

Welcome to your CDP Climate Change Questionnaire 2023

C0. Introduction

C0.1

(C0.1) Give a general description and introduction to your organization.

Fibra Danhos is a Mexican trust created primarily for the purpose of developing, owning, leasing, operating and acquiring iconic, premier quality commercial real estate assets in Mexico.

Mission

To create, operate and innovate iconic, premier properties with outstanding identity and quality of life.

Vision

To transform select urban spaces located in the metropolitan areas of Mexico through the acquisition or development, renewal and administration of retail, office and mixed-use properties, expanding our portfolio and generating value for all our stakeholders .

Objective

Provide risk-adjusted attractive returns to the Holders of our CBFIs in the long term, through stable cash distributions and appreciation of our properties. We will seek to maintain and grow a portfolio of premier high-quality properties, through our unparalleled development capabilities, and the selective acquisition of iconic and premier quality real estate.

Portfolio

Our current portfolio consists of 15 properties that include retail space, offices and mixed-use projects, all of them iconic, premier-quality properties, built in prime locations and developed and operated sustainably according to the highest construction and design standards.

C0.2

(C0.2) State the start and end date of the year for which you are reporting data and indicate whether you will be providing emissions data for past reporting years.

Reporting year

Start date

January 1, 2022

End date

December 31, 2022

Indicate if you are providing emissions data for past reporting years

No

C0.3

(C0.3) Select the countries/areas in which you operate.

Mexico

C0.4

(C0.4) Select the currency used for all financial information disclosed throughout your response.

MXN

C0.5

(C0.5) Select the option that describes the reporting boundary for which climate-related impacts on your business are being reported. Note that this option should align with your chosen approach for consolidating your GHG inventory.

Operational control

C-CN0.7/C-RE0.7

(C-CN0.7/C-RE0.7) Which real estate and/or construction activities does your organization engage in?

New construction or major renovation of buildings

Buildings management

C0.8

(C0.8) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

Indicate whether you are able to provide a unique identifier for your organization	Provide your unique identifier
Yes, an ISIN code	MXCFDA020005

C1. Governance

C1.1

(C1.1) Is there board-level oversight of climate-related issues within your organization?

Yes

C1.1a

(C1.1a) Identify the position(s) (do not include any names) of the individual(s) on the board with responsibility for climate-related issues.

Position of individual or committee	Responsibilities for climate-related issues
Chief Financial Officer (CFO)	The CFO of Administradora Fibra Danhos is a member of the ESG Committee, responsible for managing climate-related risks and opportunities, notifying the Technical Committee of its actions, and monitoring the progression toward the KPI of our green credit line.
Other C-Suite Officer	The CAO of Administradora Fibra Danhos is a member of the ESG Committee, responsible for managing climate-related risks and opportunities and notifying the Technical Committee of its actions. He is also the leader of the ESG business area.
Board-level committee	The duties of tracking and supervision were entrusted to the ESG Committee, which is charged with prompt institutional management of climate-related risks and opportunities, and notifying the technical committee of them.
Chief Executive Officer (CEO)	The action lines of our climate change strategy are approved and supervised by our CEO, as well as the progression toward the KPI of our green credit line.

C1.1b

(C1.1b) Provide further details on the board's oversight of climate-related issues.

Frequency with which climate-related issues are a scheduled agenda item	Governance mechanisms into which climate-related issues are integrated	Please explain
Scheduled – some meetings	<ul style="list-style-type: none"> Reviewing and guiding annual budgets Overseeing major capital expenditures Reviewing innovation/R&D 	As the highest governance body, the technical committee is responsible for authorizing and monitoring ESG strategy, climate-related risks and opportunities, and the well-being of all our stakeholders. The ESG committee is responsible for promptly and institutionally managing climate-

	priorities Overseeing and guiding employee incentives Reviewing and guiding strategy Monitoring the implementation of a transition plan Overseeing the setting of corporate targets Monitoring progress towards corporate targets Overseeing and guiding public policy engagement Reviewing and guiding the risk management process	related risks and opportunities and notifying the Technical Committee of its actions. The ESG area defines the sustainability standards and applies the ESG strategy. It is also responsible for communicating our public commitment to sustainability, community investment, and impact management. Finally, the other related business areas are responsible for promoting business transformation and guaranteeing the execution of the ESG strategy in their respective areas and activities.
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C1.1d

(C1.1d) Does your organization have at least one board member with competence on climate-related issues?

	Board member(s) have competence on climate-related issues	Criteria used to assess competence of board member(s) on climate-related issues
Row 1	Yes	We consider environmental, social, and governance experience as climate-related competence. This criterion includes experience in risk management, sustainable urbanism, operational health and safety, and governance management.

C1.2

(C1.2) Provide the highest management-level position(s) or committee(s) with responsibility for climate-related issues.

Position or committee

Sustainability committee

Climate-related responsibilities of this position

Implementing a climate transition plan

Integrating climate-related issues into the strategy
Monitoring progress against climate-related corporate targets

Coverage of responsibilities

Reporting line

Reports to the board directly

Frequency of reporting to the board on climate-related issues via this reporting line

Half-yearly

Please explain

The ESG Committee is responsible for promptly and institutionally managing climate-related risks and opportunities and notifying the Technical Committee of its actions. The ESG Committee notifies the Technical Committee twice a year of its progress but also anytime that an important topic rises and immediate action is required.

Position or committee

Environment/ Sustainability manager

Climate-related responsibilities of this position

Managing climate-related acquisitions, mergers, and divestitures
Implementing a climate transition plan
Integrating climate-related issues into the strategy
Conducting climate-related scenario analysis
Setting climate-related corporate targets
Monitoring progress against climate-related corporate targets
Managing public policy engagement that may impact the climate
Managing value chain engagement on climate-related issues
Assessing climate-related risks and opportunities
Managing climate-related risks and opportunities

Coverage of responsibilities

Reporting line

Other, please specify
Reports directly to CAO

Frequency of reporting to the board on climate-related issues via this reporting line

More frequently than quarterly

Please explain

The ESG Manager reports directly to the CAO of Administradora Fibra Danhos, having weekly meetings for ESG updates, and progress on the objectives, strategy, and upcoming projects. Climate-related risks and opportunities are also communicated by the ESG business area to the CAO, presenting the TCFD annual report.

Position or committee

Other C-Suite Officer, please specify
 CAO

Climate-related responsibilities of this position

- Managing annual budgets for climate mitigation activities
- Managing major capital and/or operational expenditures related to low-carbon products or services (including R&D)
- Managing climate-related acquisitions, mergers, and divestitures
- Monitoring progress against climate-related corporate targets

Coverage of responsibilities

Reporting line

Reports to the board directly

Frequency of reporting to the board on climate-related issues via this reporting line

More frequently than quarterly

Please explain

The CAO of Administradora Fibra Danhos is a member of the ESG Committee, responsible for promptly and institutionally managing climate-related risks and opportunities and notifying the Technical Committee of its actions. He is also the leader of the ESG business area and has weekly meetings with the board.

C1.3

(C1.3) Do you provide incentives for the management of climate-related issues, including the attainment of targets?

	Provide incentives for the management of climate-related issues	Comment
Row 1	No, not currently but we plan to introduce them in the next two years	We currently do not have variable compensation, but we plan to implement it in the following years, and when so, ESG criteria will be considered in the evaluation.

C2. Risks and opportunities

C2.1

(C2.1) Does your organization have a process for identifying, assessing, and responding to climate-related risks and opportunities?

Yes

C2.1a

(C2.1a) How does your organization define short-, medium- and long-term time horizons?

	From (years)	To (years)	Comment
Short-term	1	5	All risks/opportunities with an implementation timeframe of less than five years are considered short-term. These are trends that most likely are already occurring.
Medium-term	5	10	All risks/opportunities with an implementation timeframe between five to ten years are considered medium-term. These are emerging trends, predicted but not yet occurring.
Long-term	10	15	All risks/opportunities with an implementation timeframe between ten to fifteen years are considered long-term.

C2.1b

(C2.1b) How does your organization define substantive financial or strategic impact on your business?

We define a substantive strategic/financial impact as those that could hinder our revenues, increase operational costs, or close operational activities. Concerning climate change risks, we are aware of our exposure to potential physical and transitional risks, and we monitor such through our TCFD report. However, a substantive strategic or financial impact could come from the potential impacts of climate change that could affect our ability to lease and develop or sell properties.

C2.2

(C2.2) Describe your process(es) for identifying, assessing and responding to climate-related risks and opportunities.

Value chain stage(s) covered

Direct operations
 Upstream

Downstream

Risk management process

Integrated into multi-disciplinary company-wide risk management process

Frequency of assessment

Annually

Time horizon(s) covered

Short-term

Medium-term

Long-term

Description of process

To identify our portfolio’s exposure to physical risks, we used the climate change projections from the Vulnerability Atlas published by the National Institute for Ecology and Climate Change (INECC) to estimate the change in precipitation and average temperature for each part of the city. These projections are estimated based on information from the interactive Atlas of Working Group I of the Intergovernmental Panel on Climate Change (IPCC) from 1981 to 2010. We used the data from the SSP2-4.5 and SSP5-8.5 scenarios, which are part of the five shared socioeconomic pathways (SSP) proposed by the IPCC. Scenario SSP2-4.5 has a medium probability of occurrence and assumes that a significant effort is made in the future to achieve sustainability. Scenario SSP5-8.5 is more likely and more pessimistic and assumes a future characterized by the intensive use of fossil fuels. The strategic location of our properties means they are less exposed to many of the climate disasters seen in the rest of this country, particularly tropical storms like cyclones and tornadoes. To determine the current vulnerability of our portfolio to various physical risks of climate change, we used the national risk Atlas of the national disaster prevention center, and the Water Risk Atlas developed by the World Resources Institute (WRI) to identify water-stressed regions. Based on the projections of these various scenarios and considering our portfolio’s current vulnerability, we establish the possible operational and financial impacts and their possible mitigation strategies. Finally, for transition risks, we made market projections for the short-, medium-, and long-term time horizons, considering the organization’s assets and the possible legal and regulatory, technological, market, and reputation risks and their possible financial impact.

C2.2a

(C2.2a) Which risk types are considered in your organization's climate-related risk assessments?

	Relevance & inclusion	Please explain
Current regulation	Relevant, always included	Being a Mexican REIT, we have been subject to regulatory changes relating to climate change, mainly regarding the restriction on purchasing renewable energy. Due to the significance of such regulations in compliance with our ESG targets, we closely monitor and

		assess risks associated with any changes. We also monitor the potential for changing construction standards due to climate considerations.
Emerging regulation	Relevant, always included	We continually monitor, review, and assess proposed and incoming regulatory change to mitigate and manage potential impacts on our business. Many international requirements and frameworks are voluntary in Mexico, but to plan for possible regulations, we are already monitoring and implementing our strategy to reduce such parameters.
Technology	Relevant, always included	Decarbonization is a significant and unstoppable trend that highly depends on technology development within the real state sector. We are currently planning our decarbonization route in which we are considering the available technology with its potential impacts and possible changes that could compromise our net zero strategy.
Legal	Relevant, always included	Lawsuits are always a relevant risk since its repercussion is not only economic but also reputational, which can be much harder to recover from. To prevent environmental lawsuits we developed a procedure based on our experience for identifying, evaluating, and mitigating the environmental risks of every phase of our business model. Before we acquire the land, we conduct an analysis of the zoning laws that might apply to it and its possible environmental impact and applicable regulations. During the construction process, an environmental supervisor reviews the environmental mitigation measures required by federal, state, and municipal environmental laws, both as a compliance policy and to avoid any fines or sanctions for failure to abide by these. Once in operation, we annually review the quality and management of environmental parameters through our Environmental Audit program.
Market	Relevant, always included	Consumer behavior is changing due to climate change, giving rise to a much more conscious consumer, integrating environmental criteria into its decision process. Hence, we need to monitor market risks to prevent a reduction in the demand for our services due to a change in consumer trends. Also, our energy consumption is centralized in one supplier, CFE, so we are highly susceptible to market changes and need to monitor them.
Reputation	Relevant, always included	We are proud of our distinguished reputation in the market, which is conserved by monitoring and addressing possible reputational risks, including changes in the preferences of customers and visitors, stigmatization of the industry, and rising concerns or negative feedback among stakeholders.
Acute physical	Relevant, always included	The strategic location of our properties means they are less exposed to many of the climate disasters seen in the rest of this country, particularly tropical storms like cyclones and tornadoes. However, there are physical acute risks we consider like flash floods.
Chronic	Relevant,	Because we are a real estate investment trust, it is highly important that

physical	always included	we analyze the vulnerability of our portfolio to the physical risks of climate change, in order to ensure the well-being of our stakeholders by preventing and mitigating any possible economic or operational impact. For chronic risks, we monitor drought stress, precipitation stress, and rising mean temperatures.
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C2.3

(C2.3) Have you identified any inherent climate-related risks with the potential to have a substantive financial or strategic impact on your business?

Yes

C2.3a

(C2.3a) Provide details of risks identified with the potential to have a substantive financial or strategic impact on your business.

Identifier

Risk 1

Where in the value chain does the risk driver occur?

Direct operations

Risk type & Primary climate-related risk driver

Chronic physical

Changing temperature (air, freshwater, marine water)

Primary potential financial impact

Increased indirect (operating) costs

Company-specific description

We did a scenario-based analysis considering the increase in Celsius degrees in the average temperature of Mexico City and Puebla, estimated under the SSP2-4.5 and SSP5-8.5 scenarios for the short and medium terms, using the years 1981 to 2010 as base levels. Eight of our properties have a medium degree of heat wave risk, and two have a high risk.

Among the financial and operational impacts of heat waves, we expect an increase in the demand for air conditioning, in the cost per kWh of electricity consumed, and possible related health issues like heat stroke to visitors and employees. Some action lines on our mitigation and resilience strategy are investing in more efficient air conditioning systems, increasing the use of renewable energy, setting and monitoring ambitious targets to reduce our energy consumption and our GHG emissions intensity, and ensuring the capabilities of medical personnel.

Time horizon

Medium-term

Likelihood

Very likely

Magnitude of impact

Medium-low

Are you able to provide a potential financial impact figure?

Yes, a single figure estimate

Potential financial impact figure (currency)

1,036,369

Potential financial impact figure – minimum (currency)

Potential financial impact figure – maximum (currency)

Explanation of financial impact figure

We estimated the financial impact of heat waves based on the average cost per kWh of electricity, and the percentage of our electricity consumption destined for HVAC systems, calculating an estimated cost for each extra degree Celsius. We are aware of the limitation in this estimation since we are not considering the expected increase in energy costs and possible change in market behavior. We plan to increase the coverage of our climate change financial estimations' impact year by year to decrease uncertainty.

Cost of response to risk

Description of response and explanation of cost calculation

We have not estimated the response cost but we plan to integrate it on our TCFD 2023 report.

Comment

We also calculated the financial impact of changes in precipitation but it was not considered a substantive financial or strategic impact.

C2.4

(C2.4) Have you identified any climate-related opportunities with the potential to have a substantive financial or strategic impact on your business?

Yes

C2.4a

(C2.4a) Provide details of opportunities identified with the potential to have a substantive financial or strategic impact on your business.

Identifier

Opp1

Where in the value chain does the opportunity occur?

Direct operations

Opportunity type

Resource efficiency

Primary climate-related opportunity driver

Move to more efficient buildings

Primary potential financial impact

Increased value of fixed assets

Company-specific description

Regarding resources use efficiency, we identify the following opportunities;

- Use of recycling
- Transition to more eco-efficient buildings
- Reduced consumption and use of water
- Use of low-emission energy sources

If applied, we expect a reduction in the cost of materials, an increase in the value of fixed assets, reduced operating costs, and lower exposure to future increases in the price of fossil fuels.

Time horizon

Short-term

Likelihood

Very likely

Magnitude of impact

Medium-high

Are you able to provide a potential financial impact figure?

No, we do not have this figure

Potential financial impact figure (currency)

Potential financial impact figure – minimum (currency)

Potential financial impact figure – maximum (currency)

Explanation of financial impact figure

Cost to realize opportunity

Strategy to realize opportunity and explanation of cost calculation

Comment

We plan to integrate climate change financial opportunities estimations in our TCFD 2023 report.

Identifier

Opp2

Where in the value chain does the opportunity occur?

Direct operations

Opportunity type

Energy source

Primary climate-related opportunity driver

Use of new technologies

Primary potential financial impact

Returns on investment in low-emission technology

Company-specific description

Regarding energy sources, we identify the following opportunities;

-Use of tax breaks

-Use of new technology

-Transition toward decentralized energy consumption

If applied, we expect a reduction in transition costs, return on investment in low-emission technology, and reduced dependence on a single energy source.

Time horizon

Short-term

Likelihood

Very likely

Magnitude of impact

Medium-high

Are you able to provide a potential financial impact figure?

No, we do not have this figure

Potential financial impact figure (currency)

Potential financial impact figure – minimum (currency)

Potential financial impact figure – maximum (currency)

Explanation of financial impact figure

Cost to realize opportunity

Strategy to realize opportunity and explanation of cost calculation

Comment

We plan to integrate climate change financial opportunities estimations in our TCFD 2023 report.

Identifier

Opp3

Where in the value chain does the opportunity occur?

Upstream

Opportunity type

Products and services

Primary climate-related opportunity driver

Shift in consumer preferences

Primary potential financial impact

Increased revenues resulting from increased demand for products and services

Company-specific description

Regarding products and services, we identify the following opportunities;

- Investment in low-emission properties
- Change in consumer preferences

If applied, we expect an increase in revenues due to demand for lower-emission products and services, and a greater competitive advantage reflected in change in consumer preferences and higher revenues.

Time horizon

Short-term

Likelihood

Very likely

Magnitude of impact

Medium-high

Are you able to provide a potential financial impact figure?

No, we do not have this figure

Potential financial impact figure (currency)

Potential financial impact figure – minimum (currency)

Potential financial impact figure – maximum (currency)

Explanation of financial impact figure

Cost to realize opportunity

Strategy to realize opportunity and explanation of cost calculation

Comment

We plan to integrate climate change financial opportunities estimations in our TCFD 2023 report.

Identifier

Opp4

Where in the value chain does the opportunity occur?

Downstream

Opportunity type

Markets

Primary climate-related opportunity driver

Access to new markets

Primary potential financial impact

Increased revenues through access to new and emerging markets

Company-specific description

Regarding markets, we identify the following opportunities;

- Access to new markets
- Public sector incentives

If applied, we expect an increase in revenues due to access to new and emerging markets and a greater diversification of financial assets.

Time horizon

Medium-term

Likelihood

Likely

Magnitude of impact

Medium-high

Are you able to provide a potential financial impact figure?

No, we do not have this figure

Potential financial impact figure (currency)

Potential financial impact figure – minimum (currency)

Potential financial impact figure – maximum (currency)

Explanation of financial impact figure

Cost to realize opportunity

Strategy to realize opportunity and explanation of cost calculation

Comment

We plan to integrate climate change financial opportunities estimations in our TCFD 2023 report.

C3. Business Strategy

C3.1

(C3.1) Does your organization’s strategy include a climate transition plan that aligns with a 1.5°C world?

Row 1

Climate transition plan

No, but our strategy has been influenced by climate-related risks and opportunities, and we are developing a climate transition plan within two years

Explain why your organization does not have a climate transition plan that aligns with a 1.5°C world and any plans to develop one in the future

We have an ambitious ESG strategy covering our material issues, and we are currently participating in the Climate Ambition Accelerator of the UN Global Compact and Science Based Target Initiative, where we have the goal of accelerating progress towards setting

science-based emissions reduction targets and taking ambitious action aligned with a 1.5°C future.

C3.2

(C3.2) Does your organization use climate-related scenario analysis to inform its strategy?

Use of climate-related scenario analysis to inform strategy	
Row 1	Yes, qualitative and quantitative

C3.2a

(C3.2a) Provide details of your organization’s use of climate-related scenario analysis.

Climate-related scenario	Scenario analysis coverage	Temperature alignment of scenario	Parameters, assumptions, analytical choices
Physical climate scenarios RCP 4.5	Company-wide		We used the data from the SSP2-4.5 and SSP5-8.5 scenarios, which are part of the five shared socioeconomic pathways (SSP) proposed by the IPCC. Scenario SSP2-4.5 has a medium probability of occurrence and assumes that a significant effort is made in the future to achieve sustainability. The scenario analysis was made based on the TCFD recommendations. It evaluated the risk and vulnerability of our portfolio to changes in precipitation, water stress, and heat waves in the short and medium term.
Physical climate scenarios RCP 8.5	Company-wide		We used the data from the SSP2-4.5 and SSP5-8.5 scenarios, which are part of the five shared socioeconomic pathways (SSP) proposed by the IPCC. Scenario SSP5-8.5 is more likely and pessimistic and assumes a future characterized by the intensive use of fossil fuels. The scenario analysis was made based on the TCFD recommendations. It evaluated the risk and vulnerability of our portfolio to changes in precipitation, water stress, and heat waves in the short and medium term.

C3.2b

(C3.2b) Provide details of the focal questions your organization seeks to address by using climate-related scenario analysis, and summarize the results with respect to these questions.

Row 1

Focal questions

How exposed is our portfolio to the physical risks of climate change?

Is our ESG strategy prioritizing climate change risks?

Results of the climate-related scenario analysis with respect to the focal questions

Vulnerability to drought:

- 13 properties in low risk
- 2 properties in medium risk

Vulnerability to flooding:

- 3 properties in high risk
- 12 properties in very high risk

Vulnerability to water stress:

- 15 properties in very high risk

Vulnerability to heat waves:

- 5 properties in low risk
- 8 properties in medium risk
- 2 properties in high risk

Our ESG strategy prioritizes physical and transitional risks of climate change and it involves different actions of our mitigation strategy such as investing in renewable energy and more efficient air conditioning systems, setting and monitoring ambitious targets to reduce our energy consumption, and optimizing water consumption, among others.

C3.3

(C3.3) Describe where and how climate-related risks and opportunities have influenced your strategy.

	Have climate-related risks and opportunities influenced your strategy in this area?	Description of influence
Products and services	Yes	As a prevention strategy for climate change, we have set the target of Obtaining a sustainable building certificate for 80% of our office portfolio by 2025. Currently, 72% of our office portfolio is already LEED certificate.

Supply chain and/or value chain	Yes	<p>This year we began measuring our scope 3 emissions, which are those produced in the operation of our assets. For this first exercise, we measure the emissions from our downstream leased assets, the waste generated in operations and the activities related to energy and fuel. We are currently developing a mitigation strategy for our value chain emissions to align with climate-related risks and opportunities but we already created the first ESG committee with tenants at Torre Virreyes. Our goal is to begin integrating tenants into our ESG strategy while helping them to set their own environmental impact reduction goals. Their involvement is completely voluntary, and the idea is to work together on ESG initiatives, knowing their priorities in these topics and organizing awareness campaigns at the property level. Also, we are currently participating in the Climate Ambition Accelerator of the UN Global Compact and Science Based Target Initiative, where we have the goal of accelerating progress towards setting science-based emissions reduction targets and taking ambitious action aligned with a 1.5°C future, which requires setting scope 3 reduction targets.</p>
Investment in R&D	No	
Operations	Yes	<p>We established the target of increasing renewable energy to 20% of our total consumption by 2030. We carried out an energy evaluation through an external consultant of the HVAC systems and retro-commissioning services in 7 of our properties in order to identify the current operating conditions and find areas of opportunity to reduce energy consumption. We also installed two solar panel arrays at Parque Delta and Parque Tepeyac, totaling 1,073 individual panels and 600 kW of installed power.</p> <p>To address the risk and exposure to water stress we have a water corresponding clause stipulating that “The amount paid for public water supply including, if applicable, the water outlet corresponding to the retail space, must be paid promptly by the tenant. If the lessor has already paid these amounts, the tenant must pay the amount corresponding to the space within 10 (ten) business days following the date on which the respective payment was requested.” This measure encourages our tenants to responsibly manage their water consumption.</p>

C3.4

(C3.4) Describe where and how climate-related risks and opportunities have influenced your financial planning.

	Financial planning elements that have been influenced	Description of influence
Row 1	Capital expenditures Access to capital	<p>Access to capital:</p> <p>With the firm intent of operating more sustainably, in 2022, we signed the fourth modifying agreement to the contract on our revolving line of credit, which is authorized for a total amount of \$2 billion pesos, expiring in March 2026. The main purpose of this agreement was to have this line of credit marked as a “green” line, which means it incorporates the possibility of a lower interest rate in return for a reduction of electricity consumption by a 7.5%. In line with best market practices, our compliance with that target is evaluated by an independent party.</p> <p>Capital expenditure:</p> <p>We participate voluntarily in the Environmental Audit program of the Mexico City government, in keeping with the Law on Climate Change Mitigation and Adaptation and Sustainable Development for Mexico City and preventing legal and regulatory risks of climate change. To date, nine of our properties are registered with this program, which allows us to decide on preventive and corrective measures for protecting natural resources and the environment. In 2022 we invested \$65,480,020 MXN in environmental initiatives.</p>

C3.5

(C3.5) In your organization’s financial accounting, do you identify spending/revenue that is aligned with your organization’s climate transition?

	Identification of spending/revenue that is aligned with your organization’s climate transition
Row 1	No, but we plan to in the next two years

C4. Targets and performance

C4.1

(C4.1) Did you have an emissions target that was active in the reporting year?

Absolute target

C4.1a

(C4.1a) Provide details of your absolute emissions target(s) and progress made against those targets.

Target reference number

Abs 1

Is this a science-based target?

No, but we anticipate setting one in the next two years

Target ambition

Year target was set

2021

Target coverage

Company-wide

Scope(s)

Scope 2

Scope 2 accounting method

Location-based

Scope 3 category(ies)

Base year

2019

Base year Scope 1 emissions covered by target (metric tons CO2e)

Base year Scope 2 emissions covered by target (metric tons CO2e)

27,215.68

Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

Base year Scope 3, Category 2: Capital goods emissions covered by target (metric tons CO2e)

Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO₂e)

Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO₂e)

Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO₂e)

Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO₂e)

Base year Scope 3, Category 8: Upstream leased assets emissions covered by target (metric tons CO₂e)

Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target (metric tons CO₂e)

Base year Scope 3, Category 10: Processing of sold products emissions covered by target (metric tons CO₂e)

Base year Scope 3, Category 11: Use of sold products emissions covered by target (metric tons CO₂e)

Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target (metric tons CO₂e)

Base year Scope 3, Category 13: Downstream leased assets emissions covered by target (metric tons CO₂e)

Base year Scope 3, Category 14: Franchises emissions covered by target (metric tons CO₂e)

Base year Scope 3, Category 15: Investments emissions covered by target (metric tons CO₂e)

Base year Scope 3, Other (upstream) emissions covered by target (metric tons CO₂e)

Base year Scope 3, Other (downstream) emissions covered by target (metric tons CO₂e)

Base year total Scope 3 emissions covered by target (metric tons CO₂e)

Total base year emissions covered by target in all selected Scopes (metric tons CO₂e)

27,215.68

Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO₂e)

Base year Scope 3, Category 2: Capital goods emissions covered by target as % of total base year emissions in Scope 3, Category 2: Capital goods (metric tons CO₂e)

Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO₂e)

Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO₂e)

Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO₂e)

Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)

Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)

Base year Scope 3, Category 8: Upstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 8: Upstream leased assets (metric tons CO2e)

Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target as % of total base year emissions in Scope 3, Category 9: Downstream transportation and distribution (metric tons CO2e)

Base year Scope 3, Category 10: Processing of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 10: Processing of sold products (metric tons CO2e)

Base year Scope 3, Category 11: Use of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 11: Use of sold products (metric tons CO2e)

Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 12: End-of-life treatment of sold products (metric tons CO2e)

Base year Scope 3, Category 13: Downstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 13: Downstream leased assets (metric tons CO2e)

Base year Scope 3, Category 14: Franchises emissions covered by target as % of total base year emissions in Scope 3, Category 14: Franchises (metric tons CO2e)

Base year Scope 3, Category 15: Investments emissions covered by target as % of total base year emissions in Scope 3, Category 15: Investments (metric tons CO2e)

Base year Scope 3, Other (upstream) emissions covered by target as % of total base year emissions in Scope 3, Other (upstream) (metric tons CO2e)

Base year Scope 3, Other (downstream) emissions covered by target as % of total base year emissions in Scope 3, Other (downstream) (metric tons CO2e)

Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

Target year

2026

Targeted reduction from base year (%)

7.5

Total emissions in target year covered by target in all selected Scopes (metric tons CO2e) [auto-calculated]

25,174.504

Scope 1 emissions in reporting year covered by target (metric tons CO2e)

Scope 2 emissions in reporting year covered by target (metric tons CO2e)

20,157

Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

Scope 3, Category 2: Capital goods emissions in reporting year covered by target (metric tons CO2e)

Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)

Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)

Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)

Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)

Scope 3, Category 8: Upstream leased assets emissions in reporting year covered by target (metric tons CO2e)

Scope 3, Category 9: Downstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)

Scope 3, Category 10: Processing of sold products emissions in reporting year covered by target (metric tons CO2e)

Scope 3, Category 11: Use of sold products emissions in reporting year covered by target (metric tons CO2e)

Scope 3, Category 12: End-of-life treatment of sold products emissions in reporting year covered by target (metric tons CO2e)

Scope 3, Category 13: Downstream leased assets emissions in reporting year covered by target (metric tons CO2e)

Scope 3, Category 14: Franchises emissions in reporting year covered by target (metric tons CO2e)

Scope 3, Category 15: Investments emissions in reporting year covered by target (metric tons CO2e)

**Scope 3, Other (upstream) emissions in reporting year covered by target
(metric tons CO2e)**

**Scope 3, Other (downstream) emissions in reporting year covered by target
(metric tons CO2e)**

**Total Scope 3 emissions in reporting year covered by target (metric tons
CO2e)**

**Total emissions in reporting year covered by target in all selected scopes
(metric tons CO2e)**

20,157

Does this target cover any land-related emissions?

No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

% of target achieved relative to base year [auto-calculated]

345.8143736748

Target status in reporting year

Underway

Please explain target coverage and identify any exclusions

The target is to reduce our absolute electrical energy consumption by 7.5% over the next five years. Our baseline is 2019 electrical energy consumption and operating portfolio. The target is part of our fourth modifying agreement to the contract on our revolving line of credit. The primary purpose of this agreement was to have this line of credit marked as a green line, which means it incorporates the possibility of a lower interest rate in return for a reduction of electricity consumption, meaning that even if we achieved the target this first year, we need to at least maintain the 7.5% reduction on our energy consumption by the end of 2026 to comply with our credit line. That is why we marked the target status as "underway".

Plan for achieving target, and progress made to the end of the reporting year

- Optimizing air conditioning and elevator operating times.
- Increase the installation of renewable energy sources in our portfolio.
- Continue replacing traditional lighting with LED lighting in our buildings.
- Develop energy quality studies to adjust equipment that consumes the most.
- Deploy the BMS Automation, Monitoring, and Control system in our buildings.

List the emissions reduction initiatives which contributed most to achieving this target

C4.2

(C4.2) Did you have any other climate-related targets that were active in the reporting year?

Other climate-related target(s)

C4.2b

(C4.2b) Provide details of any other climate-related targets, including methane reduction targets.

Target reference number

Oth 1

Year target was set

2022

Target coverage

Company-wide

Target type: absolute or intensity

Absolute

Target type: category & Metric (target numerator if reporting an intensity target)

Renewable fuel consumption

Percentage of total fuel consumption that is from renewable sources

Target denominator (intensity targets only)

Base year

2019

Figure or percentage in base year

0

Target year

2030

Figure or percentage in target year

20

Figure or percentage in reporting year

2

% of target achieved relative to base year [auto-calculated]

10

Target status in reporting year

Underway

Is this target part of an emissions target?

Is this target part of an overarching initiative?

Please explain target coverage and identify any exclusions

Increase renewable energy to 20% of our total consumption by 2030.

Plan for achieving target, and progress made to the end of the reporting year

We installed two solar panel arrays at Parque Delta and Parque Tepeyac, totaling 1,073 individual panels and 600 kW of installed power in 2022, covering around 2% of our energy consumption. The interconnection with the electricity supply network did not finalize by the end of the reporting year, so we had no renewable energy consumption. We plan to cover at least 2% of our energy with renewable energy every year till 2030, our target year.

List the actions which contributed most to achieving this target

Target reference number

Oth 2

Year target was set

2022

Target coverage

Company-wide

Target type: absolute or intensity

Absolute

Target type: category & Metric (target numerator if reporting an intensity target)

Low-carbon buildings
Percentage of buildings with a green building certificate

Target denominator (intensity targets only)

Base year

2019

Figure or percentage in base year

72

Target year

2025

Figure or percentage in target year

80

Figure or percentage in reporting year

72

% of target achieved relative to base year [auto-calculated]

0

Target status in reporting year

Underway

Is this target part of an emissions target?

Is this target part of an overarching initiative?

Please explain target coverage and identify any exclusions

Plan for achieving target, and progress made to the end of the reporting year

We aim to certify 80% of our office portfolio by 2025, we currently have certified 72% of it and are planning the certifications for 2023.

List the actions which contributed most to achieving this target

C4.3

(C4.3) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Yes

C4.3a

(C4.3a) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation		
To be implemented*	4	500
Implementation	0	

commenced*		
Implemented*	17	17,744.54
Not to be implemented		

C4.3b

(C4.3b) Provide details on the initiatives implemented in the reporting year in the table below.

Initiative category & Initiative type

Energy efficiency in buildings

Other, please specify

A mix of energy efficiency initiatives including a maintenance program, HVAC, and the acquisition of new technology.

Estimated annual CO2e savings (metric tonnes CO2e)

17,489.41

Scope(s) or Scope 3 category(ies) where emissions savings occur

Scope 1

Scope 2 (location-based)

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in C0.4)

49,895,526

Investment required (unit currency – as specified in C0.4)

65,480,020

Payback period

1-3 years

Estimated lifetime of the initiative

Comment

This initiatives are part of the Environmental Audit program of the Mexico City government, in keeping with the Law on Climate Change Mitigation and Adaptation and Sustainable Development for Mexico City. To date, nine of our properties are registered with this voluntary program, which allows us to decide on preventive and corrective measures for protecting natural resources and the environment with the help of a third independent party.

Initiative category & Initiative type

Low-carbon energy consumption
 Solar PV

Estimated annual CO2e savings (metric tonnes CO2e)

255

Scope(s) or Scope 3 category(ies) where emissions savings occur

Voluntary/Mandatory

Voluntary

Annual monetary savings (unit currency – as specified in C0.4)

2,230,200

Investment required (unit currency – as specified in C0.4)

11,188,989

Payback period

1-3 years

Estimated lifetime of the initiative

21-30 years

Comment

We installed two solar panel arrays at Parque Delta and Parque Tepeyac, totaling 1,073 individual panels and 600 kW of installed power.

C4.3c

(C4.3c) What methods do you use to drive investment in emissions reduction activities?

Method	Comment
Financial optimization calculations	ROI of emission reduction projects optimizes financial operations.

C4.5

(C4.5) Do you classify any of your existing goods and/or services as low-carbon products?

Yes

C4.5a

(C4.5a) Provide details of your products and/or services that you classify as low-carbon products.

Level of aggregation

Product or service

Taxonomy used to classify product(s) or service(s) as low-carbon

Other, please specify

LEED certifications

Type of product(s) or service(s)

Description of product(s) or service(s)

Currently, four of our buildings—Torre Virreyes and the three towers of Corporativo Toreo—have LEED certification, a total of 195,156 square meters certified.

Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

No

Methodology used to calculate avoided emissions

Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Functional unit used

Reference product/service or baseline scenario used

Life cycle stage(s) covered for the reference product/service or baseline scenario

Estimated avoided emissions (metric tons CO₂e per functional unit) compared to reference product/service or baseline scenario

Explain your calculation of avoided emissions, including any assumptions

Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

25

C5. Emissions methodology

C5.1

(C5.1) Is this your first year of reporting emissions data to CDP?

No

C5.1a

(C5.1a) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

Row 1

Has there been a structural change?

No

C5.1b

(C5.1b) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

Change(s) in methodology, boundary, and/or reporting year definition?	
Row 1	No

C5.2

(C5.2) Provide your base year and base year emissions.

Scope 1

Base year start

January 1, 2019

Base year end

December 31, 2019

Base year emissions (metric tons CO₂e)

153

Comment

Scope 2 (location-based)

Base year start

January 1, 2019

Base year end

December 31, 2019

Base year emissions (metric tons CO2e)

27,215.68

Comment

Scope 2 (market-based)

Base year start

January 1, 2019

Base year end

December 31, 2019

Base year emissions (metric tons CO2e)

27,215.68

Comment

Scope 3 category 1: Purchased goods and services

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

Scope 3 category 2: Capital goods

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

Base year start

January 1, 2022

Base year end

December 31, 2022

Base year emissions (metric tons CO2e)

725

Comment

For more information please see our 2022 Integrated Annual Reporte p.40
https://fibradanhos.com.mx/informes-anuales/pdf/2022/ARFibraDanhos_22_EN.pdf

Scope 3 category 4: Upstream transportation and distribution

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

Scope 3 category 5: Waste generated in operations

Base year start

January 1, 2022

Base year end

December 31, 2022

Base year emissions (metric tons CO2e)

1,733

Comment

For more information please see our 2022 Integrated Annual Reporte p.40
https://fibradanhos.com.mx/informes-anuales/pdf/2022/ARFibraDanhos_22_EN.pdf

Scope 3 category 6: Business travel

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

Scope 3 category 7: Employee commuting

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

Scope 3 category 8: Upstream leased assets

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

Scope 3 category 9: Downstream transportation and distribution

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

Scope 3 category 10: Processing of sold products

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

Scope 3 category 11: Use of sold products

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

Scope 3 category 12: End of life treatment of sold products

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

Scope 3 category 13: Downstream leased assets

Base year start

January 1, 2022

Base year end

December 31, 2022

Base year emissions (metric tons CO2e)

26,715

Comment

For more information please see our 2022 Integrated Annual Reporte p.40
https://fibradanhos.com.mx/informes-anales/pdf/2022/ARFibraDanhos_22_EN.pdf

Scope 3 category 14: Franchises

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

Scope 3 category 15: Investments

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

Scope 3: Other (upstream)

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

Scope 3: Other (downstream)

Base year start

Base year end

Base year emissions (metric tons CO₂e)

Comment

C5.3

(C5.3) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Programa GEI Mexico

The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

C6. Emissions data

C6.1

(C6.1) What were your organization's gross global Scope 1 emissions in metric tons CO₂e?

Reporting year

Gross global Scope 1 emissions (metric tons CO₂e)

68

Comment

We used the heating powers published by the National Commission for Efficient Energy Use (CONUEE), the emission factors of the National Electrical System (SEN) and heating powers of the Ministerial Regulation and Agreements of the Ministry of the Environment and Natural Resources (SEMARNAT).

C6.2

(C6.2) Describe your organization's approach to reporting Scope 2 emissions.

Row 1

Scope 2, location-based

We are reporting a Scope 2, location-based figure

Scope 2, market-based

We have no operations where we are able to access electricity supplier emission factors or residual emissions factors and are unable to report a Scope 2, market-based figure

Comment

We use the emission factor published by the National Emissions Registry (RENE) on February 28, 2023.

C6.3

(C6.3) What were your organization's gross global Scope 2 emissions in metric tons CO₂e?

Reporting year

Scope 2, location-based

20,157

Comment

We use the emission factor published by the National Emissions Registry (RENE) on February 28, 2023.

C6.4

(C6.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Yes

C6.4a

(C6.4a) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure.

Source of excluded emissions

Scope 3 categories.

Scope(s) or Scope 3 category(ies)

Scope 3: Purchased goods and services

Scope 3: Capital goods

Scope 3: Business travel

Scope 3: Employee commuting

Relevance of Scope 1 emissions from this source

Relevance of location-based Scope 2 emissions from this source

Relevance of market-based Scope 2 emissions from this source

Relevance of Scope 3 emissions from this source

Emissions are relevant but not yet calculated

Date of completion of acquisition or merger

Estimated percentage of total Scope 1+2 emissions this excluded source represents

Estimated percentage of total Scope 3 emissions this excluded source represents

40

Explain why this source is excluded

2022 was the first year we included scope 3 emissions in our reporting. We conducted an impact mapping of the fifteen Scope 3 categories to determine the relevance of each and prioritize their measurement. We determined relevance by applying the mapping suggested by the GHG protocol, which weights each category according to its size, influence, risk, level of control, and importance to stakeholders, among others. For this first exercise, we only calculated emissions of categories with high importance scores and the information needed available.

Explain how you estimated the percentage of emissions this excluded source represents

We estimated the percentage of coverage excluded based on the impact mapping of scope 3 categories.

C6.5

(C6.5) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

Evaluation status

Relevant, not yet calculated

Please explain

We conducted an impact mapping of the fifteen Scope 3 categories to determine the relevance of each and prioritize their measurement. We determine relevance by applying the mapping suggested by the GHG protocol, which weights the size, influence, risk, level of control, and importance to stakeholders for each category. On this basis, category 1 obtained a relevance score of 2, not being a priority for this year's reporting. Also, there is a lack of availability of emissions factors in Mexico, making the estimation of scope 3 emissions from indirect data not possible.

Capital goods

Evaluation status

Relevant, not yet calculated

Please explain

Category 2 is relevant but not yet calculated due to the lack of information available to apply the average-product method or the average-spend-based method.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

Evaluation status

Relevant, calculated

Emissions in reporting year (metric tons CO₂e)

725

Emissions calculation methodology

Average data method

Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

Please explain

We could only estimate our emissions from fuel-related activities and not from electricity consumption due to the lack of information available from our electricity supplier.

Upstream transportation and distribution

Evaluation status

Not relevant, explanation provided

Please explain

We conducted an impact mapping of the fifteen Scope 3 categories to determine the relevance of each and prioritize their measurement. We determine relevance by applying the mapping suggested by the GHG protocol, which weights the size, influence, risk, level of control, and importance to stakeholders for each category. On this basis, category 4 obtained a relevance score of 1.38, not being a priority for this year's reporting.

Waste generated in operations

Evaluation status

Relevant, calculated

Emissions in reporting year (metric tons CO₂e)

1,733

Emissions calculation methodology

Waste-type-specific method

Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

Please explain

The emissions for the waste generated in operations were calculated using the emissions factor of EPA due to lack of primary data.

Business travel

Evaluation status

Relevant, not yet calculated

Please explain

We conducted an impact mapping of the fifteen Scope 3 categories to determine the relevance of each and prioritize their measurement. We determine relevance by applying the mapping suggested by the GHG protocol, which weights the size, influence, risk, level of control, and importance to stakeholders for each category. On this basis, category 6 obtained a relevance score of 1.25, not being a priority for this year's reporting.

Employee commuting

Evaluation status

Relevant, not yet calculated

Please explain

We conducted an impact mapping of the fifteen Scope 3 categories to determine the relevance of each and prioritize their measurement. We determine relevance by applying the mapping suggested by the GHG protocol, which weights the size, influence, risk, level of control, and importance to stakeholders for each category. On this basis, category 7 obtained a relevance score of 0.75, not being a priority for this year's reporting.

Upstream leased assets

Evaluation status

Not relevant, explanation provided

Please explain

This category does not apply to our operations.

Downstream transportation and distribution

Evaluation status

Not relevant, explanation provided

Please explain

This category does not apply to our operations.

Processing of sold products

Evaluation status

Not relevant, explanation provided

Please explain

This category does not apply to our operations.

Use of sold products

Evaluation status

Not relevant, explanation provided

Please explain

This category does not apply to our operations.

End of life treatment of sold products

Evaluation status

Not relevant, explanation provided

Please explain

This category does not apply to our operations.

Downstream leased assets

Evaluation status

Relevant, calculated

Emissions in reporting year (metric tons CO₂e)

26,715

Emissions calculation methodology

Other, please specify

Primary data collection from tenants

Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

Please explain

Given the nature of our activities, category 13 is the most relevant for our scope 3 emissions. We collected energy consumption data directly from tenants and calculated their emissions using the emission factor published by the National Emissions Registry (RENE) on February 28, 2023, the heating powers published by the National Commission for Efficient Energy Use (CONUEE), the emission factors of the National Electrical System (SEN) and heating powers of the Ministerial Regulation and Agreements of the Ministry of the Environment and Natural Resources (SEMARNAT). This year we had a 40% coverage of this category.

Franchises

Evaluation status

Not relevant, explanation provided

Please explain

This category does not apply to our operations.

Investments

Evaluation status

Not relevant, explanation provided

Please explain

This category does not apply to our operations.

Other (upstream)

Evaluation status

Not evaluated

Please explain

Other (downstream)

Evaluation status

Not evaluated

Please explain

C-CN6.6/C-RE6.6

(C-CN6.6/C-RE6.6) Does your organization assess the life cycle emissions of new construction or major renovation projects?

	Assessment of life cycle emissions	Comment
Row 1	No, but we plan to for upcoming projects	

C6.7

(C6.7) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

No

C6.10

(C6.10) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO₂e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Intensity figure

0.02

Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO₂e)

20,225

Metric denominator

square meter

Metric denominator: Unit total

939,343

Scope 2 figure used

Location-based

% change from previous year

0

Direction of change

No change

Reason(s) for change

Other, please specify

Please explain

Our energy consumption increased from 2021 to 2022 due to activities returning to normal from the pandemic. The increase was little due to energy efficiency measures, maintaining our overall emissions intensity the same. Also, when comparing the emissions intensity from 2019 (our base year) we achieved a 30% reduction.

C7. Emissions breakdowns

C7.1

(C7.1) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Yes

C7.1a

(C7.1a) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used greenhouse warming potential (GWP).

Greenhouse gas	Scope 1 emissions (metric tons of CO ₂ e)	GWP Reference
CO ₂	67.4	Other, please specify GWP of the Agreements of the Ministry of the Environment and Natural Resources (SEMARNAT).
CH ₄	0.009	Other, please specify GWP of the Agreements of the Ministry of the Environment and Natural Resources (SEMARNAT).
N ₂ O	0.005	Other, please specify GWP of the Agreements of the Ministry of the Environment and Natural Resources (SEMARNAT).

C7.2

(C7.2) Break down your total gross global Scope 1 emissions by country/area/region.

Country/area/region	Scope 1 emissions (metric tons CO ₂ e)
Mexico	67.42

C7.3

(C7.3) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

By business division

C7.3a

(C7.3a) Break down your total gross global Scope 1 emissions by business division.

Business division	Scope 1 emissions (metric ton CO ₂ e)
Office building	25.78
Retail buildings	28.06
Mixed-used buildings	13.58

C7.5

(C7.5) Break down your total gross global Scope 2 emissions by country/area/region.

Country/area/region	Scope 2, location-based (metric tons CO ₂ e)	Scope 2, market-based (metric tons CO ₂ e)
Mexico	20,157	20,157

C7.6

(C7.6) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

By business division

C7.6a

(C7.6a) Break down your total gross global Scope 2 emissions by business division.

Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Office buildings	1,991.96	1,991.96
Retail buildings	8,669.88	8,669.88
Mixed-use buildings	9,495.16	9,495.16

C7.7

(C7.7) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Not relevant as we do not have any subsidiaries

C7.9

(C7.9) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Increased

C7.9a

(C7.9a) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

	Change in emissions (metric tons CO2e)	Direction of change in emissions	Emissions value (percentage)	Please explain calculation
Change in renewable energy consumption				
Other emissions reduction				

activities				
Divestment				
Acquisitions				
Mergers				
Change in output				
Change in methodology				
Change in boundary				
Change in physical operating conditions	2,173.96	Increased	12.04	2022 was the first year since the COVID-19 pandemic in which we completely renewed our activities, increasing our energy and water consumption and waste generation from 2021 and 2020. Still, when comparing our 2022 GHG production with 2019 (our base year), we achieved a 15% reduction.
Unidentified				
Other				

C7.9b

(C7.9b) Are your emissions performance calculations in C7.9 and C7.9a based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Location-based

C8. Energy

C8.1

(C8.1) What percentage of your total operational spend in the reporting year was on energy?

More than 30% but less than or equal to 35%

C8.2

(C8.2) Select which energy-related activities your organization has undertaken.

Indicate whether your organization undertook this energy-related activity in the reporting year

Consumption of fuel (excluding feedstocks)	Yes
Consumption of purchased or acquired electricity	Yes
Consumption of purchased or acquired heat	No
Consumption of purchased or acquired steam	No
Consumption of purchased or acquired cooling	Yes
Generation of electricity, heat, steam, or cooling	Yes

C8.2a

(C8.2a) Report your organization’s energy consumption totals (excluding feedstocks) in MWh.

	Heating value	MWh from renewable sources	MWh from non-renewable sources	Total (renewable and non-renewable) MWh
Consumption of fuel (excluding feedstock)	Unable to confirm heating value	0	255	255
Consumption of purchased or acquired electricity		0	46,338.39	46,338.39
Consumption of purchased or acquired cooling		0	0	0
Consumption of self-generated non-fuel renewable energy		0		0
Total energy consumption		0	46,593.39	46,593.39

C8.2b

(C8.2b) Select the applications of your organization’s consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of	Yes

electricity	
Consumption of fuel for the generation of heat	Yes
Consumption of fuel for the generation of steam	No
Consumption of fuel for the generation of cooling	No
Consumption of fuel for co-generation or tri-generation	No

C8.2c

(C8.2c) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

Heating value

Unable to confirm heating value

Total fuel MWh consumed by the organization

0

MWh fuel consumed for self-generation of electricity

0

MWh fuel consumed for self-generation of heat

0

Comment

Other biomass

Heating value

Unable to confirm heating value

Total fuel MWh consumed by the organization

0

MWh fuel consumed for self-generation of electricity

0

MWh fuel consumed for self-generation of heat

0

Comment

Other renewable fuels (e.g. renewable hydrogen)

Heating value

Unable to confirm heating value

Total fuel MWh consumed by the organization

0

MWh fuel consumed for self-generation of electricity

0

MWh fuel consumed for self-generation of heat

0

Comment

Coal

Heating value

Unable to confirm heating value

Total fuel MWh consumed by the organization

0

MWh fuel consumed for self-generation of electricity

0

MWh fuel consumed for self-generation of heat

0

Comment

Oil

Heating value

Unable to confirm heating value

Total fuel MWh consumed by the organization

221.99

MWh fuel consumed for self-generation of electricity

221.99

MWh fuel consumed for self-generation of heat

0

Comment

We calculate the MWh of fuel consumed using the net heating powers published by the National Commission for Efficient Energy Use (CONUEE).

Gas

Heating value

Unable to confirm heating value

Total fuel MWh consumed by the organization

32.8

MWh fuel consumed for self-generation of electricity

0

MWh fuel consumed for self-generation of heat

32.8

Comment

We calculate the MWh of fuel consumed using the net heating powers published by the National Commission for Efficient Energy Use (CONUEE).

Other non-renewable fuels (e.g. non-renewable hydrogen)

Heating value

Unable to confirm heating value

Total fuel MWh consumed by the organization

0

MWh fuel consumed for self-generation of electricity

0

MWh fuel consumed for self-generation of heat

0

Comment

Total fuel

Heating value

Unable to confirm heating value

Total fuel MWh consumed by the organization

254.78

MWh fuel consumed for self-generation of electricity

221.99

MWh fuel consumed for self-generation of heat

32.8

Comment

C8.2d

(C8.2d) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

	Total Gross generation (MWh)	Generation that is consumed by the organization (MWh)	Gross generation from renewable sources (MWh)	Generation from renewable sources that is consumed by the organization (MWh)
Electricity	221.99	221.99	0	0
Heat	32.8	32.8	0	0
Steam	0	0	0	0
Cooling	0	0	0	0

C8.2g

(C8.2g) Provide a breakdown by country/area of your non-fuel energy consumption in the reporting year.

Country/area

Mexico

Consumption of purchased electricity (MWh)

46,338.39

Consumption of self-generated electricity (MWh)

221.99

Consumption of purchased heat, steam, and cooling (MWh)

0

Consumption of self-generated heat, steam, and cooling (MWh)

32.8

Total non-fuel energy consumption (MWh) [Auto-calculated]

46,593.18

C9. Additional metrics

C9.1

(C9.1) Provide any additional climate-related metrics relevant to your business.

Description

Waste

Metric value

1,364.72

Metric numerator

tonnes of recycled waste

Metric denominator (intensity metric only)

This metric is not measured on an intensity basis

% change from previous year

12.7

Direction of change

Increased

Please explain

We had a 12.7% increase in total recycled waste from 2021 to 2022. We are taking action to keep increasing the amount of recycled waste till we cover 100% of our generated waste.

C-CE9.6/C-CG9.6/C-CH9.6/C-CN9.6/C-CO9.6/C-EU9.6/C-MM9.6/C-OG9.6/C-RE9.6/C-ST9.6/C-TO9.6/C-TS9.6

(C-CE9.6/C-CG9.6/C-CH9.6/C-CN9.6/C-CO9.6/C-EU9.6/C-MM9.6/C-OG9.6/C-RE9.6/C-ST9.6/C-TO9.6/C-TS9.6) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

	Investment in low-carbon R&D	Comment
Row 1	Yes	We became training partners of the University Tecnológico de Monterrey (ITESM), promoting and creating new and innovative challenges that allow students to apply their knowledge in practice and have a positive impact in the field of sustainable urban planning. The second semester of the reporting year, Fibra Danhos participated on a challenge of sustainable concrete. The objective was for civil engineering students to learn about the procedure for manufacturing concrete with different values of compressive strength and find the most innovative and sustainable construction material on the market. We have also invested in low-carbon technology, including PV energy, efficient lighting technologies and building energy management systems (BEMS).

C-CN9.6a/C-RE9.6a

(C-CN9.6a/C-RE9.6a) Provide details of your organization’s investments in low-carbon R&D for real estate and construction activities over the last three years.

Technology area

Building integrated photovoltaic systems

Stage of development in the reporting year

Small scale commercial deployment

Average % of total R&D investment over the last 3 years

20

**R&D investment figure in the reporting year (unit currency as selected in C0.4)
(optional)**

11,338,989

Average % of total R&D investment planned over the next 5 years

40

**Explain how your R&D investment in this technology area is aligned with your
climate commitments and/or climate transition plan**

We set the target of increasing renewable energy to 20% of our total consumption by 2030. Building integrated photovoltaic systems is aligned with this target.

C-RE9.9

(C-RE9.9) Does your organization manage net zero carbon buildings?

No, but we plan to in the future

C-CN9.10/C-RE9.10

**(C-CN9.10/C-RE9.10) Did your organization complete new construction or major
renovations projects designed as net zero carbon in the last three years?**

No, but we plan to in the future

C-CN9.11/C-RE9.11

**(C-CN9.11/C-RE9.11) Explain your organization's plan to manage, develop or
construct net zero carbon buildings, or explain why you do not plan to do so.**

We are currently participating in an Accelerator of the UN Global Compact and the Science Based Initiative to set an SBT, which is why we have not made our emission reduction target public since we are working on it.

C10. Verification

C10.1

(C10.1) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Third-party verification or assurance process in place
Scope 3	Third-party verification or assurance process in place

C10.1a

(C10.1a) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Verification or assurance cycle in place

Annual process

Status in the current reporting year

Complete

Type of verification or assurance

Limited assurance

Attach the statement

 Fibra Danhos Independent Assurance Report_VF.pdf

Page/ section reference

GRI indicator 305-1 Direct (Scope 1) GHG emissions

Relevant standard

ISAE3000

Proportion of reported emissions verified (%)

100

C10.1b

(C10.1b) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Scope 2 approach

Scope 2 location-based

Verification or assurance cycle in place

Annual process


Status in the current reporting year

Complete

Type of verification or assurance

Limited assurance

Attach the statement

 Fibra Danhos Independent Assurance Report_VF.pdf

Page/ section reference

GRI Indicator 305-2 Energy indirect (Scope 2) GHG emissions

Relevant standard

ISAE3000

Proportion of reported emissions verified (%)

100

C10.1c

(C10.1c) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Scope 3 category

Verification or assurance cycle in place

Annual process


Status in the current reporting year

Complete

Type of verification or assurance

Limited assurance

Attach the statement

 Fibra Danhos Independent Assurance Report_VF.pdf

Page/section reference

GRI indicator 305-3 Other indirect (Scope 3) GHG emissions

Relevant standard

ISAE3000

Proportion of reported emissions verified (%)

100




C10.2


(C10.2) Do you verify any climate-related information reported in your CDP disclosure other than the emissions figures reported in C6.1, C6.3, and C6.5?

Yes

C10.2a

(C10.2a) Which data points within your CDP disclosure have been verified, and which verification standards were used?

Disclosure module verification relates to	Data verified	Verification standard	Please explain
C5. Emissions performance	Other, please specify Base year emissions	Limited assurance ISAE 3000	Our base year for scope 1 and 2 emissions is 2019, verified on our Integrated Annual Report of 2019. 2022 was the first year we measured Scope 3 emissions, establishing 2022 as our base year and the first year we verified such an indicator. Having our base year emissions verified is very important since we are currently participating in an Accelerator of the UN Global Compact and the Science Based Initiative to set an SBT.  ¹
C8. Energy	Energy consumption	Limited assurance ISAE 3000	Our energy consumption is verified via the independent assurance statement of our Integrated Annual Report, which includes a list of the verified indicators. The indicators relevant to our energy consumption are 302-1 Energy consumption within the organization, and 302-3 Energy intensity.  ¹
C9. Additional metrics	Waste data	Limited assurance ISAE 3000	Our waste data is verified via the independent assurance statement of our Integrated Annual Report, which includes a list of the verified indicators. The indicator for our waste data is 306-3 Waste generated.  ¹

 ¹Fibra Danhos Independent Assurance Report_VF.pdf

C11. Carbon pricing

C11.1

(C11.1) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

No, but we anticipate being regulated in the next three years

C11.1d

(C11.1d) What is your strategy for complying with the systems you are regulated by or anticipate being regulated by?

We are preparing for future regulations, including a carbon tax or an emission trading system, mainly by reducing our GHG emissions. We have invested in the early maintenance of existing technology and new and more efficient ones. We have also started integrating renewable sources into our energy mix and setting a long-term target to reduce our dependence on fossil fuel sources. Thanks to these initiatives we have reduced our GHG emissions intensity 18% from our base year (2019) and we are currently working to set a Science Based Target.

C11.2

(C11.2) Has your organization canceled any project-based carbon credits within the reporting year?

No

C11.3

(C11.3) Does your organization use an internal price on carbon?

Yes

C11.3a

(C11.3a) Provide details of how your organization uses an internal price on carbon.

Type of internal carbon price

Implicit price

How the price is determined

Cost of required measures to achieve emissions reduction targets

Objective(s) for implementing this internal carbon price

Drive energy efficiency

Scope(s) covered

Scope 1

Scope 2

Pricing approach used – spatial variance

Uniform

Pricing approach used – temporal variance

Evolutionary

Indicate how you expect the price to change over time

We calculate our carbon pricing by dividing the cost of abatement/procurement by the tonnes of CO₂e abated, meaning that it is possible that our carbon price evolve year after year as we invest in different projects with different relations between the pricing and emission reductions.

Actual price(s) used – minimum (currency as specified in C0.4 per metric ton CO₂e)

3,690

Actual price(s) used – maximum (currency as specified in C0.4 per metric ton CO₂e)

Business decision-making processes this internal carbon price is applied to

Product and R&D

Mandatory enforcement of this internal carbon price within these business decision-making processes

No

Explain how this internal carbon price has contributed to the implementation of your organization's climate commitments and/or climate transition plan

2022 was the first year we calculated our carbon pricing, but we plan to integrate it into our decision criteria when selecting projects, suppliers, and mitigation activities.

C12. Engagement

C12.1

(C12.1) Do you engage with your value chain on climate-related issues?

Yes, our suppliers

Yes, our customers/clients

C12.1a

(C12.1a) Provide details of your climate-related supplier engagement strategy.

Type of engagement

Information collection (understanding supplier behavior)

Details of engagement

Other, please specify

12-point questionnaire covering ESG topics for critical suppliers

% of suppliers by number

5.3

% total procurement spend (direct and indirect)

39

% of supplier-related Scope 3 emissions as reported in C6.5

2.5

Rationale for the coverage of your engagement

We consider 25 of our suppliers to be critical: a portfolio of companies that are essential to the performance of our properties, providing specialized services in their respective fields and with a significant impact on our operations. They guarantee the service we offer and the quality of our buildings. We acknowledge the high risk of a possible interruption or failure in their services and its financial, legal, regulatory, and operational impact. These suppliers have provided excellent service for several years and have been selected and confirmed through standardized and transparent quality, profitability, technical competence, and due diligence processes based on and social their ethics and social responsibility. To prevent illegal acts and continue to supply excellent services to our tenants and visitors, we carefully select our suppliers, and we require critical suppliers to confirm that they are familiar and agree with our Sustainable and Responsible Purchasing Policy and Code of Ethics, as well as filling out a 12-point questionnaire covering ethical issues, labor management and safety, health, and environmental risks.

Impact of engagement, including measures of success

Based on the response to the 12-point questionnaire, we create a risk analysis based on the ESG management of our suppliers, expecting suppliers to decrease their risk score year on year and take action when the risk level requires it.

Comment

C12.1b

(C12.1b) Give details of your climate-related engagement strategy with your customers.

Type of engagement & Details of engagement

Other, please specify

Other, please specify
Information collection (GHG emissions)

% of customers by number

40

% of customer - related Scope 3 emissions as reported in C6.5

92

Please explain the rationale for selecting this group of customers and scope of engagement

Our ten largest tenants in terms of Base Rent represented 26.7% of Total Base Rent and 41.7% of the occupied GLA for the Current Operating Portfolio. 2022 was the first year we measured our scope 3 emissions, collecting the GHG emissions of our largest tenants, obtaining a coverage of 40% of our GLA (we base our coverage percentage on m2 of GLA covered).

Impact of engagement, including measures of success

As conversations started between our ESG team and tenants, we have seen a high interest in such topics. An example of this is the creation of the ESG committee with tenants at Torre Virreyes. The objective is to begin bringing tenants into our ESG strategy while helping them set their own environmental impact reduction goals. Their involvement is voluntary, and the idea is to work together on ESG initiatives, knowing their priorities in these topics and organizing awareness campaigns at the property level.

C12.2

(C12.2) Do your suppliers have to meet climate-related requirements as part of your organization's purchasing process?

No, but we plan to introduce climate-related requirements within the next two years

C12.3

(C12.3) Does your organization engage in activities that could either directly or indirectly influence policy, law, or regulation that may impact the climate?

Row 1

External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the climate

Yes, our membership of/engagement with trade associations could influence policy, law, or regulation that may impact the climate

Does your organization have a public commitment or position statement to conduct your engagement activities in line with the goals of the Paris Agreement?

No, but we plan to have one in the next two years

Describe the process(es) your organization has in place to ensure that your external engagement activities are consistent with your climate commitments and/or climate transition plan

We are part of the ESG Committee of AMEFIBRA, and having a place at the table on discussions related to its climate change strategy ensures that our engagement activities are consistent with ours.

C12.3b

(C12.3b) Provide details of the trade associations your organization is a member of, or engages with, which are likely to take a position on any policy, law or regulation that may impact the climate.

Trade association

Other, please specify

AMEFIBRA (Asociación Mexicana de FIBRAS)

Is your organization's position on climate change policy consistent with theirs?

Consistent

Has your organization attempted to influence their position in the reporting year?

Yes, we publicly promoted their current position

Describe how your organization's position is consistent with or differs from the trade association's position, and any actions taken to influence their position

AMEFIBRA created an ESG manual with specific KPIs and targets for all REITs. We are ahead of the targets set for the reporting year, and our position is consistent with theirs.

Funding figure your organization provided to this trade association in the reporting year (currency as selected in C0.4)

Describe the aim of your organization's funding

Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?

No, we have not evaluated

C12.4

(C12.4) Have you published information about your organization’s response to climate change and GHG emissions performance for this reporting year in places other than in your CDP response? If so, please attach the publication(s).

Publication

In mainstream reports, incorporating the TCFD recommendations

Status

Complete

Attach the document

 ARFibraDanhos_22.pdf

Page/Section reference

TCFD report: 74-82

Emissions figures 40

Emissiones targets and other metrics 16-27

Content elements

Governance

Strategy

Risks & opportunities

Emissions figures

Emission targets

Other metrics

Comment

This Integrated Annual Report was prepared with reference to GRI standards, core option, and the table referencing these contents is found on pages 91-96, with external assurance supplied by Valora. We also took into consideration the requirements of the Sustainability Accounting Standards Board (SASB) for the real-estate industry, the criteria of the GRESB Real Estate Assessment and the recommendations of the TCFD. As signing members of the United Nations Global Compact and supporters of its ten principles, this report also serves as our third Communication of Progress (CoP).

C12.5

(C12.5) Indicate the collaborative frameworks, initiatives and/or commitments related to environmental issues for which you are a signatory/member.

Environmental collaborative framework, initiative and/or commitment	Describe your organization’s role within each framework, initiative and/or commitment
---	---

Row 1	Task Force on Climate-related Financial Disclosures (TCFD) UN Global Compact	TCFD supporter and UN Global Compact member.
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C15. Biodiversity

C15.1

(C15.1) Is there board-level oversight and/or executive management-level responsibility for biodiversity-related issues within your organization?

	Board-level oversight and/or executive management-level responsibility for biodiversity-related issues	Description of oversight and objectives relating to biodiversity
Row 1	Yes, board-level oversight	Even though this question does not apply directly to us since all our properties are located in previously impacted urban areas, not affecting native flora or fauna, the ESG Committee is responsible for biodiversity.

C15.2

(C15.2) Has your organization made a public commitment and/or endorsed any initiatives related to biodiversity?

	Indicate whether your organization made a public commitment or endorsed any initiatives related to biodiversity
Row 1	No, but we plan to do so within the next 2 years

C15.3

(C15.3) Does your organization assess the impacts and dependencies of its value chain on biodiversity?

Impacts on biodiversity

Indicate whether your organization undertakes this type of assessment

No, but we plan to within the next two years

Dependencies on biodiversity

Indicate whether your organization undertakes this type of assessment

No, but we plan to within the next two years

C15.4

(C15.4) Does your organization have activities located in or near to biodiversity-sensitive areas in the reporting year?

No

C15.5

(C15.5) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?

	Have you taken any actions in the reporting period to progress your biodiversity-related commitments?	Type of action taken to progress biodiversity-related commitments
Row 1	Yes, we are taking actions to progress our biodiversity-related commitments	Other, please specify At Parque Tepeyac, our new shopping center, we took more than 130 urban and environmental impact mitigation measures including the repair and renovation of the median on Avenida Eduardo Molina and the park of San Juan de Aragón


C15.6

(C15.6) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
Row 1	No	

C15.7

(C15.7) Have you published information about your organization's response to biodiversity-related issues for this reporting year in places other than in your CDP response? If so, please attach the publication(s).

Report type	Content elements	Attach the document and indicate where in the document the relevant biodiversity information is located
In mainstream financial reports	Impacts on biodiversity	p-23 biodiversity strategy p-49 impact remediation  1

 1ARFibraDanhos_22.pdf

C16. Signoff

C-FI

(C-FI) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

For further information regarding governance, social or environmental matters, we invite you to consult our Integrated Annual Report 2022. https://fibradanhos.com.mx/informes-anuales/pdf/2022/ARFibraDanhos_22_EN.pdf

C16.1

(C16.1) Provide details for the person that has signed off (approved) your CDP climate change response.

	Job title	Corresponding job category
Row 1	Chief Administrative Officer	Other C-Suite Officer

SC. Supply chain module

SC0.0

(SC0.0) If you would like to do so, please provide a separate introduction to this module.

Our supply chain plays a vital role at Fibra Danhos, because it permits us to respond to our properties' need for quality, safety, cost and service, with tools that facilitate our sustainable operation.

SC0.1

(SC0.1) What is your company's annual revenue for the stated reporting period?

	Annual Revenue
Row 1	1,523,560,139

SC1.1

(SC1.1) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

Requesting member

IADB (Inter-American Development Bank)

Scope of emissions

Scope 3

Scope 2 accounting method

Scope 3 category(ies)

Category 13: Downstream leased assets

Allocation level

Facility

Allocation level detail

Site-specific energy use data collected by utility bills or meters; physical allocation for shared facilities and common areas.

Emissions in metric tonnes of CO₂e

1,599.56

Uncertainty (±%)

0

Major sources of emissions

The major sources of emissions come from the electricity consumed on shared facilities and common areas of the leased asset.

Verified

Yes

Allocation method

Allocation not necessary due to type of primary data available

Market value or quantity of goods/services supplied to the requesting member

1,602

Unit for market value or quantity of goods/services supplied

Square meters

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

The reported emissions are the total scope 1 & 2 emissions related to direct and indirect energy consumption on shared facilities and common areas of the leased asset.

SC1.2

(SC1.2) Where published information has been used in completing SC1.1, please provide a reference(s).

We used primary data on our indirect and direct energy consumption on the shared facilities and common areas of the leased asset, but we do not disclose our GHG emissions per asset, only of the portfolio as a whole.

SC1.3

(SC1.3) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Allocation challenges	Please explain what would help you overcome these challenges
Other, please specify Determining what percentage of the asset emissions from shared facilities and common areas should be allocated per tenant.	All tenants use the shared facilities and common areas, they are necessary facilities, and their operation is independent from the occupancy rate of the asset. For this reason, we consider that all tenants should account the emissions from shared facilities and common areas on their scope 3, regardless of their leased area.

SC1.4

(SC1.4) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

No

SC1.4b

(SC1.4b) Explain why you do not plan to develop capabilities to allocate emissions to your customers.

The Corporate Value Chain Accounting Reporting Standard of the GHG Protocol states that when using primary data, allocation is not necessary if a facility or other system produces only one output.

SC2.1

(SC2.1) Please propose any mutually beneficial climate-related projects you could collaborate on with specific CDP Supply Chain members.

Requesting member

IADB (Inter-American Development Bank)

Group type of project

Relationship sustainability assessment

Type of project

Aligning goals to feed into customers targets and ambitions

Emissions targeted

Actions that would reduce our own supply chain emissions (our own scope 3)

Estimated timeframe for carbon reductions to be realized

1-3 years

Estimated lifetime CO2e savings

Estimated payback

Cost/saving neutral

Details of proposal

Creating a shared target to reduce scope 3 emissions from both sides would help us achieve our goal of setting an SBT target.

SC2.2

(SC2.2) Have requests or initiatives by CDP Supply Chain members prompted your organization to take organizational-level emissions reduction initiatives?

No

SC4.1

(SC4.1) Are you providing product level data for your organization's goods or services?

No, I am not providing data

Submit your response

In which language are you submitting your response?

English

Please confirm how your response should be handled by CDP

	I understand that my response will be shared with all requesting stakeholders	Response permission
Please select your submission options	Yes	Public

Please confirm below

I have read and accept the applicable Terms

