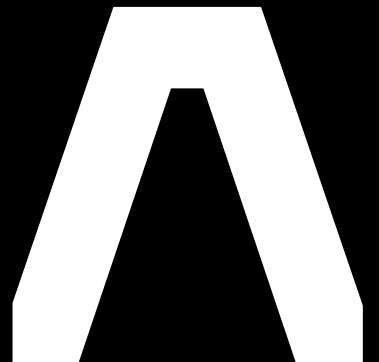


FIBRA**SOMA**

Sustainability Report 2024

July 2025



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MESSAGE

FIBRA **SOMA**

Message to Investors

GRI 2-14, 2-22

Dear Investors,

We are proud to share with you our second Annual Sustainability Report. As we did at the end of last year, this document aims to present the progress and achievements behind the development and implementation of our ESG Strategy, which we have been developing since 2023 with the help of external advisors to ensure that we are in line with best practices for real estate companies at a global level.

Our intent is to demonstrate our commitment to managing the topics we identify as most relevant to the Company and our stakeholders through our first materiality analysis, which we conducted in 2023.

We continued to move forward with the first phase of our strategy, which focuses on environmental topics. We seek to contribute positively to the environment because we are convinced that sustainable growth is only possible if we act responsibly and take care of the natural resources around us. The environmental efforts we continue to undertake go beyond protecting the environment; we believe they contribute to a long-term vision aiming to generate value for the community and mitigate our operations' environmental impacts.

We remained focused on four fronts in particular: reducing carbon emissions, optimizing water use, promoting responsible waste management, and reducing the environmental impact of our buildings. This was done with the intention of building a more resilient future for both the company and all stakeholders involved in our activities. To achieve this, in 2024 we designed manuals, policies, and templates to ensure the implementation of standardized environmental management processes across all our assets. We also established a training period on ESG topics for asset managers.

Providing inclusive spaces remains one of our priorities, which is why we made sure to assess the scope of our diversity, equity, and inclusion practices. Throughout 2024, we maintained several initiatives to promote these values, such as monthly integration activities (some of which included family participation), sports tournaments, and sensitivity discussions.

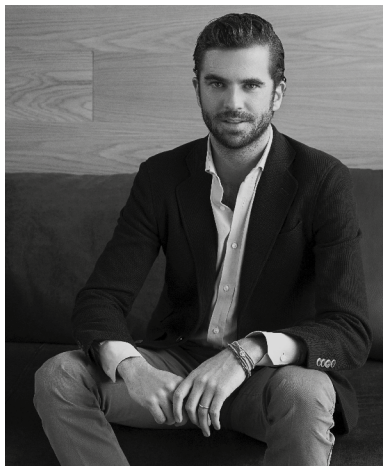
Our solid corporate governance is increasingly informed about the relevance of non-financial issues for Fibra SOMA's resilience and development in the short, medium, and long term. We will continue to work under the supervision

of our Technical Committee as the highest governing body—which is aligned with local industry best practices—to achieve international standards.

Finally, we would like to take this opportunity to acknowledge the effort and dedication of each one of our collaborators. They are the ones who make the development and growth of our ESG Strategy possible every day. Our teamwork has resulted in sustainability becoming a cornerstone of our decisions and actions. With clear and measurable initiatives, we will work continuously to improve our performance. Thank you all for being part of the change and transformation of our company.

We reiterate our sincere gratitude to all our stakeholders for their continued support, trust, and partnership during this process toward a more sustainable Fibra SOMA. We understand that you share our vision for a future defined by comprehensive long-term value creation. We are excited about what we will achieve together in coming years and remain committed to sharing our progress and objectives with you as they develop.

Regards,



José Juan Sordo Madaleno de Haro
Chief Executive Officer – Pangea
Administration, S.C.
Manager of Fibra SOMA



Francisco Javier Sordo Madaleno Bringas
Chairman of the Fibra SOMA Technical Committee



PROFILE

FIBRA **SOMA**

Fibra SOMA

GRI 2-1, 2-6

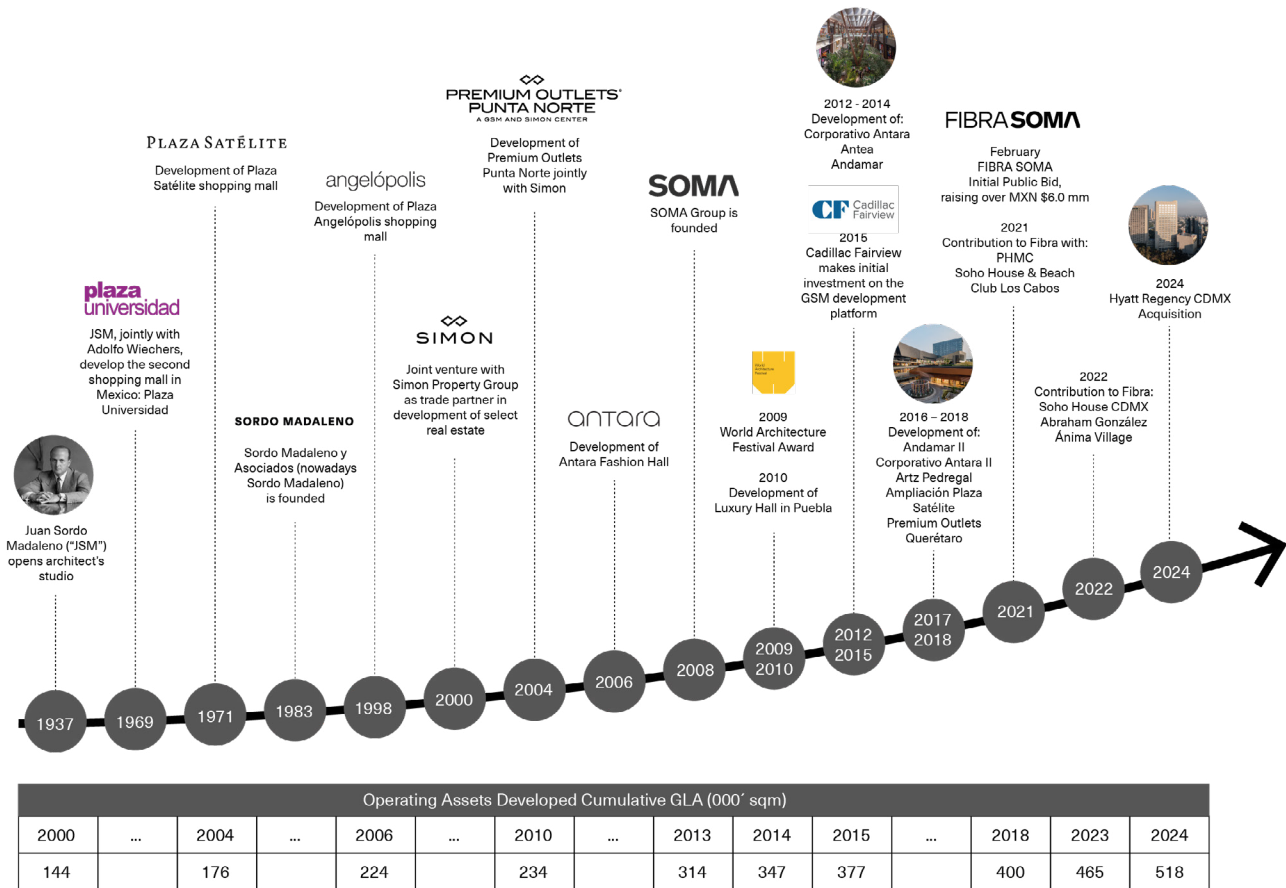
We do not just build shapes, we develop spaces. Spaces make experiences possible, and experiences transform realities.

We are an Investment Trust focused on the acquisition, leasing, and management of real estate in Mexico. We were incorporated by an entity of Grupo SOMA, a leader in asset management with approximately USD \$3.6 billion in assets under management as of December 31, 2024.

Our Trust is managed internally. We have a local management team with significant experience in the Mexican real estate sector, focused on highly specialized investment and asset management.



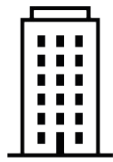
Our history



We are backed by nearly 90 years of experience in building real estate projects that create unique and revolutionary architectural, interior, and urban experiences. We facilitate the development of spaces and cities that contribute to the well-being of those who live in them.

Fibra SOMA in numbers – 2024

GRI 2-1



20 portfolio properties



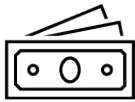
+506 thousand sqm of operating assets



98% average occupancy



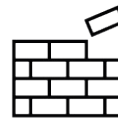
7-8% average lease spread



\$2,187 m NOI by the end of 2024



1,462 tenants by the end of 2024



+330 thousand sqm of GLA in development



US\$3,600 million in Assets Under Management¹

(1) Refers to investment properties and investments in joint companies.

Our Philosophy

GRI 2-23

We create cities that catalyze a better future.

We measure progress in human terms, thereby fostering conditions for economic success. We design cities and neighborhoods that are inclusive, promote the health of people and the planet, and create opportunities for connection. We believe that the future of urban life lies in sustainable, experience-oriented, and socially conscious development. SOMA's work involves a level of quality that can only be achieved through meticulous attention to detail, a constant focus on improvement, passion for every initiative, and global partnerships with like-minded stakeholders.

Serving as reflections of the urban landscape's culture and actors, at SOMA we do not follow trends, we create them. We seek to be a transformative force by designing connections within the built environment and stimulating relationships among the people who bring these spaces to life.

Portfolio

GRI 2-1, 2-2

Robust and diversified portfolio of premium real estate with first-class tenants.

Our portfolio is strategically located in regions with increasing economic activity, in densely populated areas, and within the most relevant commercial, office, and touristic corridors in Mexico. Fibra SOMA's properties include emblematic assets with noteworthy tenants and a sizable visitor flow. Over time, these assets have generated a positive impact on surrounding neighborhoods.



Assets in operation

GRI 2-1, 2-6

Our operating portfolio includes mature assets that have been maintained, renovated, and updated in line with new trends in the retail industry to maximize visitor traffic. As a result, these assets have become benchmarks in their respective locations. As of December 31, 2024, the Trust's asset portfolio consists of 20 real estate assets

with an average age of 12 years. Of these properties, 11 are operating: three have been operating for more than 20 years, two have been in operation for between 10 and 20 full years, and six have been operating for between 1 and 10 full years.



Luxury Hall (10,385 sqm of GLA)

Located in the State of Puebla, this space is next to the Angelópolis Shopping Center. It was inaugurated in 2010 as a multi-faceted shopping center with a range of commercial spaces featuring the most exclusive brands and terrace restaurants. It is considered an innovative concept, combining the shopping center experience with special events, loyalty programs and a wide range of products and services.

Angelópolis (36,221 sqm of GLA)

This shopping center opened its doors in 1998, located in one of the fastest growing and most profitable areas in the state of Puebla. It has 148 stores driving and promoting retail activity and is considered a significant landmark within the State.



Artz (111,183 sqm GLA)

Opened in 2018, it is the largest shopping center in terms of turnover and visitors in the entire southern part of Mexico City. It has a wide range of luxury stores, services, entertainment, gardens, and an art space. It also has three office towers, making it one of the most exclusive mixed-use complexes in Mexico.

Premium Outlets Punta Norte (31,581 sqm of GLA)

An open-air shopping center that opened in 2004, offering national and international designer brands. Shoppers can find up to 165 stores offering a wide range of retail options with discounts of up to 65% every day.



Premium Outlets Querétaro (25,925 sqm of GLA)

Located 6.3 km from Querétaro, the largest city in the Bajío region, this shopping center was inaugurated in 2019 and is the main attraction for visitors to and from Mexico's export corridor. It has more than 80 stores and offers an outdoor experience for shopping and dining.

Plaza Satélite (76,803 sqm of GLA)

Inaugurated in 1971 as one of the first shopping centers in the country, it has 250 stores and offers a wide range of products, services and entertainment, making it one of the most visited shopping centers in the country. In 2020, a retrofitting project was finished, turning its parking area into the largest natural park of its kind in Latin America. This park benefits the environment by purifying the air, retaining rainwater, and promoting micro-ecosystems within the city.



Plaza Universidad (30,569 sqm of GLA)

Built in 1969, it is considered the second shopping center of its kind in the country. With 80 stores, it attracts visitors by offering a shopping and entertainment experience based on comfort and customer satisfaction.



Andamar I y II (63,132 sqm of GLA)

This shopping center is located in Boca del Río and was inaugurated in 2014 (Andamar I) and expanded in 2016 (Andamar II). It is the leading shopping center in the state of Veracruz, offering premium brands and a unique experience of oceanside shopping, entertainment and more.

Antea Lifestyle Center (79,721 sqm of GLA)

It was inaugurated in 2013 and is considered the second largest in Latin America. It offers a wide range of brands, services, and second-tier entertainment. It houses 187 stores and is an important economic driver for the state of Querétaro generating approximately 1,500 jobs.



Hyatt Regency Ciudad de México

Asset acquired by Fibra SOMA in October 2024. Located in the Polanco neighborhood, the most attractive area of Mexico City for business and tourism, this hotel has 755 rooms and is operated by Hyatt. It was built in 1982 and renovated in 2022. During 2024, it reached an average occupancy rate of 78%. The hotel offers a wide range of dining options, including restaurants specializing in different cuisines, such as Yoshimi, Teppan Grill, Rulfo, and Amado. Various agreements with key partners allow this hotel to increase income from both strategic groups and individual travelers.

Assets Under Development

GRI 2-1, 2-6



Park Hyatt Mexico City (40,000 sqm of GLA)

This project consists of the development of a hotel and offices. The hotel will have approximately 156 rooms and suites with facilities suitable for meetings, conferences, banquets, and a fitness-spa center, while the offices will comprise approximately 25,000 sqm of leasable space.

Expansión Antara (90,000 sqm of GLA)

The Antara Expansion project is located on a plot adjacent to Antara Fashion Hall and includes approximately 90,000 sqm of mixed-use space. This new space will include a shopping area, offices, and a hotel.



Soho House Los Cabos (12,000 sqm of GLA)

Soho House is a group of membership clubs in 20 countries comprising 27 hotels and houses. This particular project will develop a hotel with approximately 15 rooms, as well as a beach club that will be available exclusively to Soho House members.

Ánima Los Cabos (23,000 sqm of GLA)

This project plans to develop 18,600 sqm of retail space within the Cabo del Sol complex in Los Cabos. The project will feature well-known luxury, fashion, and wellness brands, as well as a luxury restaurant area



Soho House Mexico City Phase II (12,000 sqm of GLA)

Soho House is a group of membership clubs present in 20 countries, comprising 27 hotels and houses. This particular project will develop a hotel with approximately 32 rooms. However, it has been operating as a club since September 2023.

Reforma (90,000 sqm of GLA)

Reforma Colón is a mixed-use asset that will include office space, retail, a hotel, and a residential component. Construction will be carried out in two phases.





SUSTAINABILITY

FIBRA **SOMA**

Stakeholders

GRI 2-16, 2-29

In 2023, we began a process to develop our Environmental, Social and Governance (ESG) Strategy with the firm conviction of strengthening these aspects in our current management to ensure sustainable operations.

With the support of external advisors specializing in ESG matters, we were able to identify our stakeholders. These include all entities, organizations, or individuals we have an impact on and who have a significant impact on our operations.

Based on the analysis carried out, we identified the following stakeholders:

Collaborators	Corporate Governance	Investors	Regulatory Bodies	Tenants
Communication Channels <ul style="list-style-type: none"> - Video calls - Personal assistance - Email - Phone line - Internal social network - Work environment surveys - Annual reports - Quarterly reports - Monthly meetings with the CEO 	Communication Channels <ul style="list-style-type: none"> - General Assembly - Phone line - Video calls - Personal assistance - Email - Quarterly reports - Annual reports 	Communication Channels <ul style="list-style-type: none"> - Personal assistance - Phone line - Video calls - Email - Institutional platform - Quarterly reports - Annual reports 	Communication Channels <ul style="list-style-type: none"> - Email - Institutional platform 	Communication Channels <ul style="list-style-type: none"> - Phone line - Video calls - Personal assistance - Email - Quarterly reports - Annual reports
Expectations <ul style="list-style-type: none"> - Service quality - Timely responses - Occupational well-being - Corporate culture - Benefits and compensations - Adequate working conditions - Company's main operating results 	Expectations <ul style="list-style-type: none"> - Accountability - Business continuity - Best practices - Performance monitoring and analysis - Sustainability and ESG performance - Operating and Financial Department 	Expectations <ul style="list-style-type: none"> - Timely information - Operation and financial information - Accountability - Support for doubts and queries - Best practices - Performance monitoring and analysis - Sustainability and ESG performance 	Expectations <ul style="list-style-type: none"> - Compliance with obligations required of public organizations 	Expectations <ul style="list-style-type: none"> - Solutions to needs - Quality service - Building quality and maintenance - Property occupancy performance - Initiatives related to the improvement of areas affluence and sales portfolio - Marketing strategies
Frequency: daily	Frequency: when required	Frecuencia: eventual	Frequency: when required	Frequency: weekly

Financial institutions

- Communication Channels**
- Phone line
 - Video calls
 - Personal assistance
 - Email
 - Quarterly reports
 - Annual reports



- Expectations**
- Fulfillment of contractual obligations
 - Timely payments
 - Long-term relationships

Frequency: weekly

Suppliers

- Communication Channels**
- Phone line
 - Personal assistance
 - Email
 - Institutional platform
 - Annual reports



- Expectations**
- Fulfillment of contractual obligations
 - Timely payments
 - Long-term relationships

Frequency: weekly

Community

- Communication Channels**
- Phone line
 - Personal assistance
 - Events and social initiatives
 - Social media
 - Traditional communication methods



- Expectations**
- Minimize the environmental and social impact of shopping centers
 - Donations to improve living conditions
 - Community outreach programs

Frequency: when required

Visitors

- Communication Channels**
- Personal assistance
 - Social media
 - Customer satisfaction surveys
 - Traditional communication methods



- Expectations**
- Facility quality and maintenance
 - Wide range of commercial offerings/services
 - Frequent sales and events
 - New businesses that fulfill their needs

Frequency: daily

Authorities

- Communication Channels**
- Personal assistance
 - Email
 - Phone line
 - Institutional platform



- Expectations**
- Prompt compliance with applicable regulations
 - Timely fulfillment of obligations

Frequency: when required

ESG Strategy

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



We are committed to steering our ESG strategy toward addressing the four relevant objectives that resulted from our materiality analysis to immediately meet stakeholder requirements and align this strategy with Fibra SOMA's guidelines for 2030.

In 2023, in collaboration with an independent third party, we conducted our double materiality analysis to identify the topics most relevant to our stakeholders, while assessing their significance in the industry.

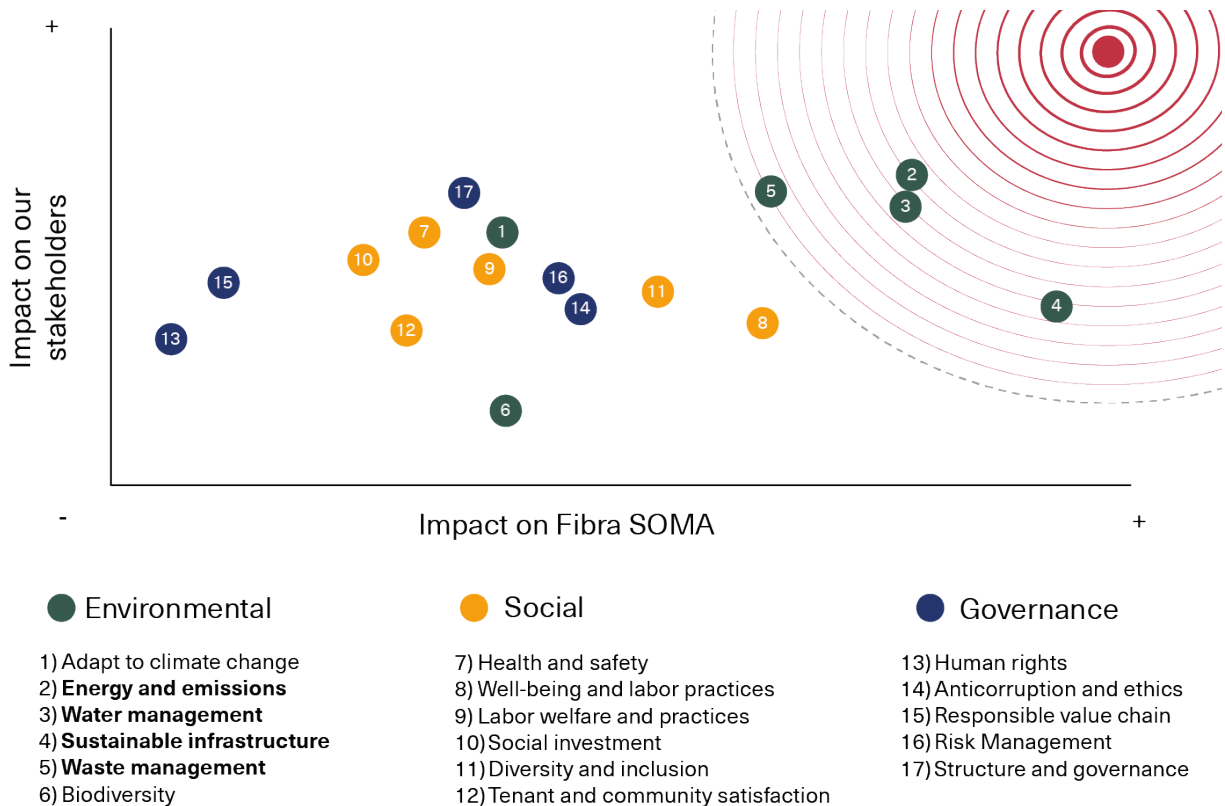
Identifying material topics also involved analyzing trends, standards, and frameworks published by the following organizations:

- Global Real Estate Sustainability Benchmark (GRESB)
- Task Force on Climate Related Financial Disclosures (TCFD)
- Sustainability Accounting Standards Board (SASB)
- S&P Corporate Sustainability Assessment (CSA)
- Morgan Stanley Capital International (MSCI)
- Global Reporting Initiative (GRI)



We believe these reflect the highest global ESG reporting and compliance standards.

Based on the double materiality analysis carried out in 2023, we identified the following topics as the most material for our internal and external stakeholders. We identified four main topics upon which we have been developing the first phase of our strategy. They are all focused on Environmental Management:



Contribution to the Goals (SDGs)

We take the Sustainable Development Goals (SDGs) established by the United Nations as a framework for the areas we seek to have a positive impact on.

SDG	Goals	Fibra SOMA Actions
	4.4	We provide training opportunities to enhance the professional and personal development of our collaborators.
	5.5	We believe in the value of a diverse workforce, which is why we ensure equal leadership opportunities at all levels. 42% of our staff are women.
	6.3 6.4	We seek efficiency in all our assets' infrastructure by implementing measures to reduce water consumption and waste, while increasing its reuse and recycling.
	7.3	We are rolling out an energy transition plan toward renewable sources and implementing energy efficiency measures to manage our use of resources and mitigate GHG emissions.
	8.3 8.5 8.8	We respect workers' rights and exceed the benefits required by law. We prioritize the well-being and satisfaction of each collaborator to improve their quality of life.
	9.1 9.2 9.4	We are committed to our responsibility to develop the highest quality, resilient, and sustainable infrastructure, fostering inclusive community spaces.
	12.2 12.6	We guarantee that the materials and resources we use in the construction and development of our properties are sourced and managed sustainably.
	16.5 16.6 16.7	Our company's integrity is based on sound corporate governance and a culture of compliance, led by members with years of experience in the sector.
	17.14 17.17	We collaborate with authorities and regulatory bodies to comply with all applicable regulations and generate public-private synergies, avoiding any conflict of interest.

Our Sustainability Plan is designed to achieve clear results in four areas that we consider priorities:

1. Energy and emissions
2. Water management
3. Sustainable infrastructure
4. Waste management

During 2024, we designed manuals, procedures, and formats to make managing these material topics easier, as well as other processes related to legal compliance, internal audits, recruitment, training, communication, and sustainable sourcing. As part of our strategy, we have defined 2025 as our baseline year for measuring all data related to these four initial topics. Having a well-defined starting point will enable us to drive change through the management of KPIs and target-based objectives that guide our progress.

Once we have established management procedures that will enable the ongoing assessment and improvement of these initial material topics, we will focus on boosting our performance in the other risks and opportunities identified in the materiality analysis.

Our ESG strategy, including the measurement of the above indicators, will be developed within the framework of our Environmental Management System Policy, which we developed in 2024. In this Policy, we pledge to comply with all applicable national and international environmental laws and regulations for each of the relevant objectives resulting from our periodic materiality analysis reviews.



ENVIRONMENTAL CAPITAL

FIBRA **SOMA**

Stance Against Climate Change

GRI 2-25

As real estate operators and developers, we recognize the environmental impact we have. Therefore, we have decided to focus our efforts on prioritizing environmental care throughout our value chain. We concentrate on reducing our carbon footprint through resource utilization, sustainable energy generation in our current properties, and the design and construction of highly efficient buildings.

SOMA believes that cities can reach their full potential when they are built on a foundation that respects the natural environment and the social fabric of the community. With a holistic view of sustainability, we create designs that minimize environmental impact through different strategies, such as park revitalization and historic and heritage preservation, among others, maximizing opportunities for social connection.

At Fibra SOMA, we are aware of the effects caused by climate change and believe that they represent a major global challenge. It is extremely important to care for the environment and seek to preserve biodiversity, both in Mexico and worldwide. That is why we believe it is necessary to join forces as a company to mitigate and prevent these effects through the implementation of certain policies and measures in our daily operations.



Climate Change Risks

NIIF S2: ISSB

We recognize that it is increasingly important, both strategically and legally, to analyze the risks and opportunities arising from climate change. It is important that we understand how they may affect our operations in the short, medium, and long term.

In general, we have identified that we are at risk of the following:

Physical Risks

These could cause physical damage to our assets or disrupt our supply chain. They stem from increasingly intense and frequent natural phenomena such as floods, droughts, heat waves, cyclones, and fires.

Possible Impacts:

- Extraordinary maintenance, repair, or remodeling expenses for real estate.
- Increase in fixed insurance costs to cover damages.
- Transportation expenses for the supply of raw materials, such as water, for the operation of our properties.
- Decrease in the productivity of construction and corporate staff due to working conditions that may lead to illness or disability.

Transition Risks and Opportunities

These are derived from changes that could come about in regulatory, social, and technological matters to adapt to new, more intense, and less predictable climatic conditions.

Possible Impacts:

- A more agile transition towards using renewable energy sources.
- Financial savings from using clean energy.
- Damage to reputation due to possible regulatory non-compliance.
- Loss of tenants due to lack of trust.
- Financial loss resulting from the payment of any fines related to legal, environmental, and/or operational non-compliance.
- Implementation of technology to make the management and use of available resources more efficient, both in terms of human capital and the development and operation of properties.

As part of our ESG strategy, we will seek to deepen our understanding and adaptation strategies to respond to the risks and opportunities that may arise for the Company in coming years.

Energy and Emissions Management

GRI 3-3, 2-25

At Fibra SOMA, it is extremely important to take concrete actions to achieve more efficient energy consumption that translates into GHG emission reductions. We are aware that regulatory scrutiny on this issue is becoming increasingly strict to comply with the Paris Agreement, and we understand our responsibility to contribute in the mitigation of climate change.

Throughout 2024, with the support of independent experts, we provided training to the teams tasked with managing energy consumption within our assets. We encourage our collaborators and tenants to use energy efficiently by raising awareness and training them.



Strategic Goal

To position Fibra SOMA as an industry leader in operational environmental performance through an environmental management system and decarbonization strategy aligned with the international commitments of the Paris Agreement.



Strategic Actions

- Conduct a scope 1, 2, and 3 emissions inventory in accordance with the National Emissions Registry.
- Develop a decarbonization strategy.
- Implement an energy transition plan toward renewable sources.
- Promote a sustainable operations guide for tenants.

Energy

GRI 3-3

Most of the energy consumption we record comes from our tenants' activities on our properties. They consume a significant amount of energy in different forms, so it is important to work with them to manage and optimize their use of these resources.

Primary Sources of Energy:

- **Electricity from the national grid (CFE):** for lighting offices and properties.
- **LP gas / Natural gas / Refrigerants:** for kitchen areas, hydraulic heating, and air conditioning.
- **Diesel / Gasoline:** for the operation of machinery and personal vehicles, as well as for transporting materials and logistics for the construction of buildings.

Each of our assets has worked on different initiatives to promote the resilience of our electricity supply and the implementation of consumption efficiency measures. These include:

- Installation of LED lighting and motion sensors to cut down on electricity consumption.
- Installation and/or supply of renewable energy sources, such as solar panels.
- Use of natural light and design of new buildings that prioritize it.

Emissions

GRI 3-3

Initially, we will calculate our carbon footprint and emissions internally.

We plan to begin officially measuring and improving our emissions with 2025 as our baseline year. We have identified the main sources of emissions by scope in our operations, which are divided as follows:

Scope 1

- Logistics and transportation of construction materials with our own vehicles.

Scope 2

- Energy purchased for consumption in offices and assets, including:
 - Electricity (CFE)
 - LP Gas
 - Natural Gas
 - Diesel
 - Renewable energy

Scope 3

- Staff mobility and transportation.
- Business trips.
- Logistics and transportation of construction materials from third parties and suppliers.
- Imports of construction materials.
- Waste disposal.

Water Management

GRI 3-3, 2-25, 303-1, 303-2

Water is a finite resource that we share with communities, nature, individuals, and other businesses. Because several of these groups are constantly growing, the demand for water increases accordingly.

This resource is essential for different areas of our assets' operations, whether for sanitation, maintenance, drainage, or chilling functions, among others.



We have a total of 10 wastewater treatment plants at some of our assets, which are complemented by other good practices such as the reuse of this natural resource, awareness campaigns for visitors and tenants on the efficient use of water, installation of water-saving fixtures in bathrooms, and future installation of rainwater collectors.

Our treatment plants have the primary objective of improving the quality of wastewater discharges to maximize their reuse or ensure their safe return to the environment.



Strategic Goal

To ensure the availability and sustainable management of water in all operating assets.



Strategic Actions

- Periodically conducting water risk analyses.
- Promoting sustainable operations guidelines with tenants.
- Obtaining a water management certification.
- Determining a water intensity baseline.

Waste Management

GRI 3-3, 2-25, 306-1, 306-2

Efficient waste management improves our competitiveness in terms of reducing costs and environmental liabilities. Information on hazardous and non-hazardous waste produced by our assets, along with disposal destinations, is invaluable for managing the impact of our waste.

All our assets are governed by a basic operations manual that refers to procedures for the collection, sorting, and disposal of waste. These procedures also mention the responsibilities of tenants and asset operators. In specific cases, property managers have developed their own manuals to adapt to specific circumstances and scenarios to both the assets and their tenants.



Strategic Goal

Establish an operational model that reduces the percentage of non-recycled waste.



Strategic Actions

- Disseminating and evaluating the procedure for selecting waste collection providers.
- Promoting a guide for sustainable operations with tenants.
- Obtaining a certification in waste management.
- Encouraging working groups to share best practices in waste management.

Within our operations, we manage the following non-hazardous waste:

- **General waste:** Includes food wrapping, non-biodegradable packaging, and broken items.
- **Recyclable waste:** Materials such as paper, cardboard, glass, metal, and plastics that can be reprocessed into new products.
- **Organic waste:** Food scraps, yard waste, and biodegradable materials from restaurants and landscaping services.
- **Construction and demolition waste:** Wood, concrete, metal, and other materials from construction or renovation projects.

In addition to these, we also manage hazardous waste that requires much stricter disposal processes. These include:

- **Chemicals:** Includes solvents, paints, industrial cleaners, and pesticides.
- **Batteries:** Used batteries contain heavy metals such as lead, cadmium, and mercury.
- **Fluorescent lights:** These contain mercury, which is highly toxic.
- **Electronic waste:** Obsolete electronic equipment such as computers, printers, and mobile phones.
- **Building materials:** Some building materials, such as asbestos, can be hazardous.

We have temporary storage rooms within our assets where different types of waste are channeled and sorted so they can be collected. Responsible waste management is constantly encouraged through recycling campaigns and announcements.

Sustainable Infrastructure

GRI 3-3, 2-25

At Fibra SOMA, reducing the environmental impact of our buildings is of utmost importance, both in construction and remodeling, as well as in our operations. The implementation of processes for selecting environmentally responsible materials and procedures to maintain adequate resource efficiency is part of our sustainable infrastructure.

Our assets feature initiatives that promote sustainability at the operational level, including LEED certifications for offices. In addition, the rest of our facilities have water management projects and include biophilic designs in certain commercial facilities.

Currently, the office space in the Artz shopping center is LEED certified.



Strategic Goal

To lead the sustainable management of our operating assets throughout their life cycle.



Strategic Actions

- Conducting periodic life cycle analyses applicable to all our buildings.
- Certifying our buildings in terms of sustainable construction and management.
- Integrating sustainability certification requirements into our environmental management system.





SOCIAL CAPITAL

Corporate Social Responsibility

GRI 2-7, 401-1, 405-1

1. Workforce/Staff

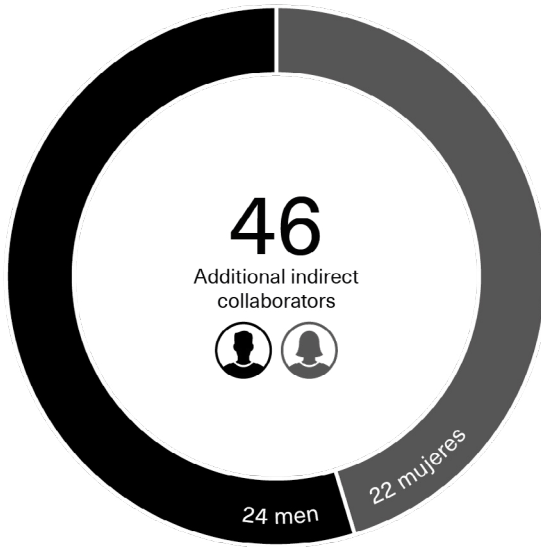
We are convinced that our collaborators play one of the most fundamental roles in our value chain, all contributing their experience, talent, and commitment to the achievement of our goals. As part of our commitments, we offer them equal employment and development opportunities.

100% of our collaborators have permanent contracts, 42% of our staff are women.

In 2024, three collaborators joined our workforce, while only one left the Company. Our turnover rate at year-end was 5.56%.



collaborators to those mentioned above who also perform functions that benefit Fibra SOMA's operational and administrative management.



2. Management Principles

Our philosophy for human capital management is based on 10 principles upon which we design various activities and plans focused on the comprehensive well-being of our collaborators.

We are constantly innovating to offer our team a healthy and optimal work environment that promotes their well-being and allows us to recruit and develop all collaborators.

1	2	3	4	5	6	7	8	9	10
Analysis of people	Employee experience	Development and training	Well-being	Diversity and inclusion	Agility and adaptability	Sustainability	Digital transformation	Leadership	Liderazgo

3. Diversity and Inclusion

GRI 2-23, 2-24

We embrace diversity as an enriching way of thinking within a team, fostering space for growth and individual and creative expression.

Inclusion allows us to embrace the diversity in our team to generate innovative and unique ideas. We also have a code of commitment and other policies that foster non-discrimination.

4. Labor practices and well-being GRI 401-2, 401-3, 403-5

We offer a stable environment for our collaborators, allowing them to have a work-life balance.

Our Benefits Plan exceeds those required by law, and we offer conferences, webinars, workshops, and courses focused on emotional, physical, and financial well-being. We also reduce psychosocial risks by maintaining a suitable work environment and developing an awareness of safety and self-care among collaborators.

Although all our collaborators have access to parental leave, no member of the team made use of it during 2024.



At Fibra SOMA, we regularly conduct work environment and satisfaction surveys among our collaborators, which allow us to assess the quality of our working conditions and improve them.

5. Health and Safety GRI 403-5, 403-6, 403-7

For Tenants and Visitors

We are committed to implementing the strictest health and hygiene guidelines recommended by health experts to reduce risks for everyone who enters our facilities.

On Site

Although Fibra SOMA's workforce consists of personnel directly hired by the company, we are linked to the team responsible for the development and construction of the assets that make up our portfolio. That is why we are also interested in the health, safety, and well-being of on-site workers, offering health and safety training for personnel, complying with Civil Protection standards and requirements, facilitating medical access when needed, and collaborating with subcontractors who share our health and safety objectives.

6. Training and Feedback

GRI 2-23, 2-24, 2-25, 404-2, 404-3

We provide training on specific topics according to the needs identified by our leaders. We offer a range of training courses on soft skills and technical topics to address specific needs, and we also offer talks where we invite external experts on specific topics to lead discussions and round tables.

To achieve this goal, we have a series of steps that allow us to identify strategic objectives, pinpoint training needs, design, and execute an appropriate training plan, and finally, evaluate and evolve:



At Fibra SOMA, we are convinced that constructive feedback from our team makes us stronger. Keeping an open dialogue about our performance, strengths, and areas for improvement is essential to staying effective and constantly developing professionally.



GOVERNANCE

Corporate Governance Structure

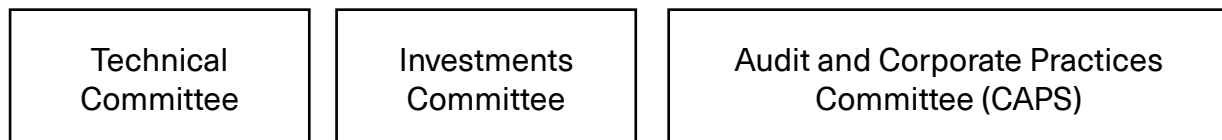
GRI 2-9, 2-10, 2-11, 2-12, 2-13, 2-14, 2-17, 405-1

The Trust has a corporate governance structure that complies with industry best practices. **The Technical Committee acts as the highest governing body of FSOMA** and, through resolutions and based on matters within its purview, establishes all guidelines.

We are governed by three committees: the Technical Committee, the Audit and Corporate Practices Committee (CAPS due to its acronym in Spanish), and the Investments Committee.

They are made up of 12 members (nine proprietary and three independent members), whose experience and diverse skills enable them to analyze current scenarios in detail and make the most appropriate decisions for the benefit of the Trust.

Our Committees



Technical Committee

The Technical Committee shall consist of a maximum of 21 members, **at least 25% of whom must be independent**. Independence is determined by the Holders' Meeting with respect to the Trustor, the Manager, the Investment Trusts, or any Person Related to such entities. Each member may appoint a substitute.

Each appointment of members of the Technical Committee made under the Trust Agreement shall be notified in writing to the Trustee; such notifications are accompanied by the information and documentation required by the Trustee in accordance with the Trustee's current Customer Identification and Knowledge Policies.

Profile of our Technical Committee members:

Members	Age	Independence	Nationality	Gender	Tenure	Participation in other committees
Francisco Javier Sordo Madaleno Bringas	68	Proprietary	Mexican	Male	4	
José Juan Sordo Madaleno de Haro	38	Proprietary	Mexican	Male	4	Investments Committee, CAPS
Javier Sordo Madaleno de Haro	39	Proprietary	Mexican	Male	4	Investments Committee
Fernando Sordo Madaleno de Haro	33	Proprietary	Mexican	Male	4	
Magdalena Sordo Bringas	80	Proprietary	Mexican	Female	4	
Cintia Vannucci Vaz Guimarães	52	Proprietary	Brasilian	Female	4	Investments Committee, CAPS
Patrick David Gilmour	38	Proprietary	Canadian	Male	2	Investments Committee
Fernando Gerardo Chico Pardo	73	Proprietary	Mexican	Male	4	
Adolfo del Valle Ruiz	76	Proprietary	Mexican	Male	4	
José María Aznar López	72	Independent	Spanish	Male	4	
Antonio Cosío Pando	56	Independent	Mexican	Male	2	
Ramiro González Luna González Rubio	62	Independent	Mexican	Male	4	CAPS

Francisco Javier Sordo Madaleno Bringas

He holds a degree in Architecture from the Universidad Iberoamericana and has more than 40 years of experience in real estate. He currently serves as Chairman of the Board of Directors of Grupo Sordo Madaleno. He is a member of the Mexican Society of Architects, the National Academy of Architecture, and the Association of Real Estate Developers. In addition, he was named an Honorary Member of the American Institute of Architects in 2017, a member of the Board of Trustees of Teletón, an advisor to the Club de Industriales, an advisor to Hoteles Intercontinental, an advisor to Grupo Inditex, and an advisor to Universidad Centro.

José Juan Sordo Madaleno de Haro

He holds a degree in Financial Management from the Instituto Tecnológico y de Estudios Superiores in Monterrey. In 2009, he joined Grupo Sordo Madaleno in the real estate area. Under his leadership, more than \$35 billion pesos in capital and financing have been obtained, more than seven real estate projects have been developed in Mexico, and stabilized assets with a valuation of close to \$40 billion pesos are being operated. He currently serves as CEO of Pangea Administración S.C, which is the manager of Fibra SOMA.

Javier Sordo Madaleno de Haro

He holds a degree in Architecture from the Universidad Iberoamericana. In 2005, he joined Sordo Madaleno Arquitectos and has served as Director of Architecture since 2010. Javier currently oversees more than 120 architectural projects of different types in Mexico and abroad. Throughout his tenure, he has contributed significantly to attracting well-known retail brands, in addition to leading the completion of important projects such as Grand Hyatt Playa del Carmen and Amelia Tulum (winner of the 2018

WAF award in the category “Future Projects - Residential”) in Quintana Roo, Hyatt Regency Andares, Corporativo Andares, Midtown and The Landmark in Guadalajara, Solaz in Los Cabos, Sohl in Monterrey, Parque Toreo, Rubén Darío 255, Origina, and Artz Pedregal in Mexico City, as well as the largest mixed-use development in Mexico with the tallest tower in Latin America: Reforma-Colón.

Fernando Sordo Madaleno de Haro

He holds a degree in Architecture from the Universidad Iberoamericana, where he graduated with honors. In 2012, he joined Sordo Madaleno Arquitectos and since 2018 has served as Director of Architecture, overseeing approximately 60 projects. He has participated as part of the architectural design team in countless projects of different types, such as the competition for the New International Airport in Mexico City, the El Zafiro residential development in Careyes, Jalisco, and completed projects such as the Alcázar de Toledo residential development in Mexico City and the Massimo Dutti flagship store in Mexico City, which won the Special Prize at the 2017 UNESCO Prix Versailles for its exterior design in the “Shops” category for the North American region.

Magdalena Sordo Bringas

She holds a degree in History from the Universidad Iberoamericana in Mexico City. She worked at Sordo Madaleno Arquitectos, where she oversaw interior design, decorating the Presidente Hotels in Mexico City, Cozumel, and Cancún. She later worked independently and founded Acacia, a furniture and interior design firm. She currently manages her investments.

Cíntia Vannucci Vaz Guimaraes

Senior Vice President of the Investment Division at Ontario Teachers’ Pension Plan. She joined Ontario Teachers’ Pension Plan in 2014 and has more than 25 years of experience focused on mergers and acquisitions (M&A) and real estate transactions. Prior to joining Ontario Teachers’ Pension Plan, she held progressively high-level positions at Tozzini Freire Advogados in mergers and acquisitions, real estate, and project financing. In her current role, she is responsible for strategic acquisitions, divestitures, and investment management in Latin America. Cíntia holds a Masters of Law (LL.M.) in Comparative Jurisprudence from New York University School of Law and a Juris Doctorate (J.D.) degree with a concentration in Private Law and Civil Procedure from the University of São Paulo.

Patrick David Gilmour

Investment Manager at Ontario Teachers’ Pension Plan. David joined Ontario Teachers’ Pension Plan in 2015 and is currently responsible for acquisitions, divestments, and asset management in Latin America. David was also previously

involved in several strategic opportunities for Ontario Teachers' Pension Plan in Canada and the US. Prior to joining Ontario Teachers' Pension Plan, David worked for TD Securities' Investment Banking division focusing on financial institutions and real estate. David is a CFA Charterholder and holds a Bachelor of Commerce degree from the University of Toronto.

Fernando Gerardo Chico Pardo

He has been Chairman of the Board of Directors of ASUR since 2005. Mr. Chico Pardo is founder and Chairman of the investment fund Promecap, S.C. Previously, he was partner and Interim CEO of Grupo Financiero Inbursa, S.A. de C.V.; partner and Interim CEO of Acciones e Inversora Bursátil, S.A. de C.V. Casa de Bolsa; founder and Director of Acciones y Asesoría Bursátil, S.A. de C.V. Casa de Bolsa; Director of Metals Procurement at Salomon Brothers (New York); a representative for Latin America for Mocatta Metals Corporation; and a representative for Mexico for the Standard Chartered Bank (London). Mr. Chico Pardo has been a member of the Board of Directors of Grupo Financiero Inbursa, Condumex, Grupo Carso, Sanborns Hermanos, Sears Roebuck de México, and Grupo Posadas de México.

Adolfo del Valle Ruiz

Mr. Adolfo Del Valle is a Certified Public Accountant from the Escuela Bancaria y Comercial and holds a master's degree in Senior Management from IPADE. He was a member of the Board of Directors of Orbia, Grupo Financiero Bital, and Grupo Industrial Camesa. He is currently Chairman of the Board of Directors of Grupo Creática, which owns Constructora y Perforadora Latina (CP Latina).

José María Aznar López

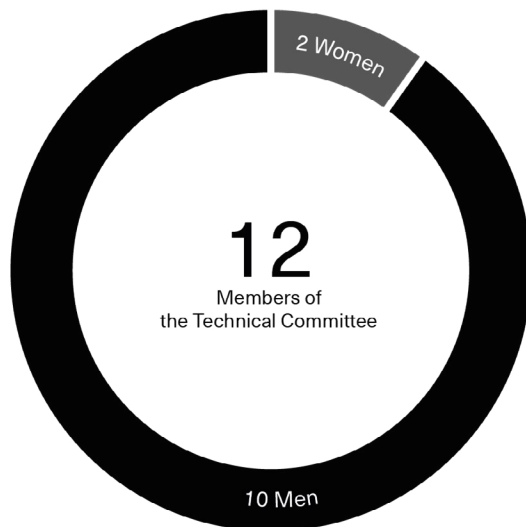
Mr. José María Aznar is a Spanish politician and was the fourth president of Spain, from 1996 to 2004. During his term as president of the Spanish government, he led a major process of economic and social reform. He served as executive president of the Popular Party between 1990 and 2004 and as honorary Chairman until 2016. He has been president of the International Democratic Center (IDC) and vice president of the International Democrat Union (IDU). He holds a law degree from the Universidad Complutense de Madrid. He has been a state finance inspector since 1975. He was a Distinguished Scholar at Georgetown University from 2004 to 2011 and a Distinguished Fellow at the School of Advanced International Studies (SAIS) at Johns Hopkins University from 2011 to 2016, during which time he founded and led the Atlantic Initiative at the Center for Transatlantic Studies.

Antonio Cosío Pando

Mr. Antonio Cosío holds an engineering degree from the Instituto Tecnológico y de Estudios Superiores in Monterrey. He is CEO of Grupo Brisas, Compañía Industrial Tepejé del Río, and Bodegas de Santo Tomás. Antonio Cosío is an independent member of the Board of Directors of Grupo Aeroméxico, Carso Infraestructura y Construcciones, Grupo Sanborns, and Inmuebles Carso.

Ramiro González Luna González Rubio

Mr. González Luna is a founding partner of the firm González Luna, Moreno y Armida, S.C., where he heads the tax advisory department. Within the firm, he has specialized in federal tax consulting for individuals and corporations residing in Mexico for tax purposes. Previously, Mr. González Luna worked at the Ministry of Finance and Public Credit, where he held the following positions: Manager of Legal Proceedings of the International Tax Affairs Department (1992); Deputy CEO of the Department of Income Policy and International Tax Affairs (1992-1994); and Deputy Attorney General for Appeals at the Federal Tax Attorney's Office (1995). He obtained his law degree from the Escuela Libre de Derecho, where he was a professor of civil family law from 1987 to 1998 and of the Diploma courses in Tax Law at the same school from 2000 to 2005 and from 2017 to date. He has been a member of the Mexican Bar Association since 1990.



Currently, 17% of the members of the Technical Committee are women and 83% of these members are men.



The Technical Committee is composed of 12 members, 25% of whom are independent.

Term

The members of the Technical Committee shall be elected for terms of one year, which shall be automatically renewed for consecutive terms of the same duration, unless otherwise determined.

Meetings

The Technical Committee shall meet when convened, or at least once every three months.

Participation

We had a 99% attendance rate from Technical Committee members at the four meetings held during 2024.

Audit and Corporate Practices Committee (CAPS)

Its main functions include discussing quarterly and annual financial statements and recommending their approval or rejection to the Technical Committee. It also evaluates the External Auditor's performance and analyzes its opinions, reports, or other documents it has prepared. It will give its opinion to the Technical Committee regarding transactions with Related Parties and, in general, on relevant transactions carried out (or to be carried out) by the Trust. It is composed of three representatives of the Technical Committee, including its chairman.

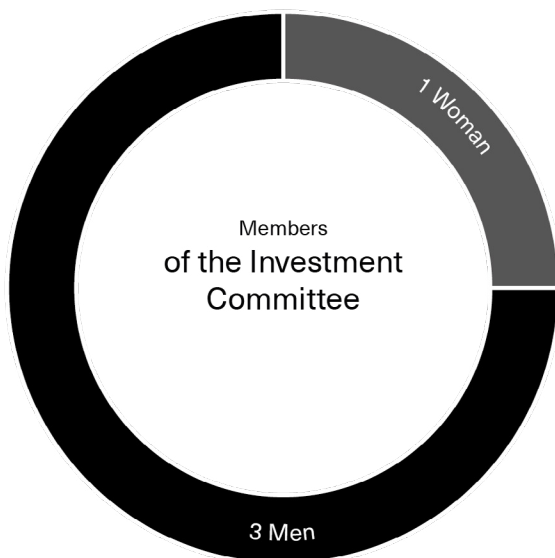
Members	Independence	Gender	Age
Ramiro González Luna González Rubio	Chairman – Independent	Male	62
Cíntia Vannucci Vaz Guimaraes	Proprietary	Female	52
José Juan Sordo Madaleno de Haro	Proprietary	Male	38

Investments Committee

The Trust has an Investments Committee, which is not constituted as an auxiliary committee of the Technical Committee, but rather as an independent committee. This Committee was established as a precursor to the Technical Committee, where all matters of interest are reviewed in advance. It has the right to veto, since all approvals must be supported by a majority vote.

The Investment Committee is composed of a maximum of four members selected exclusively from among the Technical Committee members:

Members	Independence	Gender	Age
Cíntia Vannucci Vaz Guimaraes	Proprietary	Female	52
Patrick David Gilmour	Proprietary	Male	38
José Juan Sordo Madaleno de Haro	Proprietary	Male	38
Javier Sordo Madaleno de Haro	Proprietary	Male	39



Currently, 25% of the members of the Investment Committee are women.

The Investment Committee's functions include analyzing and evaluating matters related to acquisitions, debt, capital issues, investment criteria, and other internal approvals.

Risk Management

GRI 2-13

NIIF S1: ISSB

It is essential for Fibra SOMA to identify its risks in a timely manner and maintain adequate risk management, given that they have an impact on all aspects of our processes. All levels of the organization, from our Corporate Governance to the Committees, Management, and collaborators, play an important role in detecting and managing risks, as well as complying with legal, regulatory, and corporate requirements



- **Corporate Governance.** A solid corporate governance structure integrates and establishes standardized guidelines for all areas of the Group, providing them with the necessary foundations and means to identify and mitigate risks.
- **Technical Committee.** This committee detects potential risks in advance and, drawing on the experience of all its members, establishes and promotes preventive and corrective actions to protect the interests of Fibra SOMA and its various stakeholders.
- **Management.** They take on greater responsibility for risk management, assisting their respective areas in identifying risks and implementing mitigation plans.
- **Collaborators.** Our collaborators are crucial to ensuring compliance with legal, regulatory, and corporate requirements, as they are responsible for reporting any risks identified through the applicable reporting channels.

To ensure the continuity of our business, Fibra SOMA has worked on a strategy to prevent and respond to certain risk factors that were identified through an analysis. As a result of this assessment, the following risk categories have been established:

Category	Description
Operative	Related to the correct functioning of our operating assets
Financial	Related to information processing and financial analysis
Compliance	Regarding compliance with legal, tax, and other government agencies' requirements
Safety	Threats to our information technologies
Conflict of interest	Regarding transactions between Fibra SOMA and its related parties
Contingent	Regarding risks from unforeseen sudden charges in the environment (political, environmental, social, etc.)

Our risk management strategy is based on a Business Continuity Plan designed with the support of external advisors who are experts in the field.

Corporate Ethics

GRI 2-16, 2-23, 2-25, 2-26, 2-27

With the commitment, respect, support, and enthusiasm of each one of us, we will continue to build a solid foundation and strengthen our reputation as an ethical and responsible company.

The Fibra SOMA Code of Commitment is the foundation of our work culture and guides our actions. It unifies ethical criteria and establishes a common framework that guides us to act in a comprehensive and transparent manner.

It also establishes minimum standards of conduct for FSOMA collaborators to ensure honesty, integrity, and ethics required by local law and our leaders. This Code of Commitment is available for review on our website (Code of Commitment).

Our assets are committed to aligning their Ethics and Transparency management with Fibra SOMA's approach by adopting, adapting, and disseminating Fibra SOMA's Code of Ethics and its whistleblowing line.



Grievance Mechanism

GRI 2-16, 2-25, 2-26

Fibra SOMA is equipped with a secure reporting system that allows for the reporting of risky situations and their correct classification for effective attention. It also guarantees the confidentiality of cases. This reporting method is systematized through a platform implemented by a specialized provider in the creation of international reporting systems.

When a complaint is received on the platform, it is categorized and followed up on accordingly, depending on its focus and severity. All complaints are handled by our Ethics Committee, which defines the process to be followed. If necessary, external advisors may be called upon to assist with more complex complaints.

Our Ethics Committee shall be composed of five Fibra SOMA collaborators representing various areas of the company. This will result in a more diverse Committee, whose functions will include preventing, analyzing, and resolving any situation that goes against our Code of Ethics' guidelines, ensuring completely impartial and independent decision-making. We want our collaborators to work in a favorable environment that promotes human rights, fostering mutual interest and support and providing stability for other collaborators and for the Group.

Anti-corruption

GRI 2-27

At Fibra SOMA, we firmly believe that all our actions must reflect the values and work philosophy that set us apart, in addition to acting with respect, honesty, and integrity.

Customer relations. All our activities with customers are conducted within a framework of integrity. We conduct our business in a respectful manner, treating everyone fairly and equitably.

Relationship with suppliers and service providers. We do business with suppliers who share our ethical values and have a strong reputation. Suppliers are contracted through transparent and impartial processes, considering quality criteria and experience. All our contracts with suppliers and service providers include anti-corruption clauses.

Fibra SOMA and its assets have policies that establish guidelines for selecting suppliers or subcontractors that offer services in line with the projects' needs.

Our policies include selection, updating, and evaluation activities tailored to the needs of each project, applicable to all our suppliers:

1. We obtain ID information from our suppliers, as well as information regarding their tax and legal status;
2. All our contracts with suppliers include clauses regarding compliance with anti-corruption laws and the handling of confidential information;
3. We update our data on a regular basis to ensure that our supplier catalog remains up to date;
4. We evaluate the goods and/or services delivered by suppliers to establish a record that allows us to maintain beneficial business relationships solely with suppliers that are aligned with the standards of Fibra SOMA and its assets.

Records: Anyone responsible for FSOMA's financial records or any other records or reports must ensure that they accurately reflect our activities, are supported by evidence, and are complete, accurate, and timely.

Collaborators: All our employment contracts include anti-corruption clauses, confidential information handling clauses, and other clauses regarding compliance with our Code of Ethics.

All our anti-corruption policies are approved by the Technical Committee, which is the highest governing body of Fibra SOMA.



The incorporation of suppliers and service providers into our value chain follows established guidelines, and relevant documentation must be provided and approved before we can enter a business relationship with them

Money Laundering Prevention (MLP) and Free Competition

GRI 2-27

We have applicable policies on MLP and Economic Competition that describe the guidelines and procedures to be followed in compliance with legal provisions related to:

- a) The prevention and identification of transactions involving funds from illicit sources, and,
- b) The presence of unethical practices. These policies have been approved by our Technical Committee.

We constantly strive to meet the highest standards of ethics and integrity, always following best practices to instill confidence and peace of mind in our stakeholders.

At Fibra SOMA, we have strengthened our money laundering prevention policy by creating control mechanisms such as “Know Your Customer” and “Training Programs.”

We declare that our competition will be fair, ethical, honest, and in compliance with all applicable laws and regulations. We will always act professionally and ensure that our collaborators and managers conduct themselves in accordance with the principles of fair competition and in compliance with all competition laws applicable in Mexico.





FINANCIAL ANALYSIS

Financial data analysis for 2024 vs. 2023

Thousands of Pesos	2024	2023	Δ%
Total Revenue (own portfolio)	\$1,885,251	\$1,528,863	23.3%
Joint Venture Revenues	\$1,168,502	\$1,078,945	8.3%
Total Revenue	\$3,053,752	\$2,607,807	17.1%
Results from participating in joint businesses	\$878,189	\$805,904	9.0%
Net Operating Income including joint businesses	\$2,186,552	\$1,828,754	19.6%
NOI Margin	71.6%	70.1%	
EBITDA	\$1,946,187	\$1,605,575	21.2%
EBITDA Margin	63.7%	61.6%	
Consolidated FFO	\$649,300	\$673,421	(3.6%)
Consolidated FFO Margin	21.3%	25.8%	
Consolidated AFFO	\$806,841	\$781,438	3.3%
Consolidated AFFO Margin	26.4%	30.0%	
Distribution to CBFI holders	\$0	\$0	
<i>CBFIs with economic rights</i>	889,628,640	798,601,243	
Distribution per CBFI with economic rights	\$0.00	\$0.00	

1. The annual revenue in 2024 was MXN\$3,054 million, a 17% increase compared to 2023.
2. In terms of our results, at the end of 2024, we saw a 20% increase in NOI compared to 2023, reaching MXN\$2,187 million, with a 72% margin. We also reported MXN\$807 million in AFFO.
3. EBITDA at the end of 2024 reached MXN\$1,946 million, a 21% increase compared to 2023. The EBITDA margin was 64%.
4. The Consolidated AFFO at the end of 2024 was MXN\$807 million, on a 26% margin.
5. Occupancy at the end of 2024 was 98%, remaining consistent with the levels reported in recent years.
6. On May 9, 2024, Fibra SOMA completed the acquisition of the remaining 15.3% of the Antara Expansion project, as part of Fibra SOMA's consolidation strategy. With this, Fibra SOMA now has a 100% stake in the project. This transaction was mainly funded through an exchange of CBFIs.
7. On October 10, 2024, the acquisition of the Hyatt Regency hotel in Mexico City was completed. Fibra SOMA currently owns 100% of this asset, which is located in Polanco and has 755 rooms in operation. The hotel ended 2024 with an average occupancy of 78%, generating EBITDA of US\$32 million in that same year.



ANNEXES

About This Report

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

In Fibra SOMA's 2024 Sustainability Report, we presented our stakeholders with the company's environmental, social, and corporate governance performance, which we have achieved for the second consecutive year. It details the actions carried out throughout the year, covering the period from January 1 to December 31, 2024. We have prepared this report in accordance with GRI Standards.

This document details FSOMA's activities, considering our operating assets and headquarters, as specified in each case, and therefore does not include information on tenants, other companies, entities, suppliers, or business partners. The information reported is from the same entities that make up our Consolidated Financial Statements.

We have defined 2025 as our base year for measuring emissions, waste, energy consumption, and water consumption. Therefore, this report does not present any variations or reformulations regarding data from previous years. We also mention the relevant actions we have taken as part of the implementation of our Environmental Management System.

Fibra SOMA's 2024 Sustainability Report was not verified by a third party.

GRI Content Index

Universal Standards

Disclosure	Disclosure Name	Answer in table, omission, and/or modification	Page(s)
FIBRA SOMA has reported in accordance with the GRI Standards for the period from January 1 to December 31, 2024.			
GRI 1: Foundations 2021			
GRI 2: General Disclosures 2021			
1. THE ORGANIZATION AND ITS REPORTING PRACTICES			
2-1	Organizational details		7, 9,10,14,54
2-2	Entities included in the organization's sustainability reporting		10, 47
2-3	Reporting period, frequency and contact point		54, 60
2-4	Restatements of information		54
2-5	External assurance		54
2. ACTIVITIES AND WORKERS			
2-6	Activities, value chain and other business relationships		7, 10, 14
2-7	Employees		32
2-8	Workers who are not employees	No collaborators are subcontracted. However, there is a service provision relationship with the Manager, Sordo Madaleno, to provide specific personnel for certain activities within the FIBRA.	Answer in table
3. GOVERNANCE			
2-9	Governance structure and composition		38
2-10	Nomination and selection of the highest governance body		38
2-11	Chair of the highest governance body		38
2-12	Role of the highest governance body in overseeing the management of impacts		38
2-13	Delegation of responsibility for managing impacts		38, 45
2-14	Role of the highest governance body in sustainability reporting		4, 38
2-15	Conflicts of interest	Not available.	Answer in table
2-16	Communication of critical concerns		17, 46, 47
2-17	Collective knowledge of the highest governance body		38
2-18	Evaluation of the performance of the highest governance body	Not available.	Answer in table
2-19	Remuneration policies	Confidential.	Answer in table
2-20	Process to determine remuneration	Confidential.	Answer in table

2-21	Annual total compensation ratio	Confidential.	Answer in table
4. STRATEGIES, POLICIES AND PRACTICES			
2-22	Statement on sustainable development strategy		4
2-23	Policy and commitments		9, 34, 36, 46
2-24	Embedding policy and commitments		34, 36
2-25	Processes to remediate negative impacts		23, 25, 27, 28, 30, 36, 46, 47
2-26	Mechanisms for seeking advice and raising concerns		46, 47
2-27	Compliance with laws and regulations		46, 48, 49
2-28	Membership in associations	Not applicable.	Answer in table
5. STAKEHOLDER ENGAGEMENT			
2-29	Approach to stakeholder engagement		17
2-29	Collective bargaining agreements	Within the FIBRA workforce, we do not have any unionized personnel.	Answer in table
MATERIALITY			
3-1	Process to determine material topics		18
3-2	List of material topics		18

GRI Content Index

Thematic Standards

Disclosure	Disclosure Name	Answer in table, omission, and/or modification	Page(s)
GRI 3: Material Topics 2021			
Energy and Emissions			
3: Material Topics 2021			
3-3	Management of material topics		18, 25, 26
GRI 302: Energy 2016			
302-1	Energy consumption within the organization	Information not available.	Answer in table
302-2	Energy consumption outside of the organization	Information not available.	Answer in table
302-3	Energy intensity	Information not available.	Answer in table
3: Material Topics 2021			
3-3	Management of material topics		18, 25, 26
305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	Information not available.	Answer in table
305-2	Energy indirect (Scope 2) GHG emissions	Information not available.	Answer in table
305-3	Other indirect (Scope 3) GHG emissions	Information not available.	Answer in table
305-4	GHG emissions intensity	Information not available.	Answer in table
305-5	Reduction of GHG emissions	Information not available.	Answer in table
Water Management			
3: Material Topics 2021			
3-3	Management of material topics		18, 27
303: Water and Effluents 2018			
303-1	Interactions with water as a shared resource		27
303-2	Management of water discharge-related impacts		27
303-3	Water withdrawal	Information not available.	Answer in table
303-4	Water discharge	Information not available.	Answer in table
303-5	Water consumption	Information not available.	Answer in table

Sustainable Infrastructure			
3: Material Topics 2021			
3-3	Management of material topics		18, 30
Waste			
3: Material Topics 2021			
3-3	Management of material topics		18, 28
306: Waste 2020			
306-1	Waste generation and significant waste-related impacts		28
306-2	Management of significant waste-related impacts		28
306-3	Waste generated	Information not available.	Answer in table
306-4	Waste diverted from disposal	Information not available.	Answer in table
306-5	Waste directed to disposal	Information not available.	Answer in table

Other Relevant Topics			
Labor practices/Collaborator satisfaction			
401: Employment 2016			
401-1	New employee hires and employee turnover		32
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees		35
401-3	Parental leave		35
403: Occupational Health and Safety 2018			
403-5	Worker training on occupational health and safety		35
403-6	Promotion of worker health		35
403-7	Prevention and mitigation of the impacts on occupational health and safety directly derived through commercial relations		35
404: Training and Education 2016			
404-1	Average hours of training per year per employee	Unquantified information	Answer in table
404-2	Programs for upgrading employee skills and transition assistance programs		36
404-3	Percentage of employees receiving regular performance and career development reviews		36
Diversity and Inclusion			
405: Diversity and Equal Opportunities 2016			
405-1	Diversity in governance bodies and employees		32, 38



CONTACT

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