GRI 3: Material Topics 2021	3-3	Management of material topics	94				
	306-1	Waste generation and significant waste-related impacts	https://funo.mx/ESG-sustainability/eco-efficient-operations/waste				
GRI 306: Waste 2020	306-2	Management of significant waste-related impacts	https://funo.mx/ESG-sustainability/eco-efficient-operations/waste				Solid waste  Resource availability
	306-3	Waste generated	Total waste generated of 11,862.47 metric tons Hazardous waste generated of 0.21 metric tons Non-hazardous waste generated of 11,862.26 metric tons, distributed as follows:  7,703.51 metric tons of non-recyclable inorganic waste  2,635.94 metric tons of organic waste  348.68 metric tons of sanitary waste  754.70 metric tons of paper and cardboard waste  216.53 metric tons of plastic waste (PET)  160.24 metric tons of waste glass  38.15 metric tons of waste aluminum cans  4.52 metric tons of other waste				
	306-4	Waste diverted from disposal	94 Total weight of waste not destined for disposal: 511.7 metric tons Total weight of hazardous waste not destined for disposal: 0 metric tons Total weight of non-hazardous waste destined for recycling: 511.7 metric tons				
	306-5	Waste directed to disposal	94 Total weight of waste destined for disposal: 11,350.8 metric tons Total weight of hazardous waste destined for disposal: 0.2 metric tons Total weight of non-hazardous waste destined for disposal: 11,350.6 metric tons				
			Supplier environmental assessment				
GRI 3: Material Topics 2021	3-3	Management of material topics	82				
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	82				
	308-2	Negative environmental impacts in the supply chain and actions taken	82				

GRI Standard /				Omission			Stakeholder
other source	Disclosure		Location / Direct response	Requirement(s) omitted	Reason	Explanation	Capitalism Metrics (WEF)
			<b>Employment</b>				
GRI 3: Material Topics 2021	3-3	Management of material topics	50, 57, 64, 76				
	401-1	New employee hires and employee turnover	57				Skills for the future  Employment and wealth generation
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	64				
GRI 401: Employment 2016			Parental leave includes the days considered in the Federal Labor Law (LFT) and the Mexican Social Security Institute (IMSS), additionally, an extended maternity leave of up to 2 years counted from the end of the 84 days of disability of the IMSS may be granted. For parents, they may request up to 5 additional days in addition to the 5 established by the LFT.				
	401-3	Parental leave	In 2024, 5 female employees were entitled to temporary maternity leave: 4 FUNO® employees and 1 of suppliers. 100% of them took their leave, returned to work at the end of the period; 80% remained in their position one year after their return.				
			7 employees were entitled to temporary paternity leave: 2 FUNO® employee and 5 of suppliers. 100% of them took their temporary leave, returned to work at the end of the period; 86% remained in their position one year after their return to work.				
			Labor/management relations				
GRI 3: Material Topics 2021	3-3	Management of material topics	50				
GRI 402: Labor/ Management Relations 2016	402-1	Minimum notice periods regarding operational changes	At FUNO®, employees are given between 10 and 15 days advance notice of changes in company operations or in the areas where they work, depending on the situation in each building.				

Selection of the state of the s	GRI Standard /	Disclosure			Omission		Stakeholder
GBI 1986 Explose 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				Location / Direct response	Reason	Explanation	Capitalism Metrics (WEF)
Page				Occupational health and safety			
Para Para Para Para Para Para Para Par		3-3	Management of material topics	76,77			
A More participation, consultation, some state of the section of t		403-1		77			
And Acceptation of the internal season consultation of acceptation of season consultation o		403-2		77			Health & wellbeing
403-0 do and communication on occupational health and safety  403-0 do betti main of an occupational health and safety  403-0 do Promotion of worse health of Section		403-3	Occupational health services	76			
health and safety 2016 Health and safety 2017 Acres of Promotion of worker health 2018 Health and safety impacts of eccupational reading promotions relating to workerslated accident or illness.  Table 100 Workers occurred by an occupational 200 Morkers occurred by an occurred by an occupational 200 Morkers occurred by an occurred by	GRI 403: Occupational Health and Safety 2018	403-4	and communication on occupational	76			
Prevention and mitigation of occupational health and addys impacts directly linked by an acquaint system health and safety impacts directly inked by an acquaint system health and safety impacts directly inked by an acquaint system health and safety management system of 100% of FUNO' employees and suppliers.    403		403-5		61, 76			
Health and safety impacts directly link by the proteining of the		403-6	Promotion of worker health	76			Health & wellbeing
Health and safety management system 100% of FUNO' employees and suppliers.  403-9 Work-related injuries 77 77 77 77 77 77 77 77 77 77 77 77 77		403-7	health and safety impacts directly linked				
Health & well to the first of t		403-8					
There is no positions relating to work-related accident or illness.  Training and education  SRI 3: Material Topics 2021  3:3 Management of material topics 50,60,63  404-1 Average hours of training per year per employee: 30.30 hours Average hours of training per year per employee: 30.30 hours Average hours of training per year per employee: 30.30 hours Average hours of training per year per employee: 30.30 hours Average hours of training per year per employee: 30.30 hours Average hours of training per year per manager: 39.24 hours Average hours of training per year per manager: 39.24 hours Average hours of training per year per manager: 39.24 hours Average hours of training per year per manager: 39.24 hours Average hours of training per year per per manager: 39.24 hours Average hours of training per year per per manager: 39.24 hours Average hours of training per year per operative: 26.93 hours Average hours of training per year per operative: 26.93 hours Average hours of training per year per operative: 26.93 hours Average hours of training per year per operative: 26.93 hours Average hours of training per year per operative: 26.93 hours Average hours of training per year per operative: 26.93 hours Average hours of training per year per operative: 26.93 hours Average hours of training per year per operative: 26.93 hours Average hours of training per year per operative: 26.93 hours Average hours of training per year per operative: 26.93 hours Average hours of training per year per operative: 26.93 hours Average hours of training per year per operative: 26.93 hours Average hours of training per year per operative: 26.93 hours Average hours of training per year per operative: 26.93 hours Average hours of training per year per operative: 26.93 hours Average hours of training per year per operative: 26.93 hours Average hours of training per year per operative: 26.93 hours Average hours of training per year per operative: 26.93 hours Average hours of training per year per per manager: 32.24 hours Average hours of trai		403-9	Work-related injuries	77			Health & wellbeing
GRI 3: Material Topics 2021  Average hours of training per year per employee: 30.30 hours Average hours of training per year per employee: 30.30 hours Average hours of training per year per employee: 30.30 hours Average hours of training per year per employee: 30.30 hours Average hours of training per year per employee: 30.30 hours Average hours of training per year per employee: 30.30 hours Average hours of training per year per employee: 30.30 hours Average hours of training per year per employee: 30.40 hours Average hours of training per year per employee: 30.40 hours Average hours of training per year per employee: 30.40 hours Average hours of training per year per employee: 30.40 hours Average hours of training per year per employee: 20.93 hours Average hours of training per year per operative: 26.93 hours Average hours of training per year per operat		403-10	Work-related ill health				Health & wellbeing
Topics 2021  Average hours of training per year per employee: 30.30 hours Average hours of training per year per employee: 30.30 hours Average hours of training per year per woman: 29.52 hours Average hours of training per year per woman: 29.52 hours Average hours of training per year per woman: 29.52 hours Average hours of training per year per woman: 29.52 hours Average hours of training per year per woman: 39.24 hours Average hours of training per year per woman: 39.24 hours Average hours of training per year per manger: 39.24 hours Average hours of training per year per operative: 26.93 hours Average hours of				Training and education			
Average hours of training per year per employee: 30.30 hours Average hours of training per year per man: 31.03 hours Average hours of training per year per woman: 29.52 hours Average hours of training per year per woman: 29.52 hours Average hours of training per year per executive: 13.64 hours Average hours of training per year per executive: 13.64 hours Average hours of training per year per executive: 13.64 hours Average hours of training per year per executive: 13.64 hours Average hours of training per year per executive: 13.64 hours Average hours of training per year per executive: 26.93 hours Average hours of training per year per operative: 26.93 hours Average hours of training per year per operative: 26.93 hours Average hours of training per year per operative: 26.93 hours Average hours of training per year per executive: 26.93 hours Average hours of training per year per operative: 26.93 hours Average hours of training per year per operative: 26.93 hours Average hours of training per year per executive: 26.93 hours Average hours of training per year per executive: 26.93 hours Average hours of training per year per executive: 26.93 hours Average hours of training per year per executive: 26.93 hours Average hours of training per year per executive: 26.93 hours Average hours of training per year per executive: 26.93 hours Average hours of training per year per executive: 26.93 hours Average hours of training per year per executive: 26.93 hours Average hours of training per year per executive: 26.93 hours Average hours of training per year per executive: 26.93 hours Average hours of training per year per executive: 26.93 hours Average hours of training per year per executive: 26.93 hours Average hours of training per year per executive: 26.93 hours Average hours of training per year per executive: 26.93 hours Average hours of training per year per executive: 26.93 hours Average hours of training per year per executive: 26.93 hours Average hours of training per year per executive: 26.93 hours Average hours o		3-3	Management of material topics	50, 60, 63			
and transition assistance programs  Percentage of employees receiving 404-3 regular performance and career 63	GRI 404: Training and Education 2016	404-1		Average hours of training per year per employee: 30.30 hours Average hours of training per year per man: 31.03 hours Average hours of training per year per woman: 29.52 hours Average hours of training per year per executive: 13.64 hours Average hours of training per year per manager: 39.24 hours Average hours of training per year per operative: 26.93 hours			Skills for the future
regular performance and career 63		404-2		61			
		404-3	regular performance and career	63			

GRI Standard /					Omission		Stakeholder
other source	Disclosure		Location / Direct response	Requirement(s) omitted	Reason	Explanation	Capitalism Metrics (WEF)
			Diversity and equal opportunity				
GRI 3: Material Topics 2021	3-3	Management of material topics	33, 51, 64				
	405-1	Diversity of governance bodies and employees	54, 55, 56				Quality of Governing Body  Dignity and equality
GRI 405: Diversity and Equal Opportunity 2016  405-2  Ratio of basic salary and of women to men		Ratio of basic salary and remuneration of women to men	Ratio of basic salary of women vs. men in executive positions: 0.77 Ratio of basic salary of women vs. men in assistant manager positions: 0.77 Ratio of basic salary of women vs. men in managerial positions: 0.80 Ratio of basic salary of women vs. men in operational positions: 1.04 Ratio of compensation of women vs. men in managerial positions: 0.79 Ratio of compensation of women vs. men in assistant manager positions: 0.79 Ratio of compensation of women vs. men in operational positions: 1.04 Ratio of compensation of women vs. men in managerial positions: 1.04 Ratio of compensation of women vs. men in managerial positions: 1.04 Ratio of compensation of women vs. men in managerial positions: 0.79 Ratio of compensation of women vs. men in managerial positions: 0.79 Ratio of compensation of women vs. men in operational positions: 1.04				Dignity and equality
			Non-discrimination				
GRI 3: Material Topics 2021	3-3	Management of material topics	33, 51				
GRI 406: Non- discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	During the reporting period, there were no confirmed cases of discrimination.				Dignity and equality
			Freedom of association and collective bargaining				
GRI 3: Material Topics 2021	3-3	Management of material topics	33				
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	33				Dignity and equality
			Child labor				
GRI 3: Material Topics 2021	3-3	Management of material topics	33				
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	33				Dignity and equality
			Forced or compulsory labor				
GRI 3: Material Topics 2021	3-3	Management of material topics	33				
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	33				Dignity and equality

GRI Standard /					Omission		Stakeholder
other source	Disclosure		Location / Direct response	Requirement(s) omitted	Reason	Explanation	Capitalism Metrics (WEF)
			Security practices				
GRI 3: Material Topics 2021	3-3	Management of material topics	33				
GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	33				
			Rights of indigenous peoples				
GRI 3: Material Topics 2021	3-3	Management of material topics	33				
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	As a result of our due diligence process, we have ensured that during the reporting period there were no cases of violation of the rights of indigenous peoples.				
			Local communities				
GRI 3: Material Topics 2021	3-3	Management of material topics	40, 74, 80				
GRI 413: Local	413-1	Operations with local community engagement, impact assessments, and development programs	74 171 local community participation programs implemented. 100% national presence with local community participation programs. Qualitative and quantitative review of impact and development evaluations was not performed.				
Communities 2016	413-2	Operations with significant actual and potential negative impacts on local communities	40 https://funo.mx/ESGsustainability/sustainable-communities/impact				
			Supplier social assessment				
GRI 3: Material Topics 2021	3-3	Management of material topics	82				
GRI 414: Supplier	414-1	New suppliers that were screened using social criteria	82				
Social Assessment 2016	414-2	Negative social impacts in the supply chain and actions taken	82				
			Public policy				
GRI 3: Material Topics 2021	3-3	Management of material topics	32				Ethical Behaviour
GRI 415: Public Policy 2016	415-1	Political contributions	32 FUNO® does not make any contributions to political parties or public servants. We prohibit the use of company communication tools and channels, economic or cybernetic resources or any other type to benefit any political party, candidate or public servant.				

GRI Standard /					Omission		
other source	Disclosure		Location / Direct response	Requirement(s) omitted	Reason	Explanation	Capitalism Metrics (WEF)
			Customer health and safety				
GRI 3: Material Topics 2021	3-3	Management of material topics	40,99				
GRI 416: Customer	416-1	Assessment of the health and safety impacts of product and service categories	40,99				Innovation in better products and services
Health and Safety 2016	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	With timely management of ESG risks and the culture of compliance we are known for, there were no instances of non-compliance with health and safety regulations in our products and services in 2023.				
			Customer privacy				
GRI 3: Material Topics 2021	3-3	Management of material topics	34				
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	During the reporting period, there were no complaints concerning breaches of customer privacy and losses of customer data.				

### **Construction and Real Estate Sector Standard**

Building energy intensity	89
Building water intensity	92
Greenhouse gas emissions intensity from building	96
Greenhouse gas emissions intensity from new construction and redevelopment activity	We reported global intensity per occupied sqft, in other words, all operating properties where we maintain operational control
Land remediated and in need of remediation for the existing or intended land use, according to applicable legal desgnations	100% of our developments are reorganizations, so it was not necessary to modify habitats; therefore, they required no change of zoning.
Percentage of the organization operating in verified compliance with an internationally recognized health and safety management system	100% of FUNO® employees and specialized services.
Number of personas voluntarily and involuntarily displaced and/or resettled by development, broken down by project	FUNO® does not engage in any activities that require the displacement or relocation of communities; neither have we acquired any properties to date that were formerly occupied by indigenous groups.
Type and number of sustainability certification, rating and labeling schemes for new construction management, occupation and redevelopment	99
	Building water intensity  Greenhouse gas emissions intensity from building  Greenhouse gas emissions intensity from new construction and redevelopment activity  Land remediated and in need of remediation for the existing or intended land use, according to applicable legal desgnations  Percentage of the organization operating in verified compliance with an internationally recognized health and safety management system  Number of personas voluntarily and involuntarily displaced and/or resettled by development, broken down by project  Type and number of sustainability certification, rating and labeling schemes for new construction

# **SASB DISCLOSURE**

**Infrastructure sector:** Real Estate

Sustainability disclosure topics and accountability metrics

Topic	Accounting metric	Unit of measure	Code	Page / location o	f response			
				Please refer to Abou	t this report, pg. 104.			
				Portfolio		Electricity consumptio	on by GLA	
	Energy consumption data coverage as a	Percentage (%)	IE DE 120° 1	Retail		76.6%		
	percentage of floor area, by segment	by floor area	IF-RE-130a.1	Industrial	Industrial			
				Office		67.3%		
				Mixed		63.7%		
			IF-RE-130a.2	Percentage of electr	ned by portfolio area w icity from the grid: 99.5 vable electricity: 0.5%.		.888.3 GJ	
	(1) Total energy consumed by portfolio area with data coverage, (2) percentage grid electricity,	Gigajoules (GJ), percentage (%)		Portfolio		Percentage of renewak	ble energy	
	and (3) percentage of renewable energy,			Retail		0.52%		
	by segment			Industrial		0%		
				Office	Office			
				Mixed		0%		
ergy management			IF-RE-130a.3	Portfolio	Intensity (kWh/	occupied sqft)	Variation	
		Percentage (%)		Retail	2.7	3.3	-16.4%	
	Percentage change in energy consumption			Industrial	0.035	0.3	-86.9%	
	for the portfolio area with data coverage, by segment			Office	4.01	4.7	-15.2%	
	by segment			Mixed	3.16	4.5	-29.5%	
				Comparable percen coverage: 2.3%.	tage change in energy	consumption for the po	ortfolio area with data	
	Percentage of eligible portfolio that (1) has an energy rating and (2) has an ENERGY STAR certification, by segment	Percentage (%) by floor area	IF-RE-130a.4	ENERGY STAR is not a valid certification in Mexico; however, we present the existing LEED® and EDGE Certification in our portfolio.				
	Description of how building energy management considerations are integrated into property investment analysis and operational strategy	n/a	IF-RE-130a.5	<ul><li>Responsible Inve</li><li>Energy managen</li><li>Industrial Capital</li></ul>	risk vulnerability analys stment, pg. 40. nent and efficiency, pg. : the greatness of our p	. 89.	-operations	

Topic	Accounting metric	Unit of measure	Code	Page / location of re	esponse				
				Please refer to Climate Total water withdrawn				3.	
						Water consur	nption by GLA		
				Portafolio	m <sup>3</sup>			th water extraction	
				Retail	1,642,484.0		14.75%		
				Industrial	588,120.4		5.28%		
	Water withdrawal data coverage as a percentage			Office	735,592.0		6.61%		
	of (1) total floor area and (2) floor area in regions	Porcentaje (%)	IF-RE-140a.1	Mixed	502,897.0		4.52%		
	with High or Extremely High Baseline Water Stress,	de la superficie		Total	3,469,093.6		31.15%		
	by segment								
				Portfolio	Water intensity				
				Retail		0.07			
				Industrial		0.22			
				Office		0.22			
				Mixed		0.42			
	(1) Total water withdrawn by portfolio area with data coverage and (2) percentage water withdrawn in regions with High or Extremely High Baseline Water	Thousands of cubic meters (m³), percentage (%)	IF-RE-140a.2	Please refer to Water st Comparable percentag		· -	folio area with data		o oution with
	Stress, by segment	——————————————————————————————————————			Extraction unde	r water stress		Surface area of prop water extrac	tion
				Zones of water stress	m³	%	m <sup>2</sup>	sqft	%
						Total			
Water				High	372,700.0		498,603.7	5,366,919.8	
management				Very high	1,410,894.8		2,970,490.0	31,974,057.0	
nanagement				Total	1,783,594.8	38.8%	3,469,093.6	37,340,976.8	31.2%
				1.15 - 1-	202 540 0	Retail	202 024 0	4 220 224 6	
				High	263,548.0		392,824.6	4,228,324.6	
				Very high  Total	830,828.0	23.8%	1,249,659.5	13,451,209.9	14.7%
				IOtal	1,094,376.0	23.0% Office	1,642,484.1	17,679,534.5	14.77
				High	6,391.0	Office	27,195.7	292,731.3	
	Percentage change in water withdrawn			Very high	225,773.9		708,396.4	7,625,107.9	
	for portfolio area with data coverage,	Percentage (%)		Total	232,164.9	5.0%	735,592.0	7,917,839.2	6.6%
	by segment State of the segmen		IF-RE-140a.3		,	Industri		, ,	
				High	102,761.0		78,583.4	845,864.0	
				Very high	104,607.0		509,537.0	5,484,605.3	
				Total	207,368.0	4.5%	588,120.4	6,330,469.3	5.3%
						Mixed			
				High			-		
				Very high	249,686.0		502,897.1	5,413,133.9	
				Total	249,686.0	5.4%	502,897.1	5,413,133.9	4.5%
				Portfolio	Difference %	2024 vs 2023			
				Retail		2024 vs 2023 3%			
				Industrial		7%			
				Office		%			
						5% 			
	Description of water management risks and discussion	n/a	IF-RE-140a.4	Mixed					
	of strategies and practices to mitigate those risks	, ~		Total	-(	9%			

Topic	Accounting metric	Unit of measure	Code	Page / location of response
	(1) Percentage of new leases that contain a cost recovery clause for capital improvements related to resource efficiency and (2) associated leased area, by segment	Percentage (%) by floor area, square feet (ft²)	IF-RE-410a.1	Please refer to Responsible Investment section, pg. 40.
				Portfolio Percentage of tenants
Management of tenant sustainability impacts	Percentage of tenants that have their own or	Percentage (%)	IF DE 410 0	Retail 95%
	separate meters for (1) grid electricity consumption and (2) water withdrawal, by segment	by floor area	IF-RE-410a.2	Industrial 100%
	and (2) water withdrawar, by segment			Office 90%
	Discussion of approach to measure, incentivize, and improve tenant sustainability impacts	n/a	IF-RE-410a.3	Please refer to these sections:  Tenant engagement strategy, pg. 81.  Energy management and efficiency, pg. 89.
	Area of properties located in 100-year flood zones, by segment	Square feet (ft²)	IF-RE-450a.1	5,928,130.7 sqft of GLA
Climate change adaptation	Description of climate change risk exposure analysis, degree of systemic portfolio exposure, and strategies for mitigating risks	n/a	IF-RE-450a.2	<ul> <li>Please refer to these sections:</li> <li>Climate change risk vulnerability analysis, pg. 39.</li> <li>Climate change strategy, p. 95.</li> </ul>

### **ACTIVITY METRIC**

Activity metric	Unit of measure	Code	Page / location of response				
Number of assets, by segment	Number	IF-RE-000.A	Please refer to Operations section, pg. 13.				
			Portfolio	GLA (thousands of sqft)			
	Square feet (ft²)	IF-RE-000.B	Retail	12,320.4			
Leasable floor area, by segment			Industrial	65,071.0			
			Office	32,500.5			
			Others	9,196.7			
Percentage of indirectly managed assets, by segment	Percentage (%) by floor area	IF-RE-000.C	Please refer to Abo	Please refer to About this report, pg. 104.			
Average occupancy rate, by segment	Percentage (%)	IF-RE-000.D	Please refer to Operations section, pg. 13.				

### **TCFD RECOMMENDATIONS**

Recommendations	Reference page
Governance Organizational governance around climate-related risks ans opportunities	
Board oversight of climate-related risks and opportunities	Our CEO is responsible for approving all matters related to sustainability management, including the
Management's role in assessing and managing climate-related risks and opportunities	strategy for climate change-related risks and opportunities.  Please refer to TCFD Recommendations section, pg. 95.
<b>Strategy</b> Current and potential impacts of climate-related risks and opportunities on the organizations business, str	rategy, and financial planning
Climate-related risks and opportunities the organization has identified in the short, medium, and long term	
Impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	Please refer to these sections:  • Climate change risk vulnerability analysis, pg. 39.
Resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario (IPCC)	TCFD Recommendations, pg. 95.
Risk management How the organization identifies, assesses, and manages climate-related risks	
Organization's processes for identifying and assessing climate-related risks	<ul> <li>Please refer to these sections:</li> <li>Climate change risk vulnerability analysis, pg. 39.</li> <li>TCFD Recommendations, pg. 95.</li> </ul>
Organization's processes for managing climate-related risk	Through our Sustainability Committee, we define climate-related physical and transitional risk management strategies. This includes adaptation and resilience initiatives for our properties and the involvement of the Operations and Finance departments.
	Please refer to TCFD Recommendations section, pg. 95.
How the processes for identifying, assessing, and managing climaterelated risks are integrated into the overall risk management of the organization	Currently, the Sustainability Committee, through the Sustainability Department, integrates the processes to identify, evaluate and manage climate-related risks. We plan that in the mid-term, the management process will be developed in a transversal strategy with the Audit Committee, through the organization's comprehensive risk management.
	Please refer to TCFD Recommendations section, pg. 95.
Metrics and objectives Used to assess and manage relevant climate-related risks and opportunities	
Metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	Climate change scenarios provided by the IPCC  • Number of properties with high vulnerability to physical risks  • Financial and operational implications of physical and transitional risks  • Metric tons of CO <sub>2</sub> e generated by the organization
Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks	Please refer to Climate change risk vulnerability analysis (pg. 39) and Carbon footprint management sections (pg. 96).
Targets used by the organization to manage climate and performance-related risks and opportunities compared to objectives	Please refer to Climate change risk vulnerability analysis (pg. 39), Objectives (pg. 85) and Carbon footprint management sections (pg. 96).

# **TNFD RECOMMENDATIONS**

Recommendations	Direct Response / Page
Governance  Disclose the organisation's governance of nature-related dependencies, impacts, risks and or	oportunities.
Description of the board's oversight of nature-related dependencies, impacts, risks and opportunities	The oversight of risks, impacts, dependencies, and opportunities related to nature is integrated at the highest levels of corporate governance. The Sustainability Committee, which reports to the Technical Committee, is responsible for overseeing the FUNO° sustainability strategy, including matters related to natural capital. This Committee periodically reviews progress in identifying and managing environmental risks and impacts, as well as opportunities arising from improved biodiversity and ecosystem services management across our real estate portfolios.
	The Technical Committee receives regular reports on these matters, prepared by the Sustainability Department in coordination with the operational areas. This oversight enables the Committee to make informed decisions regarding investments, acquisitions, and operations, taking into account not only financial factors but also the impacts and dependencies of our activities on nature. Furthermore, an organizational culture is promoted that recognizes the importance of integrating nature into strategic decision-making, in alignment with the principles of the TNFD.
Description of management's role in assessing and managing nature-related dependencies, impacts, risks and opportunities	FIBRA UNO management plays a central role in evaluating and managing dependencies, impacts, risks, and opportunities related to nature. The Sustainability Department, in coordination with the Operations, Procurement, and Finance areas, leads the integration of environmental considerations into decision-making processes and strategic planning. This department is responsible for implementing tools to assess nature-related risks, identifying critical dependencies on ecosystem services —such as access to water, air quality, and climate regulation— and proposing suitable ways to mitigate and adapt.
	This structure enables us to anticipate emerging risks, comply with environmental regulations, and capitalize on opportunities related to the transition toward a more sustainable and regenerative economy.
Description of the organisation's human rights policies and engagement activities, and oversight by the board and management, with respect to Indigenous Peoples, Local Communities, affected and other stakeholders, in the organisation's assessment of, and response to, nature-related dependencies, impacts, risks and opportunities	FIBRA UNO acknowledges that the protection of human rights and the active participation of stakeholders are essential for the responsible management of impacts and dependencies related to nature. Our sustainability policy incorporates principles of respect for human rights, in line with the United Nations Guiding Principles on Business and Human Rights, and extends to our operations, supply chain, and relationships with local communities.
	In cases where our activities may have direct or indirect interaction with Indigenous or local communities, we are committed to conducting processes of free, prior, and informed consultation, ensuring that their voices are heard and considered in decision-making. This includes assessing environmental and social impacts, as well as identifying opportunities to create shared value.
	Furthermore, transparency and accountability are promoted through the disclosure of progress and results in our sustainability reports. FUNO® maintains continuous dialogue channels with key stakeholders —including local authorities, civil society organizations, and community representatives— to strengthen the management of nature-related risks and opportunities from an inclusive and equitable perspective.

Recommendations	Direct Response / Page
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### Strategy

Disclose the effects of nature-related dependencies, impacts, risks and opportunities on the organisation's business model, strategy and financial planning where such information is material.

Description of the nature-related dependencies, impacts, risks and opportunities the organisation has identified over the short, medium and long term

FIBRA UNO is currently in the process of identifying and assessing our main dependencies and impacts on nature, as well as the associated risks and opportunities, considering short- (1–3 years), medium- (3–7 years), and long-term (more than 7 years) time horizons. This analysis is conducted based on the LEAP (Locate, Evaluate, Assess, Prepare) approach proposed by the TNFD.

Dependencies, impacts, risks, and opportunities related to nature have begun to significantly influence the business model and strategy of FIBRA UNO. As a leading real estate trust in Mexico, FUNO® recognizes that our operations depend on key natural resources such as water, energy, and climate stability, as well as on healthy urban environments that enhance the inhabitability and value of our properties.

Description of the effect nature-related dependencies, impacts, risks and opportunities have had on the organisation's business model, value chain, strategy and financial planning, as well as any transition plans or analysis in place

In response to these factors, our development and operational strategy has been adjusted to incorporate environmental sustainability criteria from the project planning stage. This includes selecting locations with lower exposure to physical risks (such as flooding or water stress), implementing energy and water efficiency technologies, and integrating green infrastructure into our properties. These changes have directly influenced our value chain, promoting more sustainable practices among suppliers and contractors.

Additionally, transition plans are being developed to progressively align our portfolio with a low-carbon and nature-positive economy, in line with emerging international frameworks.

Description of the resilience of the organisation's strategy to nature-related risks and opportunities, taking into consideration different scenarios

FIBRA UNO has undertaken the assessment of the resilience of our corporate strategy against various nature-related risk and opportunity scenarios, taking into account both physical and transition factors. This analysis is based on forward-looking scenarios that include cases of biodiversity loss, water stress, extreme weather events, and regulatory changes related to the conservation of ecosystems and environmental services.

### **Risk and Impact Management**

Describe the process used by the organisation to identify, assess, prioritise and monitor nature-related dependencies, impacts, risk and opportunities.

Description of:

- The organisation's processes for identifying, assessing and prioritising nature-related dependencies, impacts, risks and opportunities in its direct operations
- The organisation's processes for identifying, assessing and prioritising nature-related dependencies, impacts, risks and opportunities in its upstream and downstream value chain(s)

FUNO® has established structured processes to identify, assess, and prioritize nature-related dependencies, impacts, risks, and opportunities, both in our direct operations and throughout the value chain. These processes are aligned with the LEAP approach recommended by the TNFD and they are integrated into our corporate risk management and sustainability strategy.

In our direct operations, systematic analyses are performed for real estate assets to identify key dependencies such as access to water, air quality, and climate-related events. Impacts such as resource consumption, waste generation, and disruption of urban ecosystems are evaluated.

Within the value chain, environmental risks associated with suppliers, contractors, operators, tenants, and lessees have been mapped and assessed. The factors considered include the use of high-impact materials, construction practices, energy efficiency, and waste management. Through ESG questionnaires, contractual clauses, and training programs, greater awareness and environmental action across the chain are promoted.

These processes enable FUNO® to prioritize mitigation and adaptation actions, identify opportunities for sustainable innovation, and strengthen the resilience of our business model in the face of emerging environmental challenges.

Recommendations	Direct Response / Page
	Continuous monitoring mechanisms exist at FUNO® to assess nature-related dependencies, impacts, risks, and opportunities as a comprehensive part of our environmental and sustainability management system. These processes allow us to maintain an up-to-date view of our environmental performance, anticipate emerging risks, and adjust our strategy in a timely manner.
Description of the organisation's processes for monitoring nature-related dependencies, impacts, risks and opportunities	Monitoring is conducted through key environmental performance indicators (KPIs), which include water consumption, waste generation, energy efficiency, greenhouse gas emissions, and ecosystem regeneration. These indicators are collected periodically at the asset level and consolidated into the Comprehensive Annual Report.
	Monitoring is further supported by internal and independent audits, as well as stakeholder feedback processes that include input from tenants, local communities, and regulatory authorities.
Description of how processes for identifying, assessing, prioritising and monitoring nature-related risks are integrated into and inform the organisation's overall risk management processes	The FUNO® Sustainability Committee, in coordination with the Sustainability Department, has integrated nature-related variables—such as exposure to extreme weather events, scarcity of natural resources, and the loss of ecosystem services—into the risk matrices used for strategic decision-making. These risks are assessed using both quantitative and qualitative methodologies and are prioritized based on their likelihood of occurrence and the potential impact on the organization's assets, revenue, and reputation.
	The outcome of these evaluations are periodically reported to senior management and the Technical Committee, and are used to define mitigation, adaptation, and response plans. Additionally, there are feedback mechanisms established to continuously update risk analyses based on new scientific, regulatory, or operational information.
	This integration strengthens our ability to anticipate and manage complex risks while identifying opportunities to innovate in the design, operation, and financing of resilient and sustainable real estate assets.
Metrics and Targets  Disclose the metrics and targets used to assess and manage material nature-related dependent	encies, impacts, risks and opportunities.
Disclose the metrics used by the organisation to assess and manage material nature-related risks and opportunities in line with its strategy and risk management process	FUNO® has developed a set of key metrics to assess and manage material nature-related risks and opportunities, aligned with our sustainability strategy and risk management system. These metrics enable us to monitor the organization's environmental performance, identify areas for improvement, and make informed decisions that strengthen the resilience of our assets and operations.
	<ul> <li>The primary metrics used:</li> <li>Total water consumption (m³/sqft leasable), separated by source (municipal, recycled, rainwater catchment).</li> <li>Water efficiency index in properties with high risk of water scarcity</li> <li>Total energy consumption and proportion of renewable energy used</li> <li>GHG (greenhouse gas) emissions, both direct (Scope 1) and indirect (Scope 2); Scope 3 measurement is currently underway</li> <li>Percentage of properties with environmental certifications (LEED®, EDGE, etc.)</li> <li>Number of assets exposed to nature-related physical risks (flooding, heat waves, water scarcity)</li> <li>Environmental compliance index noted in internal and independent audits</li> </ul>
	These metrics are periodically reviewed by the Sustainability Department and reported to the Sustainability Committee. Additionally, they serve as the basis for setting continuous improvement targets and for evaluating progress toward environmental commitments assumed by FUNO®, including our contribution to the Sustainable Development Goals (SDGs) and alignment with international frameworks such as the TNFD and the TCFD.

Recommendations	Direct Response / Page
	FUNO®, adopted a set of specific metrics to evaluate and manage our key dependencies and impacts on nature, with the aim of strengthening our environmental performance and reducing our ecological footprint. These metrics allow us to identify critical areas for intervention, set improvement targets, and transparently communicate progress toward a more sustainable operation.
	<ul> <li>EMetrics used to evaluate dependency:</li> <li>Water scarcity index in regions where assets operate, based on sources such as Aqueduct (WRI).</li> <li>Water consumption per sources (municipal, potable, recycled, rainwater), as an indicator of dependence on local water resources</li> </ul>
Disclose the metrics used by the organisation to assess and manage dependencies	<ul> <li>Access to urban ecosystemic services such as air quality and mulch in neighboring zones.</li> </ul>
and impacts on nature	To evaluate impacts, FUNO® uses metrics such as:  • Total water footprint and by asset  • Direct and indirect carbon footprint  • Volume of waste generated and percentage recycled, as an indicator of pressure on ecosystems
	These metrics are continuously monitored and integrated into our sustainability reports and the Sustainability Department dashboards. In addition, we are in the process of incorporating metrics aligned with the Natural Capital Protocol framework and the Global Reporting Initiative (GRI) Disclosure Standards to strengthen the traceability and comparability of our environmental performance.
	There are specific environmental goals and objectives established by FUNO® to proactively manage dependencies, impacts, risks, and opportunities related to nature. These goals are aligned with our sustainability strategy and international environments commitments, such as the SDGs and the Paris Agreement.
	Principal objectives established:
Describe the targets and goals used by the organisation to manage nature-related dependencies, impacts, risks and opportunities and its performance against these	<ul> <li>Reduced potable water consumption by 20% per leasable square meter by 2030, through the implementation of water- efficient technologies and catchment and reuse systems</li> </ul>
	• A 20%-increase by 20230 in the proportion of renewable energy used in common operations, as part of the decarbonization strategy
	By 2028, achieve environmental certification (LEED®, EDGE or similar) in at least 40% of the operating portfolio, prioritizing assets with greater environmental impact  A 20% increase in the great and permeable surface great in pay developments by 2027 thus centributing to urban.
	<ul> <li>A 30%-increase in the green and permeable surface areas in new developments by 2027, thus contributing to urban biodiversity and to natural regulation of the climate</li> </ul>
	<ul> <li>A 54.2% reduction in GHG emissions (Scopes 1 and 2) by 2032, as compared to base-year information from 2019</li> <li>Implement climate adaptation biodiversity plans in 100% of all new developments, beginning in 2026</li> </ul>
	Performance against these goals is monitored annually and reported in FUNO® sustainability reports. In addition, periodic review mechanisms have been established to adjust our objectives based on technological progress, regulatory changes, and the evolution of environmental risks. This goal-oriented approach enables us to move toward a more resilient, efficient operation aligned with a nature-positive economy.



# CONTACT

### INFORMATION FOR INVESTORS

**Jorge Pigeon and Sofía Peña** 

Investor Relations & Capital Markets

investor@fibrauno.mx

### INFORMATION ON SUSTAINABILITY

**GRI** 2-3

**Ana Karen Mora** 

Sustainability and FUNO® Foundation

sostenibilidad@fibrauno.mx



Saqqara San Pedro Garza García, N.L.



**GRI** 2-1

Antonio Dovalí Jaime 70, SAMARA Torre B, piso 11

Santa Fe, México, CP. 01210, Mexico City

+52 (55) 4170 7070

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