



MACQUARIE

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**GRI/SASB/TCFD Appendix
Report 2023**





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Appendix A

Detailed Sustainability Performance Metrics

Appendix A provides a detailed overview of environmental performance data through December 31, 2023, as a complement to the figures presented on pages 22-24 of this report. Performance data is reported for assets owned through 2020-2023 calendar years.

For data coverage, we considered properties with at least one month of data. For intensity calculations we use a time-weighted value of GLA. When data coverage was not 100%, we adjusted GLA values of the properties in line with the percentage of the year with data (e.g. with 50% of the year with data, the GLA of that property was cut by 50%). The data for 2021 and 2022 energy, water and emissions has been conformed to the updated methodology used for 2023 calculations.

Electricity Consumption

GRI 302-1, 302-2, 302-3, 302-4, SASB IF-RE-130a.1, IF-RE-130a.2, IF-RE-130a.3, IF-RE-130a.4

Absolute electricity consumption

Property Type	2020 (MWh)	2020 % of Total	2021 (MWh)	2021 % of Total	2022 (MWh)	2022 % of Total	2023 (MWh)	2023 % of Total
Industrial (Tenant Space)	664,216	98.8%	771,715	99.0%	790,740	98.2%	796,533	97.4%
Retail (Tenant Space)					6,837	0.8%	11,993	1.5%
Offices & Common Areas (Base Building)	2,967	0.4%	3,088	0.4%	3,403	0.4%	3,641	0.4%
JV Common Areas (Base Building)	5,150	0.8%	4,814	0.6%	4,255	0.5%	5,755	0.7%
Total	672,333	100.0%	779,617	100.0%	805,235	100.0%	817,922	100.0%

1. 2020 metrics have been conformed to updated methodology as presented in 2021.

Absolute electricity use intensity

Property Type	2020 (MWh/ft²)	2021 (MWh/ft²)	2022 (MWh/ft²)	2023 (MWh/ft²)
Industrial (Tenant Space)	25.8	29.1	28.1	28.0
Retail (Tenant Space)			14.6	6.9
Offices & Common Areas (Base Building)	0.9	0.9	1.2	1.0
JV Common Areas (Base Building)	2.0	1.8	1.6	2.1
Total	21.2	23.8	23.6	22.5

1. Intensity is calculated based on a time-weighted area coverage.

Absolute electricity data coverage

Property Type	2020 Floor Area Covered (ft²)	2020 Number of Properties Covered	2021 Floor Area Covered (ft²)	2021 Number of Properties Covered	2022 Floor Area Covered (ft²)	2022 Number of Properties Covered	2023 Floor Area Covered (ft²)	2023 Number of Properties Covered
Industrial (Tenant Space)	26,520,152	206	28,796,156	213	28,898,830	223	29,054,625	221
Retail (Tenant Space)					467,879	12	1,726,626	12
Offices & Common Areas (Base Building)	3,496,567	6	3,496,567	6	2,763,269	7	3,507,614	8
JV Common Areas (Base Building)	2,729,251	8	2,729,251	8	2,729,251	8	2,729,251	8
Total	32,745,970	220	35,021,974	227	34,859,229	238	37,018,116	237

1. Methodology considers properties with at least one month of data collection. Retail tenant spaces included in the Common Areas count for Number of Properties Covered.

Like-for-like electricity consumption

Property Type	2020 (MWh)	2021 (MWh)	2022 (MWh)	2023 (MWh)
Industrial (Tenant Space)	561,553	582,168	630,002	712,424
Offices & Common Areas (Base Building)	7,190	7,134	6,778	8,668
Total	568,744	589,302	636,781	721,093

Like-for-like change in energy consumption

Property Type	2021 (MWh)	2022 (MWh)	2023 (MWh)
Industrial (Tenant Space)	3.7%	8.2%	13.1%
Offices & Common Areas (Base Building)	-0.8%	-5.0%	27.9%
Total	3.6%	8.1%	13.2%

Like-for-like electricity use intensity

Property Type	2020 (MWh/ft ²)	2021 (MWh/ft ²)	2022 (MWh/ft ²)	2023 (MWh/ft ²)
Industrial (Tenant Space)	26.8	27.8	29.7	31.1
Offices & Common Areas (Base Building)	1.6	1.5	1.3	1.6
Total	22.2	23.1	24.1	25.4

Like-for-like electricity data coverage

Property Type	2020 Floor Area Covered (ft ²)	2021 Floor Area Covered (ft ²)	2022 Floor Area Covered (ft ²)	2023 Floor Area Covered (ft ²)
Industrial (Tenant Space)	20,966,605	20,942,413	21,185,703	22,907,567
Offices & Common Areas (Base Building)	4,616,346	4,616,346	5,214,797	5,492,520
Total	25,582,951	25,558,759	26,400,500	28,400,087

GHG Emissions

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

FIBRA Macquarie reports emissions in line with the GHG Protocol's Operational Control Approach. We report available data on landlord-controlled on-site fuel consumption (Scope 1) GHG emissions, landlord-controlled grid purchased electricity consumption (Scope 2), and available customer/tenant-controlled energy consumption in our industrial and retail properties (Scope 3). In line with GHG Protocol recommendations, this year we started reporting complete emissions over which we have operational control, including all emissions from our JV portfolio held under a 50% interest. This results from a joint control of the assets and prevents combining control approaches. Our base year for emissions calculation is 2021, as that was the year with highest data availability from industrial and common areas at the time. We updated our estimation of our baseline emissions through review efforts of data provided by tenants, including a thorough review of electricity bills.

We use emission factors published by the Mexican regulation, particularly the Ministry of Environment and Natural Resources (SEMARNAT, for its Spanish acronym) for Scope 1 https://dof.gob.mx/nota_detalle.php?codigo=5406149&fecha=03/09/2015#gsc.tab=0 and by the Energy Regulatory Commission (CRE, for its Spanish acronym) for Scope 2 https://www.gob.mx/cms/uploads/attachment/file/896217/aviso_fesen_2023.pdf. Metric tons CO₂e (mtCO₂e) represents the metric tons of CO₂ "equivalent," which includes the combined equivalent CO₂ of three major greenhouse gases: CO₂, CH₄, and N₂O.

Absolute GHG emissions

Property Type	2020 Scope 1 and 2 (ton CO ₂ e)	2020 Scope 3 (ton CO ₂ e)	2021 Scope 1 and 2 (ton CO ₂ e)	2021 Scope 3 (ton CO ₂ e)	2022 Scope 1 (ton CO ₂ e)	2022 Scope 2 (ton CO ₂ e)	2022 Scope 3 (ton CO ₂ e)	2023 Scope 1 (ton CO ₂ e)	2023 Scope 2 (ton CO ₂ e)	2023 Scope 3 (ton CO ₂ e)
Industrial	85	328,123	57	326,435	0	12	339,001	0	7	347,750
WO Retail & Offices	1,466	0	1,306	0	10	1,454	2,628	6	1,568	1,950
JV Retail	2,544	0	2,036	0	0	1,851	293	0	2,521	3,303
Total by Scope	4,095	328,123	3,399	326,435	10	3,316	341,922	6	4,096	353,003
Total Emissions		332,218		329,835			345,248			357,105

1. Considers an operational control approach, where 100% of JV emissions are reported.

Absolute GHG emissions intensity

Property Type	2020 (kgCO ₂ /ft ²)	2021 (kgCO ₂ /ft ²)	2022 (kgCO ₂ /ft ²)	2023 (kgCO ₂ /ft ²)
Industrial	12.8	12.3	12.0	12.2
WO Retail & Offices	0.4	0.4	0.5	0.5
JV Retail	1.0	0.7	0.7	0.9
Total	10.5	10.1	10.1	9.8

Like-for-like GHG emissions

Property Type	2020 Scope 1 and 2 (ton CO ₂ e)	2020 Scope 3 (ton CO ₂ e)	2021 Scope 1 and 2 (ton CO ₂ e)	2021 Scope 3 (ton CO ₂ e)	2022 Scope 1 (ton CO ₂ e)	2022 Scope 2 (ton CO ₂ e)	2022 Scope 3 (ton CO ₂ e)	2023 Scope 1 (ton CO ₂ e)	2023 Scope 2 (ton CO ₂ e)	2023 Scope 3 (ton CO ₂ e)
Industrial	85	268,848	57	246,257	0	12	274,051	0	0	0
WO Retail & Offices	2,332	0	2,825	0	9.84	2,922	0	0	0	0
JV Retail	2,417	268,848	2,882	246,257	9.84	2,933	274,051	0	0	0
Total by Scope		271,265		249,139			276,994			0
Total Emissions		332,218		329,835			345,248			357,105

Like-for-like change in GHG emissions

Property Type	2021 (ton CO ₂ e)	2022 (ton CO ₂ e)	2023 (ton CO ₂ e)
Industrial (Tenant Control)	-8.4%	11.3%	-100.0%
Offices & Common Areas (Base Building)	21.1%	3.8%	-100.0%
Total	-8.2%	11.2%	-100.0%

Water consumption

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

Absolute water consumption

Property Type	2020 (kgal)	2020 % of Total	2021 (kgal)	2021 % of Total	2022 (kgal)	2022 % of Total	2023 (kgal)	2023 % of Total
Industrial (Tenant Space)	368,522	88.8%	372,746	90.0%	371,854	88.1%	382,527	78.1%
Retail (Tenant Space)					3,916	0.9%	54,741	11.2%
Offices & Common Areas (Base Building)	17,316	4.2%	12,744	3.1%	8,704	2.1%	13,170	2.7%
JV Common Areas (Base Building)	29,116	7.0%	28,540	6.9%	37,781	8.9%	39,385	8.0%
Total	414,954	100.0%	414,030	100.0%	422,255	100.0%	489,822	100.0%

1. 2020 metrics have been conformed to updated methodology as presented in 2021.

Absolute water use intensity

Property Type	2020 (gal/ft ²)	2021 (gal/ft ²)	2022 (gal/ft ²)	2023 (gal/ft ²)
Industrial (Tenant Space)	17.5	15.9	14.2	14.6
Retail (Tenant Space)			91.0	24.6
Offices & Common Areas (Base Building)	4.9	3.6	2.5	3.8
JV Common Areas (Base Building)	13.0	11.8	13.8	14.4
Total	15.5	14.1	13.0	14.1

1. Intensity is calculated based on a time-weighted area coverage.

Absolute water data coverage

Property Type	2020 Floor Area Covered (ft ²)	2020 Number of Properties Covered	2021 Floor Area Covered (ft ²)	2021 Number of Properties Covered	2022 Floor Area Covered (ft ²)	2022 Number of Properties Covered	2023 Floor Area Covered (ft ²)	2023 Number of Properties Covered
Industrial (Tenant Space)	22,724,365	170	25,412,469	181	26,753,040	212	27,170,913	202
Retail (Tenant Space)					43,060	4	2,229,428	13
Offices & Common Areas (Base Building)	3,602,037	8	3,527,037	7	3,496,567	6	3,496,567	6
JV Common Areas (Base Building)	2,426,538	7	2,426,538	7	2,729,251	8	2,729,251	8
Total	28,752,939	185	31,366,043	195	33,021,918	226	35,626,159	216

1. Methodology considers properties with at least one month of data collection. Retail tenant spaces included in the Common Areas count for Number of Properties Covered.

Like-for-like water consumption

Property Type	2020 (kgal)	2021 (kgal)	2022 (kgal)	2023 (gal/ft ²)
Industrial (Tenant Space)	216,568	209,235	238,457	306,320
Offices & Common Areas (Base Building)	43,355	38,886	45,073	42,995
Total	259,923	248,120	283,530	349,315

Like-for-like change in electricity consumption

Property Type	2021 (kgal)	2022 (kgal)	2023 (kgal)
Industrial (Tenant Space)	-3.4%	14.0%	28.5%
Offices & Common Areas (Base Building)	-10.3%	15.9%	-4.6%
Total	-4.5%	14.3%	23.2%

Like-for-like water use intensity

Property Type	2020 (gal/ft ²)	2021 (gal/ft ²)	2022 (gal/ft ²)	2023 (gal/ft ²)
Industrial (Tenant Space)	17.5	16.8	16.1	16.1
Offices & Common Areas (Base Building)	7.8	7.0	7.6	8.0
Total	14.5	13.7	13.7	14.3

Like-for-like water data coverage

Property Type	2020 Floor Area Covered (ft ²)	2021 Floor Area Covered (ft ²)	2022 Floor Area Covered (ft ²)	2023 Floor Area Covered (ft ²)
Industrial (Tenant Space)	12,355,748	12,482,924	14,842,512	19,030,553
Offices & Common Areas (Base Building)	5,563,481	5,563,481	5,923,105	5,381,778
Total	17,919,229	18,046,405	20,765,617	24,412,331

Appendix B

GRI Index

The Global Reporting Initiative (GRI) provides an integrated, cohesive set of standards that represent the global best practice for reporting on economic, social, and environmental factors. These global standards allow FIBRA Macquarie to become increasingly transparent and showcase our contribution toward a sustainable future. FIBRA Macquarie Mexico has reported in reference to the 2021 GRI Standards for the period, January 1st, 2023–December 31, 2023.

Disclosure	Title	Reference/ Location 2023 ESG Report	Comments
GRI 2: General Disclosures			
GRI 2-1	Organizational Details.	About us, page 08; Portfolio overview, page 10.	
GRI 2-2	Entities included in the organization's sustainability reporting.	About us, page 08; Portfolio overview, page 10.	
GRI 2-3	Reporting period, frequency and contact point.	About us, page 08.	
GRI 2-4	Restatements of information.	Appendix A. Detailed Sustainability Performance Metrics, pages 22-24	Reasons and effects of restatements are included in the footnotes.
GRI 2-6	Activities, value chain, and other business relationships.	About us, page 09.	
GRI 2-7	Employees.	Employee statistics, pages 28, 29.	Employee statistics are based on FIBRA Macquarie's operating branch staff (MPA, MMREIT Property Administration) and dedicated staff from Macquarie Asset Management Mexico, and they are all presented in headcount at the end of the reporting period. All employees and management positions are based in Mexico. The category Management positions Include all management positions (Department Heads and Top Management staff). All employees are permanent full-time employees.
GRI 2-9	Governance structure and composition.	Governance structure, page 14, Technical Committee, page 15.	For more details on the members of our Technical Committee, please refer to our 2023 Annual Report .
GRI 2-11	Chair of the highest governance body.	Governance structure, page 14, Technical Committee, page 15.	The Chair of the Technical Committee does not hold any other senior executive position in FIBRA Macquarie.
GRI 2-12	Role of the highest governance body in overseeing the management of impacts.	Governance structure, page 14. Climate Governance, page 17.	For more details about our Climate Governance, please refer to our 2023 Climate Change Report , page 06.
GRI 2-13	Delegation of responsibility for managing impacts.		Management's role in assessing and managing climate related risks and opportunities is included in our 2023 Climate Change Report , page 06.

Disclosure	Title	Reference/ Location 2023 ESG Report	Comments
GRI 2-14	Role of the highest governance body in sustainability reporting.	Governance structure, page 14.	The information included in this report was prepared by the Head of Sustainability, reviewed and approved by the Sustainability and Technical Committees.
GRI 2-15	Conflicts of interest.	Technical Committee, page 15.	Information regarding conflict-of-interest disclosure to stakeholders is confidential.
GRI 2-16	Communication of critical concerns.	Governance structure, page 14, Technical Committee, page 15.	No critical concerns over negative impacts, business conduct or business relationships were communicated to the Technical Committee during the reporting period.
GRI 2-18	Evaluation of the performance of the highest governance body.	Technical Committee, page 15.	Actions taken in response to self-evaluations of the Technical Committees ESG performance not publicly available.
GRI 2-19	Remuneration policies.		For more detail on our remuneration policies, please refer to our 2023 Annual Report .
GRI 2-22	Statement on sustainable development strategy.	Letter from the Chief Executive Officer, page 06.	
GRI 2-23	Policy commitments.	Our policies, page 17.	Our Code of Conduct is annually reviewed by all staff. Our Principles for Suppliers are shared with all suppliers and our Supplier Code of Conduct must be reviewed by all our suppliers.
GRI 2-24	Embedding policy commitments.		Governance oversight of climate-related risks and opportunities is included in our 2023 Climate Change Report , page 06.
GRI 2-26	Mechanisms for seeking advice and raising concerns.	Governance highlights, page 16.	
GRI 2-27	Compliance with laws and regulations.		During 2023, there were no significant laws and regulation non-compliance instances.
GRI 2-28	Membership associations.		Membership associations are included in our 2023 Materiality Report , page 12.
GRI 2-29	Approach to stakeholder engagement.	Our communities, page 30; Customer engagement page 30.	For more details about our approach to stakeholder engagement, please refer to our 2023 Materiality Report , page 11.

GRI 3: Material Topics

GRI 3-1	Process to determine material topics.	Materiality summary, page 13.	For more details about our materiality process, please refer to our 2023 Materiality Report , page 06.
GRI 3-2	List of material topics.	Materiality summary, page 13.	<p>We indirectly reviewed these results through our biannual customer satisfaction assessment, the results confirm that our materiality assessment remains valid. Therefore, our materiality matrix remains unchanged for the current reporting period.</p> <p>For more details about our Materiality Assessment, please refer to our 2023 Materiality Report, page 07.</p>

Disclosure	Title	Reference/ Location 2023 ESG Report	Comments
GRI 3-3	Management of material topics.	Materiality summary, page 13.	Material topics were grouped into four categories to which our strategy responds to. For more details about our Materiality Assessment, please refer to our 2023 Materiality Report , page 08.
GRI 200: Economic Standards			
GRI 201-1	Direct economic value generated and distributed.	About us, page 08.	For more detail on the direct economic value generated and distributed, please refer to our 2023 Annual Report .
GRI 201-2	Financial implications and other risks and opportunities due to climate change.		The impacts of climate risks and opportunities are included in our 2023 Climate Change Report pages 07, 08. The financial implications of the risks and costs associated with the actions taken have not yet been assessed.
GRI 204-1	Proportion of spending on local suppliers.	Spending in SME vendors, page 29.	
GRI 300: Environmental Standards			
GRI 302-1	Energy consumption within the organization.	Energy, page 22.	We use diesel to power emergency power plants, although not material, the following consumption values are reflected in our Scope 1 emissions: -2020: 135,856 MJ -2021: 105,188 MJ -2022: 132,356 MJ -2023: 81,406 MJ There is no renewable fuel consumption within the organization, nor do we sell energy. Our total electricity consumption during 2023 was equivalent to 33,669 GJ and 33,751 GJ for electricity and fuel combined.
GRI 302-2	Energy consumption outside of the organization.	Energy, page 22.	Total electricity consumption outside the organization is equivalent to 2,902,399,380 MJ.
GRI 302-3	Energy intensity.	Energy, page 22.	Intensity ratio calculated based on GFA coverage for each respective year and for electricity consumption, inside and outside the organization
GRI 302-4	Reduction of energy consumption.	Energy, page 22.	During 2023, no reductions in energy consumption were achieved due to shifts in tenant's production processes and general growth trends. However, we continue our efforts to improve resource efficiency throughout our portfolio.

Disclosure	Title	Reference/ Location 2023 ESG Report	Comments
GRI 305-1	Direct (Scope 1) GHG emissions.	GHG Emissions, page 23.	Metric tons CO ₂ e (mtCO ₂ e) represents the metric tons of CO ₂ "equivalent," which includes the combined equivalent CO ₂ of three major greenhouse gases: CO ₂ , CH ₄ , and N ₂ O. Please note that our portfolio does not employ biomass - biogenic emissions are not relevant to our operations.
GRI 305-2	Energy indirect (Scope 2) GHG emissions.	GHG Emissions, page 23.	Scope 2 emissions are calculated following a location-based method, as most of our electricity is supplied from the grid.
GRI 305-3	Other indirect (Scope 3) GHG emissions.	GHG Emissions, page 23.	Our reported scope 3 emissions fall under Category 13: Downstream leased assets. Biogenic emissions are not relevant for our operations.
GRI 305-4	GHG emissions intensity.	GHG Emissions, page 23.	We include scope 1, 2, and 3 emissions in our intensity calculations, where available.
GRI 306-1	Waste generation and significant waste-related impacts.	Waste, page 25.	We are currently working on identifying our actual waste related impacts. Potential impacts are included. It is important to mention that waste is not a material topic for our organization according to our last materiality exercise.
GRI 306-2	Management of significant waste-related impacts.	Waste, page 25.	FIBRA Macquarie is working on establishing a process to collect and monitor waste-related data.
GRI 400: Social Standards			
GRI 401-1	New employee hires and employee turnover.	Employee Statistics, page 29.	Data by age category is not available.
GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees.	Employee Health and Benefits, page 28.	The benefits mentioned in Employee Health and Benefits apply to all full-time FIBRA Macquarie employees across all our operations.
GRI 403-1	Occupational health and safety management system.	WHSE in action, page 26.	
GRI 403-2	Hazard identification, risk assessment, and incident investigation.	WHSE in action, page 26.	
GRI 403-3	Occupational health services.	WHSE framework, page 26; Employee health and benefits, page 28.	<p>All our employees have access to the WHSE framework and tools as well as health services as mentioned in the Employee Health and Benefits section.</p> <p>Contractors must present evidence that they provide health benefits to workers through social security as required by law.</p> <p>At construction sites, contractors are responsible for providing first aid and on-site health support for their workers.</p>

Disclosure	Title	Reference/ Location 2023 ESG Report	Comments
GRI 403-4	Worker participation, consultation, and communication on occupational health and safety.	WHSE in action, page 26.	We carried out a direct consultation process with managers for the WHSE framework development. At the moment, FIBRA Macquarie does not have a management worker health and safety committee.
GRI 403-5	Worker training on occupational health and safety.	WHSE training and KPIs, page 26.	The worker training provided covered our WHSE framework as described in the WHSE section of our 2023 ESG Report.
GRI 403-6	Promotion of worker health.	Employee health and benefits, page 28.	Our employees have access to mental and physical health, as well as access to nutritionists. This is part of the employee benefits we provide.
GRI 403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships.	WHSE Framework, page 26.	
GRI 403-8	Workers covered by an occupational health and safety management system.	WHSE Framework, page 26.	Our WHSE system covers all MAM and MPA staff as well all personnel from vendors, contractors, and clients and visitors to our properties. It also covers general and extraordinary activities in our offices and properties. The system has not been internally or externally audited.
GRI 404-1	Average hours of training per year per employee.	Training and development, page 27.	
GRI 404-2	Programs for upgrading employee skills and transition assistance programs.	Training and development, page 27; Employee health and benefits, page 28.	FIBRA Macquarie has implemented programs and assistance for upgrading employee skills, including tuition fee reimbursements. No transition assistance programs are currently implemented.
GRI 404-3	Percentage of employees receiving regular performance and career development reviews.	Performance evaluation, page 27.	
GRI 405-1	Diversity of governance bodies and employees.	Diversity, equity and inclusion, page 27; Employee statistics, pages 28, 29.	

Appendix C

SASB

The Sustainability Accounting Standards Board (SASB) provides robust, industry- specific sustainability accounting standards that grant FIBRA Macquarie the opportunity to disclose our financial, environmental, social, and governance-related information to our peers, stakeholders, and the larger investment community.

This is the fourth year that FIBRA Macquarie Mexico is disclosing data using the SASB standards as a reference. FIBRA Macquarie has identified the Real Estate standard as the most applicable industry to report under. The following table contains our disclosure on the topics included within the Real Estate standard.

Code	Accounting Metric	2023 Disclosure	Comments
IF-RE-000.A	Number of assets, by property subsector.	Portfolio overview, page 10.	
IF-RE-000.B	Leasable floor area, by property subsector.	Portfolio overview, page 10.	
IF-RE-000.C	Percentage of indirectly managed assets, by property subsector.	Portfolio overview, page 10.	
IF-RE-000.D	Average occupancy rate, by property subsector.	Portfolio overview, page 10.	

Energy Management

Code	Accounting Metric	2023 Disclosure	Comments
IF-RE-130a.1	Energy consumption data coverage as a percentage of total floor area, by property subsector.	Data coverage, page 21; Appendix A. Detailed Sustainability Performance Metrics, page 6-7.	Our portfolio includes offices, industrial and retail (shopping centers) properties. The table shows time-weighted GLA percentages, following SASB calculation methodologies our data coverage is 86% in industrial properties, 73% in shopping centers, and 83% total.
IF-RE-130a.2	(1) Total energy consumed by portfolio area with data coverage, (2) percentage grid electricity, and (3) percentage renewable, by property subsector.	Energy, page 22; Appendix A. Detailed Sustainability Performance Metrics, page 6-7.	<p>0.32% of our portfolio's energy came from clean sources: 0.31% from our industrial tenants and 0.01 % from our offices and common areas.</p> <p>Remaining energy was supplied from grid.</p> <p>Clean energy consumption information is provided by tenants, and includes a combination of bills, Clean Energy Certificates (CELs) under Mexican Law and excel spreadsheets identifying renewable consumption.</p>

Code	Accounting Metric	2023 Disclosure	Comments
IF-RE-130a.3	Like-for-like percentage change in energy consumption for the portfolio area with data coverage, by property subsector.	Energy, page 22; Appendix A. Detailed Sustainability Performance Metrics, page 6-7.	General growth trends and changes in our tenant's production processes caused an increase in energy consumption throughout our portfolio during 2023, resulting in an increase relative to 2022.
IF-RE-130a.5	Description of how building energy management considerations are integrated into property investment analysis and operational strategy.	Our policies, page 17; Sustainability certifications program for buildings, page 20; Energy efficiency improvements, page 21.	

Water Management

Code	Accounting Metric	2023 Disclosure	Comments
IF-RE-140a.1	Water withdrawal data coverage as a percentage of (1) total floor area and (2) floor area in regions with High or Extremely High Baseline Water Stress, by property subsector.	Data coverage, page 21; Appendix A. Detailed Sustainability Performance Metrics, page 8-9.	Our portfolio includes offices, industrial and retail (shopping centers) properties. The table shows time-weighted GLA percentages, following SASB calculation methodologies our data coverage is 73% in industrial properties, 74% in shopping centers, and 74% total. In high water stress regions, our coverage is 74% in industrial properties, 70% in shopping centers, and 73% total.
IF-RE-140a.2	(1) Total water withdrawn by portfolio area with data coverage and (2) percentage in regions with High or Extremely High Baseline Water Stress, by property subsector.	Water, page 24; Appendix A. Detailed Sustainability Performance Metrics, page 8-9.	Our total water withdrawn during 2023 was 1,448,023 m3 in industrial properties, 406,157 m3 in shopping centers, and 1,854,179 m3 total. Most of our portfolio is in high water stress regions, with 97% in industrial, 68% in shopping centers, and 91% of total water consumed in these regions.
IF-RE-140a.3	Like-for-like percentage change in water withdrawn for portfolio area with data coverage, by property subsector.	Water, page 24; Appendix A. Detailed Sustainability Performance Metrics, page 8-9.	General growth trends and changes in our tenant's production processes caused an increase in water consumption throughout our portfolio during 2023, resulting in an increase relative to 2022.
IF-RE-140a.4	Description of water management risks and discussion of strategies and practices to mitigate those risks.		Our water risk management is included in our 2023 Climate Change Report , page 7.

Management of Tenant Sustainability Impacts

Code	Accounting Metric	2023 Disclosure	Comments
IF-RE-410a.2	Percentage of tenants that are separately metered or sub-metered for (1) grid electricity consumption and (2) water withdrawals, by property subsector.	Data coverage, page 21.	100% of FIBRA Macquarie Mexico tenants (industrial and retail) are separately sub-metered for grid electricity, and water consumption.
IF-RE-410a.3	Discussion of approach to measuring, incentivizing, and improving sustainability impacts of tenants.	About us, page 08; Green Building, Sustainability certifications program for buildings page 20.	

Climate Change Adaptation

Code	Accounting Metric	2023 Disclosure	Comments
IF-RE-450a.2	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks.		Our climate change risk exposure is included throughout our 2023 Climate Change Report .

Appendix D

TCFD

The Task Force on Climate-Related Financial Disclosure was created in 2015 to develop consistent climate-related financial risk disclosures to be used by companies, banks, and investors in providing information to stakeholders. This is the third year that FIBRA Macquarie Mexico is disclosing information using the TCFD standards. This report's Climate Change section summarizes our TCFD's recommended disclosures. Please refer to our [2023 Climate Change Report](#) to review our complete 2023 disclosures.

TCFD recommended disclosures covered in Climate Change section

- a) Describe the Board's oversight of climate-related risks and opportunities.
- b) Describe management's role in assessing and managing climate-related risks and opportunities.
- a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term.
- b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.
- c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2 °C or lower scenario.
- a) Describe the organization's processes for identifying and assessing climate-related risks.
- b) Describe the organization's processes for managing climate-related risks.
- c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.

Metrics and Targets

- a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.
- b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.
- c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.

About this Report

This appendix corresponds to FIBRA Macquarie's sixth ESG report. The report covers environmental, social, and governance programs and policies, and environmental performance, for the year ending December 31, 2023. Unless clearly stated otherwise, performance data includes industrial and retail properties in 20 cities across 16 states in Mexico. All like-for-like calculations consider FIBRA Macquarie properties owned during all 24 months of 2022 and 2023. All financial data in this report is in U.S. dollars unless otherwise stated.

None of the entities noted in this document are authorized deposit-taking institutions for the purposes of the Banking Act 1959 (Commonwealth of Australia). The obligations of these entities do not represent deposits or other liabilities of Macquarie Bank Limited ABN 46 008 583 542 (MBL). MBL does not guarantee or otherwise provide assurance with respect to the obligations of these entities.

This report references disclosures recommended in the Real Estate Services Sustainability Accounting Standard (Industry Standard, Version 2018-10) that was developed by the Sustainability Accounting Standards Board (SASB).

The report also references disclosures from the Global Reporting Initiative (GRI) Standards guidelines, as well as the Construction and Real Estate Sector Supplement (CRE).



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