2024

CMI ENERGY IMPACT REPORT

WE EVOLVE OUR VALUE

Environmental, Social, and Governance (ESG) Report
Company Name: Investment Energy Resources Limited (IERL)



About this report

CMI Energy, through its 2024 **Impact Report**, reaffirms the commitment of Investment Energy Resources Limited (IERL) to sustainability, transparency, and long-term value creation.

This report covers the period from January 1 to December 31, 2024, and documents the organization's environmental, social, and governance (ESG) performance, as well as its main administrative activities during the year.

The report was prepared in accordance with international standards, including the Global Reporting Initiative (GRI) and Sustainability Accounting Standards Board (SASB) indicators, ensuring rigor, comparability, and clarity in the information provided.

To ensure the integrity and reliability of its content, the report was externally and independently verified by Valora Consultores, whose opinion is included in the annexes.

If you have any questions regarding this report, please contact us at **cmic-relacionespublicas@somoscmi.com.**

www.somoscmi.com/en/



Letter from Sean Porter, General Director of Business Development, CMI Capital

Dear Stakeholders:

It is an honor to share our 2024 **Impact Report** with you, which demonstrates CMI Energy's commitment to renewable energy generation and sustainable development in Central America and the Caribbean.

2024 was a year of growth and consolidation. We optimized our operations, increased efficiency, and strengthened our regional presence. These achievements are the result of our team's effort and passion, as well as the trust placed in us by our partners and customers.

Our operational strategy focused on maximizing the performance of our renewable energy assets, integrating innovative technologies, and advancing process digitalization. Through these efforts, we took firm steps toward more agile, safe, and efficient management, enabling us to anticipate market needs and respond with sustainable solutions.

Our commitment to excellence is closely tied to environmental and social responsibility. It is inspired by our purpose of generating life-changing opportunities through impact investments that foster sustainable development with a sense of family warmth.

In the environmental field, we strengthened programs for watershed conservation, biodiversity, and emissions reduction. Our hydroelectric, wind, and solar plants operate under high sustainability standards, minimizing impacts and contributing to climate change mitigation.



In the social sphere, we further our vision of shared value by working with neighboring communities on education, health, and infrastructure projects that promote their economic and social development.

Looking ahead, we will continue to expand our renewable generation capacity, diversify our energy sources, and explore new market opportunities. Our goal is clear: to lead the energy transition in Central America and the Caribbean, contributing to the decarbonization of the economy and the sustainable development of the region.

I invite you to learn about our progress, challenges, and aspirations in this report.

I thank the CMI Energy team for their commitment, and our stakeholders for their continued trust and support.

Sean Porter,
General Director of Business Development
CMI Capital





Letter from Enrique Crespo, CEO CMI Capital

Dear Stakeholders:

It is a great pleasure to present the 2024 CMI Energy Impact Report: "We Evolve Our Value," which demonstrates our commitment to sustainability, transparency, and long-term value creation under environmental, social, and governance (ESG) criteria.

In 2024, a pivotal year, we reaffirmed our leadership in renewable energy generation in the region. We reached an installed capacity of 846 MW, generating more than 3,000 GWh of clean energy, supplying over 2.2 million homes in Central America.

As part of CMI Capital's strategy, CMI Energy continues to strengthen its value proposition through our Active Portfolio Manager model, which enables us to efficiently manage our energy assets and enhance their positive impact on the communities where we operate.

We accomplish all this while remaining true to our purpose of generating life-changing opportunities with family warmth, through impact investments that foster sustainable development.

I am deeply grateful to our team for their commitment, to our partners for their trust, and to the communities for allowing us to be part of their sustainable development.

Enrique Crespo,
CEO
CMI Capital



01

CMI ENERGÍA

CMI Energy's History

CMI Energy is part of CMI (Corporación Multi Inversiones), a Latin American family-owned corporation committed to generating investment, employment, and development in the region. Founded in Guatemala in 1920, we now have more than 54,000 employees across 15 countries. Remaining faithful to the vision of our founder, Don Juan Bautista Gutiérrez, we have evolved into a diversified business group with regional impact.

The Corporation is organized into two main groups: **CMI Foods and CMI Capital**, both guided by a strong commitment to sustainable development, collective well-being, and long-term value creation.

As the corporation's investment arm, CMI Capital actively manages a diversified portfolio of strategic assets in key sectors such as renewable energy, real estate development, and financial solutions.

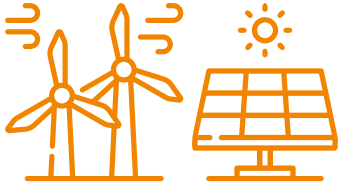
CMI Energy operates within CMI Capital, and is dedicated to promoting the energy transition in the region through renewable generation using hydroelectric, wind, and solar technologies in Guatemala, El Salvador, Honduras, Nicaragua, Costa Rica, and the Dominican Republic.



1991

Start of Renace Hydroelectric Plant

Efforts were initiated to launch CMI's first renewable energy project.



2016

Technology Diversification

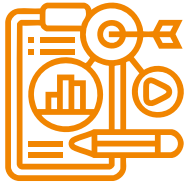
Wind and solar projects were incorporated into the CMI energy matrix.



2018-2020

Formation of CMI Capital

The CMI Capital group was formed, integrating CMI Energy.



2021-2023

Strategic Consolidation

We consolidated our purpose and defined our sustainability goals.



2024

Value Evolution

Our value proposition evolved into an Active Portfolio Manager model.

For more information on CMI's history, vision and mission: https://somoscmi.com/en/

CMI Capital **purpose and strategy**

CMI Energy is part of CMI Capital, whose strategy is based on a robust operating model that integrates three key functions: **investment, development, and asset operation.** This approach, aligned with our 2030 vision, enables us to actively manage the portfolio and generate sustained financial value with a positive social and environmental impact.

WE GENERATE, **OPPORTUNITIES** THAT *change lives* WITH **FAMILY WARMTH**.

Values



● **Responsibility** ● **Excellence** ● **Integrity** ● **Respect**

As a portfolio manager, CMI Capital prioritizes investment decisions that are aligned with efficient capital utilization, risk management, and the generation of returns exceeding the cost of capital. CMI Capital applies structured criteria for allocation, integration, and divestment to maximize shareholder value and strengthen the resilience of our portfolio.

Our strategy is organized around four strategic priorities:

Capital Management:

We optimize the allocation of financial resources to maximize portfolio performance, ensuring long-term sustainability and growth.

Operational Excellence:

We maximize our asset's performance throughout their life cycle, focusing on profitability, efficiency, sustainability, and competitiveness.

Relationship with Stakeholders:

We build trust with investors, communities, and authorities through transparent practices and solid governance mechanisms.

People and Leadership:

We develop internal capacities through laUcmi, promoting a culture aligned with our REIR values and our leadership model.



Operations

- Energy
- Real Estate Development
- Financial and Investment Services

Our business model
as a Portfolio Manager

CMI Capital operates as a capital-intensive portfolio manager, generating investments that drive sustainable development, create financial value, and deliver a positive social and environmental impact. Our business model is structured around three key functions that integrate our value chain in a coordinated manner:



Investments
(Capital Management)

This function defines the strategic direction of the portfolio. Through capital allocation criteria, financial solutions, and funding optimization, we prioritize opportunities that:

- Are profitable and scalable.
- Enable capital rotation.
- Manage risks and liquidity.
- Generate new sources of income.



Business Development
(Designing new businesses and creating value)

This function is responsible for creating new opportunities, developing innovative projects and business models that expand the portfolio in a profitable and diversified manner. It validates investment theses, structures income, establishes strategic partnerships, and oversees construction.



Operations
(Asset Management)

Once assets are operational, we seek to maximize their value and returns through disciplined portfolio management. We apply the Active Portfolio Manager approach, optimizing OPEX, CAPEX, and commercial, technical, and financial performance throughout the entire asset lifecycle.

Cross-cutting enabling axes



Strategic Governance



Risk Management



Sustainability and Impact



Digitalization and Data Intelligence

CMI Energy
Management of renewable energy assets

In 2024, CMI Energy strengthened its position as a key player in renewable energy across Central America and the Caribbean. Its comprehensive operating model, aligned with CMI Capital's strategy, is based on a **Portfolio Manager** approach that maximizes value throughout the project life cycle.



Main components of the operating energy model

Asset management with a comprehensive approach

We operate within an operational, commercial, and financial health framework, considering climatic, geopolitical, technical, and social factors to ensure safe, profitable, and sustainable operations.

Operational optimization and digitalization

We have incorporated automation, data analytics, and predictive maintenance tools to increase efficiency, reduce costs, and maximize asset lifespan.

In the context of growing demand for sustainable energy and increased regulatory requirements, we focus on optimizing operational efficiency, expanding our installed capacity, and deepening our positive impact on the communities and ecosystems where we operate. This positioning has been achieved through the operation and maintenance of renewable energy plants, the development of distributed generation, the provision of operation and maintenance (O&M) services to third-party plants, as well as the management of marketing companies and direct services for large users.

Responsible value chain

Our value chain encompasses the acquisition of services and supplies essential for the development of our operations. All suppliers must comply with a certification process and adhere to our REIR Code of Ethics, the Supply Policy, and the guidelines established for environmental, occupational health, and industrial safety matters.

Responsible value chain indicators

Below are the 2024 indicators related to our responsible value chain.

2024 Responsible Value Chain Indicators

			Operaciones de Energía
Average payment time to suppliers[1]		#	36
Usual payment term to suppliers[2]	Local	#	35
	International	#	30
Percentage of payments that meet the usual payment deadlines[3]	Local	%	78.59 %
	International	%	67.41 %
Percentage of suppliers by location	Local	%	88.78 %
	International	%	11.22 %

[1] Current average payment days for all transactions.
[2] Average days of the master payment term data.
[3] For the calculation, the transactions taken as reference were those paid on time /early payment vs. the total transactions carried out.



Supply Policy

The Supply Policy promotes efficiency and ethics in procurement processes, regulating aspects such as conflicts of interest, transparency with suppliers, and authorization of acquisitions.

Our Trademarks

The following brands are included in CMI Energy's portfolio:

Power generation

RENACE (I, II, III IV, IV) Hydroelectric Plants
Guatemala

Santa Teresa Hydroelectric Plant
Guatemala

Cerro de Hula Wind Farm
Honduras

Solar plant Choluteca (I, II y Pacífico Solar)
Honduras

Mata de Palma Solar Park
Dominican Rep.

Solar plant Bósforo
(In partnership with AES)
El Salvador

EOLO Wind Farm
Nicaragua

SRL (PESA) Wind Farm
Costa Rica

Wind power plant Orosí
Costa Rica

Wind power plant Alisios
(Miramar, La Perla, Campos azules y Altamira)
Costa Rica

Solar plant Cuscatlán
El Salvador

Solar plant El Soco
Dominican Rep.

Energy Marketing

ENERGY
LA ENERGÍA DE TU NEGOCIO

ENERGY
LA ENERGÍA DE TU NEGOCIO

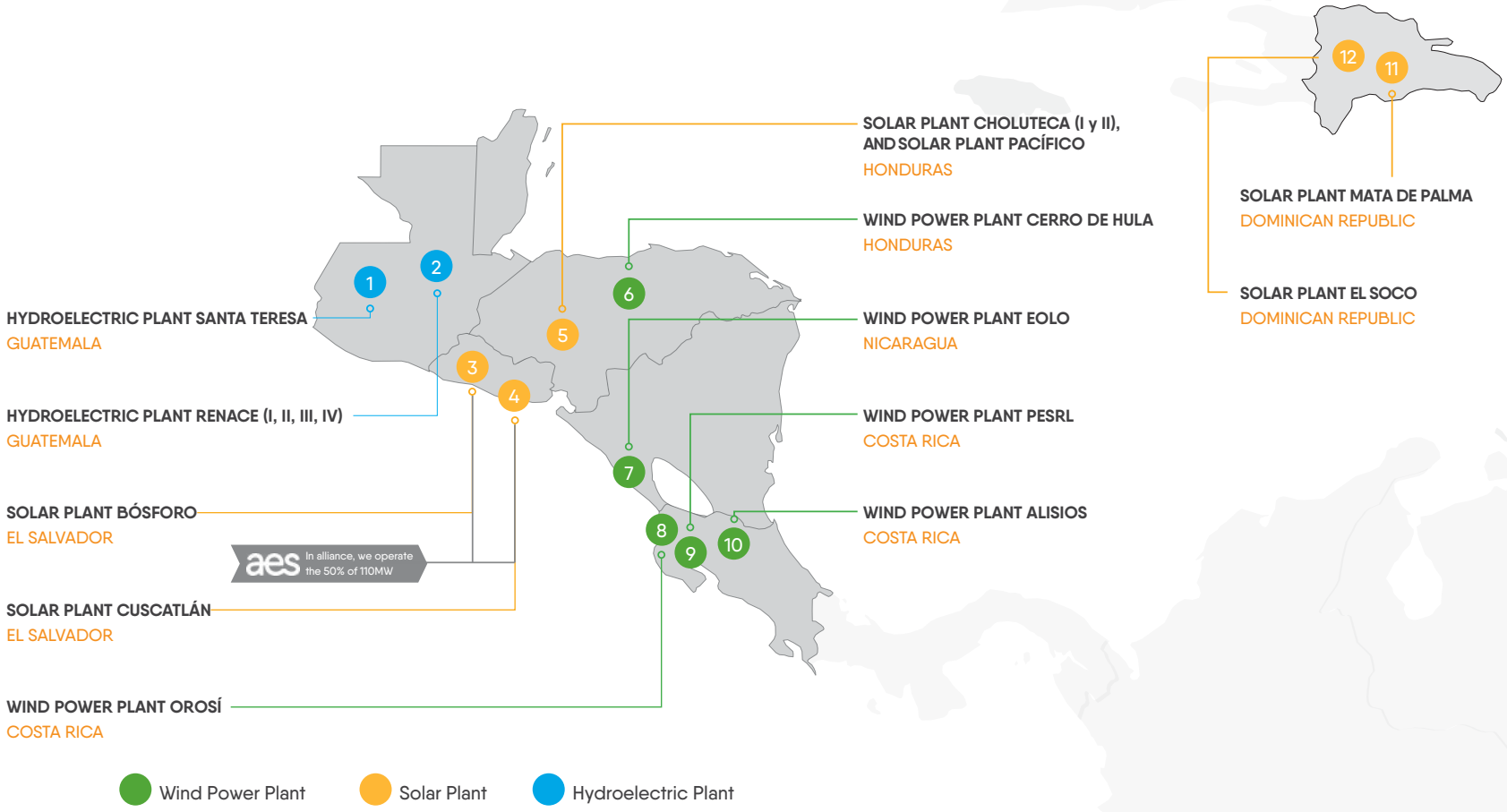
Our renewable energy assets

CMI Energy has an **installed capacity** of **846 MW**, distributed among hydroelectric, solar, and wind plants located in Guatemala, El Salvador, Honduras, Nicaragua, Costa Rica, and the Dominican Republic.

The technological and geographical diversification of our assets enables us to:

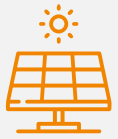
- Increased climate resilience
- Optimize our portfolio
- Complement energy sources
- Reduce operational risks

Our centralized **Operations Model** enables real-time monitoring of all our plants, optimizing their performance and efficiency.



2024 Indicators Energy Operations

In 2024, our plants produced over **2.3 million MWh** of net renewable energy, making a significant contribution to the decarbonization of the regional energy matrix.

Tecnology	Plant	Installed capacity (MW)	Energy generated (MWh)	Energy generated (%)
 Wind	Cerro de Hula	126.00	342,835.00	14.32%
	EOLO	44.00	157,308.00	6.57%
	PESRL	19.80	17,992.00	0.75%
	Alisios	80.00	305,515.00	12.77%
	Orosí	50.00	179,358.00	7.49%
Total wind technology		**319.80**	**1,003,008.00**	**41.91%**
 Solar	Choluteca I	20.00	39,797.00	1.66%
	Choluteca II	30.00	57,636.00	2.41%
	Pacífico Solar	20.00	39,912.00	1.67%
	Mata de Palma	50.00	90,143.00	3.77%
	Bósforo	55.00	124,835.00	5.22%
	Cuscatlán	5.98	9,421.00	0.39%
	El Soco	25.00	56,972.00	2.38%
Total solar technology		**205.98**	**418,716.00**	**17.50%**
 Hydroelectric	Renace I	66.00	194,513.00	8.13%
	Renace II	114.00	312,443.00	13.05%
	Renace III	66.00	260,247.00	10.87%
	Renace IV	57.00	154,786.00	6.47%
	Santa Teresa	17.20	49,585.00	2.07%
Total hydroelectric technology		**320.20**	**971,574.00**	**40.60%**
Total energy operations		**845.98**	**2,393,298.00**	**100.00%**

Operational Indicators

At CMI Energy, we continuously monitor our operational performance through key indicators that enable us to evaluate the efficiency, availability, and reliability of our energy assets.

2024 Key Performance Indicators

These indicators reflect our commitment to operational excellence and the efficient management of our energy assets.

	Wind		Solar		Hydroelectric	
Indicators	**2023**	**2024**	**2023**	**2024**	**2023**	**2024**
Net Generation (GWh)	2,628	2,841	444	418	1,172	971
Availability Factor (%)	88%	93%	99%	99%	97%	83%
Plant Factor (%)	48%	37%	24%	23%	40%	35%

Key factors of operational improvement:

- Predictive maintenance
- Real-time monitoring
- Data analysis
- Technical training



Energy Solutions

Our energy solutions are a strategic pillar of our business model, enabling us to deliver customized solutions tailored to each client's needs. This approach is based on marketing renewable energy and providing solar panel installation services.

Through our companies **ION** and **IELOU**, we have developed a comprehensive portfolio that drives the decarbonization of our customers' operations and promotes a more diversified and sustainable energy matrix across the region.

In 2024, IELOU generated 11,507 MWh across 23 distributed generation facilities, thereby contributing to our customers' sustainability commitments.

Additionally, through the management of operating assets, ION ENERGY marketed 612,004 MWh of energy in 2024, 91% of which was certified with IRECs. This initiative helps reduce our customers' carbon footprint and promotes sustainable development.



Our focus on distributed generation aligns with CMI Energy's **Strategy with a Purpose**, supporting the expansion of the region's renewable energy matrix by at least 330 MW by 2030.

Distributed Energy by Solar Plant

Plant	(MWh)
GD-12.1-ES – Harisa	1,588.20
GD-18-HN – Sosoa	1,467.40
GD-06-GT – Pradera Zacapa	1,179.53
GD-01-ES – Avícola Salvadoreña	982.17
GD-03-ES – Incubadora II	890.71
GD-07-ES – Granja Sihuatán	764.67
GD-26-NI – Gemina	728.90
GD-05-GT – Pradera Concepción	591.85
GD-13-HN – Comayagua	368.53
GD-21-ES – Planta 2 Avícola Salvadoreña	367.83
GD-31-PA – CHURUBE	346.60
GD-28.1-PA – KATHYA	330.58
GD-12.2-ES – La Sultana	322.20
GD-28-PA – CEDIH	300.04
GD-32-PA – CERMEÑO	261.68
GD-23-GT – Carport Pepsico	261.55
GD-27-GT – Granja Oratorio	250.84
GD-29-PA – LAS ANAS	219.18
GD-49-GT – Pradera Chiquimula	131.58
GD-15-HN – Los Toros	82.95
GD-14-HN – La Paz	38.74
SERSA	19.89
Showcase Ayuvi Caes	11.43
Total	**11,507.04**



02
OUR GOVERNANCE

Governance

CMI Energy is part of the corporate governance structure of CMI, a model designed to preserve the identity and vision of a family business with over 100 years of experience operating in 15 countries[8]. The organizational structure of CMI integrates two business groups—CMI Foods and CMI Capital—under a corporate model that promotes the REIR values (Responsibility, Excellence, Integrity, and Respect) and a culture of sustainable, long-term management.



Guiding principles of corporate governance

CMI's corporate governance is based on four fundamental pillars: **efficiency, transparency, timely and accurate information, and accountability.** These principles ensure that decision-making is consistent with the corporate strategy and enable effective monitoring of performance, risks, and impact.

Governing Bodies

General Assembly of Shareholders

It comprises all family shareholders. Its main responsibilities include approving audited financial statements, evaluating annual management, and reviewing strategic projects and relevant risks.

General Assembly of Shareholders' Representatives

It is composed of representatives appointed by the shareholders and is responsible for making capital decisions as established in CMI's articles of incorporation. One of its key functions is electing members of the Corporate Board of Directors and its delegated committees.

[8]Guatemala, El Salvador, Costa Rica, Honduras, Nicaragua, Panamá, Dominicanan Republic, Colombia, Ecuador, Anguila, Haití, Estados Unidos, México, España and Luxemburgo.

Corporate Board of Directors

The Board of Directors has a cross-cutting strategic role with a long-term vision. It oversees and approves CMI's strategic and financial guidelines as a single company, including:

- Defining corporate strategy, annual budget, and transformational plans.
- Evaluating annual CAPEX and the capital structure.
- Supervising strategic risks and consolidated performance.
- Reviewing acquisitions, selling assets, and financing.
- Approving corporate policies and investment criteria.
- Supervising internal audits, succession plans, and executive performance.

In 2024, adjustments were made to the Board of Directors. Felipe Bosch Gutiérrez became Chairman of CMI Capital and Juan Luis Bosch Gutiérrez was appointed Chairman of the Board of Directors.

The Board of Directors consists of four family directors, three external directors and a secretary. Currently, 63% of members are executives, while 37% are independent.



Members of CMI's Board of Directors:

Juan Luis Bosch Gutiérrez
Chairman Board of Directors

Juan José Gutiérrez Mayorga
Chairman CMI Foods

Felipe Bosch Gutiérrez
Chairman CMI Capital

Dionisio Gutiérrez Mayorga
Member of the Board of Directors

Juan Antonio Abellán Ríos
External Director

Javier Augusto González Franco
External Director

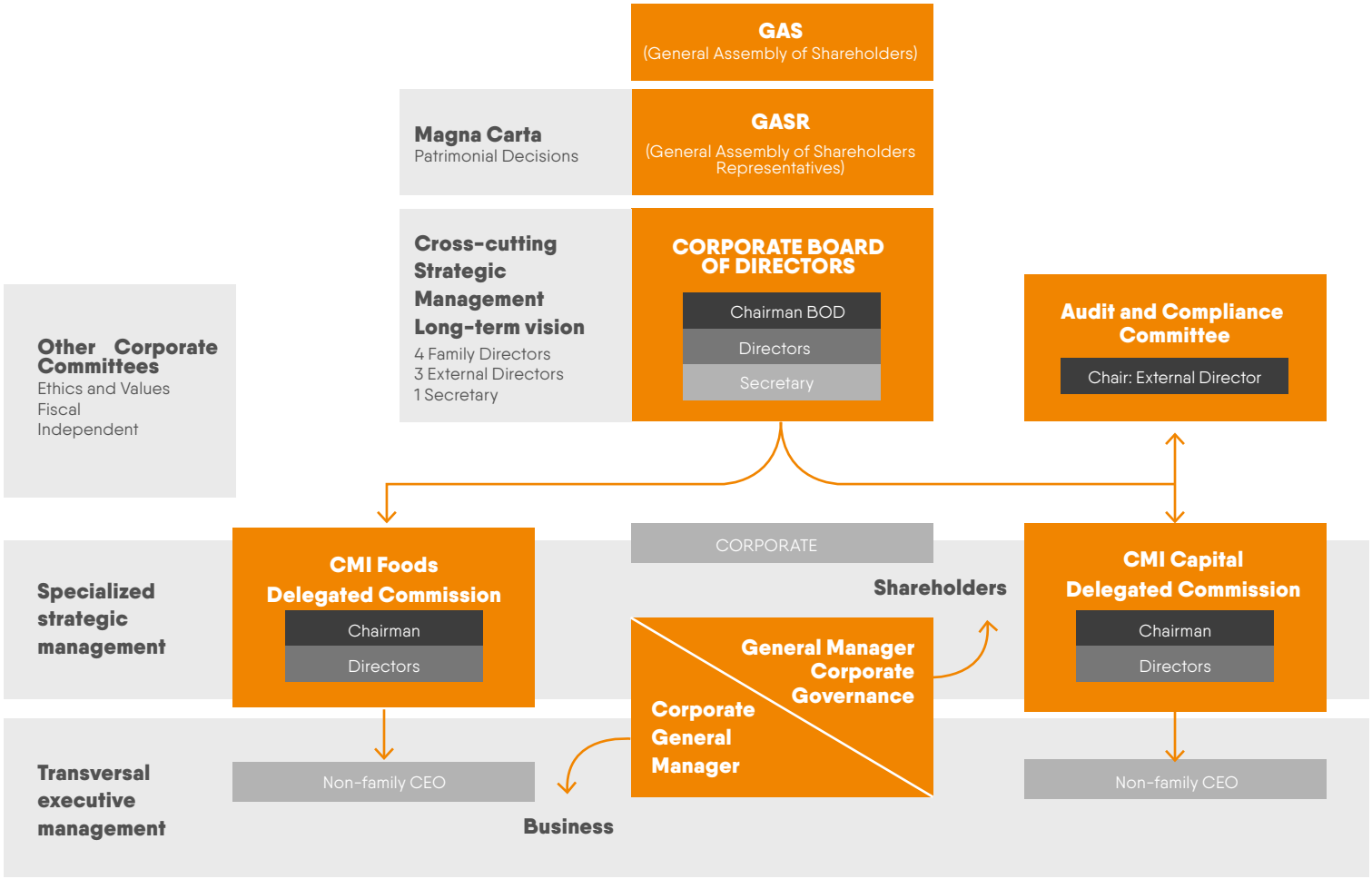
Rafael Mac Gregor Anciola
External Director

Jorge Martínez Sanche
Secretary

Corporate alignment from the Corporate Center

The CMI Corporate Center supports the effective functioning of governing bodies and ensures compliance with best governance practices. It is responsible for designing and implementing strategic policies, promoting business culture, and managing the Centers of Excellence and the Integrated Services Center (CSI) through the Corporate Support Units.

In this environment, CMI Capital is governed by high standards of governance, ensuring responsible leadership and management aligned with strategic objectives and sustainable development, thereby generating long-term value for shareholders and society.



Organizational alignment - Safeguarding shareholders' interests and assets - Management Corporate Support Units

Leadership team

The leadership team at CMI Energy comprises professionals with extensive experience in the energy sector and a solid background in key areas such as finance, operations, sustainability, and asset management. This team is strategically structured to address the three fundamental areas of the business model: investment, development, and operations. This ensures efficient and specialized management at each stage of the energy projects' life cycle. Additionally, the team is responsible for implementing the strategy defined by the Board of Directors and managing day-to-day operations under the Active Portfolio Manager model.

Sean Porter
Business Development General Director

Vacant
Energy Operations Director

Alexander Rojo
Engineering and Construction Director

María Fernanda Esquivel
Legal Director

Charles Iván Sceery
Mergers and Acquisitions Senior Manager

Eduardo José Arata
Regional Development Senior Manager

Carlos Mérida
Environment, Social Management and OSH Capital Senior Manager

Elmer Omar Rodríguez
Hydroelectric Operations and Maintenance Manager

Fernando García
Solar Operations and Maintenance Manager

Yohainer Solano
Wind Operations and Maintenance Manager

Alejandro Maldonado
Marketing Manager

Alejandro Jiménez
Energy Asset Management Manager

Daniela José Acuña
Project Development Portfolio Manager

Eduardo Gutiérrez
Adjacent Business Manager

Derick René Barrera
Business Intelligence Manager

Karla Martínez
Corporate Affairs and Sustainability Manager

Laura Madrigal
Energy Operations Human Resources Manager

Gerardo Jessé Vega
Reliability and Operations Manager

Luis Alejandro Román
Energy Systems Manager

Randall Castro
Finance, Development, Business Partner

CMI's Corporate Ethics and Culture: Living the REIR values

The organizational culture at CMI is founded on the REIR values: Responsibility, Excellence, Integrity, and Respect. These principles guide both financial decision-making and our teams' daily operations, fostering a safe, ethical, and service-oriented work environment.

The CMI Code of Ethics is the cornerstone of our organizational culture. Inspired by the principles of a family business with over 100 years of history, the Code clearly establishes the values, expected behaviors, and non-tolerated conduct that guide the actions of all employees and members of the corporation.

To reinforce our ethical culture, we implement an annual Permanent Training Program to strengthen our teams' understanding and commitment to the REIR values, promoting consistent conduct across all business areas.

In 2024[10]

2 annual
ethics sessions of 3 hours each

96 – 98%
Scope of the workshops for CMI employees

1,050
Ethics facilitators

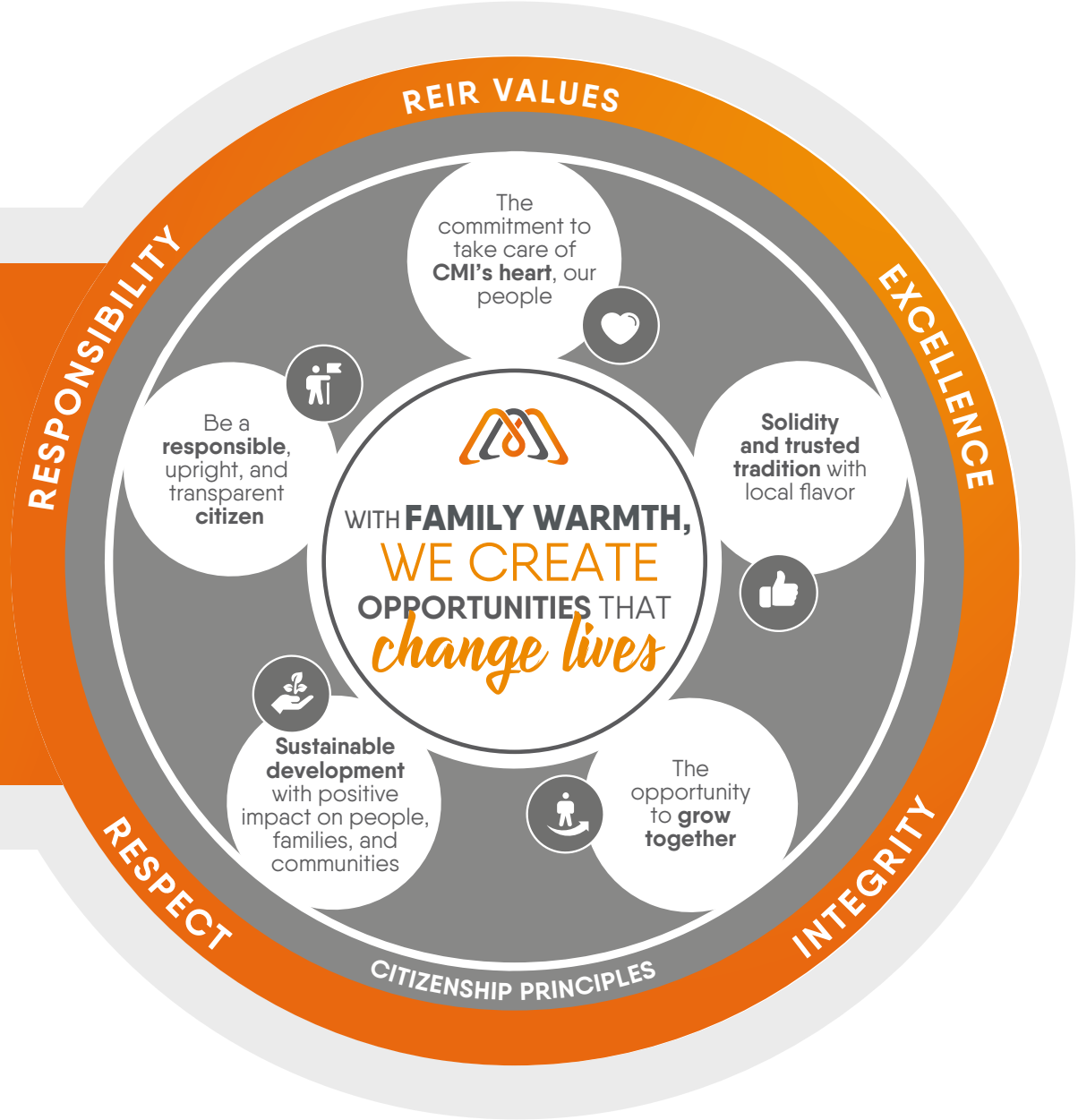
[10]Corporate level data.



In 2024, we took a further step by publishing the third version of our Code of Ethics, which integrates our corporate purpose, institutional values, corporate citizenship principles, and an updated guide to behaviors aligned with a culture of integrity and shared responsibility—all of which are part of the CMI Development and Performance System.

The new version of the Code of Ethics includes the application of our **REIR VALUES** with shareholders, clients, employees, the State, the communities, and the environment, incorporating issues such as human rights.

To review the Code of Ethics, visit here:
https://somoscmi.com/en/our-reir-values/





As part of our commitment to the REIR values, we have established a complaints channel for stakeholders to report any potential breach of the Code of Ethics. This channel is managed confidentially by a qualified third party: EY.



In 2024 we received

22

complaints

through the CMI Te Escucha (CMI Hears You) channel

CMI provides a user guide for the CMI Te Escucha channel, which is available to stakeholders. For more information or to make a complaint, visit: https://www.cmihearsyou.com/

Risks and Compliance

As part of CMI, CMI Energy is committed to the highest standards of integrity, transparency, and regulatory compliance. Comprehensive risk management and compliance are strategic priorities aimed at protecting the sustainability of our portfolio and building trust among our stakeholders.

Our risk management covers three levels: **strategic, tactical, and operational**, and follows a comprehensive approach aimed at reducing exposure and vulnerability to threats that may affect business performance. Currently, 29 strategic risks have been identified, of which 9 pertain to CMI Capital and, consequently, CMI Energy. Each risk has defined action plans to mitigate or reduce its impact, including those related to Environmental, Social, and Governance (ESG) issues:

- Organizational resilience
- Organizational management
- Ethics and transparency
- Environmental and Social Sustainability
- Climate Change
- Social Risk

A detailed risk analysis is conducted for each investment project, evaluating social, economic, and environmental variables. This evaluation is performed in collaboration with the responsible teams, ensuring that ESG criteria are incorporated from the design stage and throughout decision-making.





During 2024, CMI made key advances in this area:

In Guatemala, we obtained the **International Anti-Bribery Certification ISO 37001**, granted by AENOR, reaffirming our commitment to zero tolerance and the fight against corruption.

We incorporated a **standard risk management methodology** into business processes, considering economic, social, and environmental variables.

More than **5,200 employees were trained** in free competition, anti-bribery, sanctioning frameworks, and other key topics.

We achieved **99% compliance** in the process of declaring conflicts of interest.

Risk forums and accountability spaces were strengthened.

We consolidated the Risk Community with leaders in areas such as finance, occupational health, sustainability, and the environment, promoting good practices and utilizing frameworks such as ISO 31000:2018.

Integrity and Responsible Management



Aware of our responsibility to generate value with integrity, we continually strengthen our internal control, compliance, and risk management systems, fostering an ethical culture throughout the organization. We implement policies to prevent conflicts of interest, enhance cybersecurity, and manage relationships with stakeholders, reinforcing our commitment to act responsibly with employees, customers, investors, and communities. In this way, we ensure operations aligned with ESG principles and a vision for sustainable growth.

Corporate policies related to risk and compliance

Risk and Compliance Policy

Establishes guidelines to identify, manage, and mitigate risks, fostering an ethical culture and ensuring regulatory compliance throughout the organization.

Interest Groups and Anti-bribery Relationship Policy

Regulates interactions with stakeholders, promoting legal compliance and ethical behavior toward third parties, including public and guild agents.

Cybersecurity Policy

Promotes the safe use of digital tools and technological infrastructure, protecting corporate information and defining responsibilities and sanctions.

Conflict of Interest Prevention Policy

Establishes guidelines to prevent, report, and manage conflicts of interest, strengthening integrity and our REIR values across all operations.

Internal Audit Statute

Defines the purpose, composition, and functioning of the Internal Audit Committee, guaranteeing its independence and role in corporate oversight.

Corporate Tax Policy

Defines principles to ensure ethical and transparent tax compliance, aligned with local and international regulations and focused on social responsibility.

General Warning Policy

Classifies work violations according to their severity and details the disciplinary process to ensure fair, consistent performance in accordance with our corporate values.

Sustainability Governance

At CMI, sustainability is managed with a structured, cross-cutting approach and robust governance, aligned with the highest corporate standards to ensure integrity, transparency, and compliance.

Sustainability is an integral part of our governance structure. Through specialized departments in Corporate Affairs and Sustainability, we promote initiatives aligned with our decarbonization, water efficiency, and waste management goals. In addition, our governance coordinates the implementation of these goals in each operation, ensuring measurement, reporting, and fulfillment of commitments through key indicators, while encouraging innovation and the efficient use of resources in every project.

CMI's Corporate Affairs and Sustainability Senior Director participates in **CMI Capital's Leadership Team (ELCAPI)**, leading the traceability of operational goals, and ESG indicators. The **CMI Energy leadership team** includes the Environment, Social Management, and Occupational Health and Safety Manager, as well as the Corporate Affairs and Sustainability Manager.



Governance for sustainability also integrates:



Sustainability and Corporate Citizenship Center of Excellence:

Ensures a comprehensive, cross-cutting, and standardized sustainability effort at CMI, as an integral part of the business strategy. It generates long-term value for stakeholders by harmonizing profitability, environmental management, and the well-being and safety of people (ESG), in accordance with international best practices.



Environmental Analysis:

Maintains ongoing analytical capacity regarding the political, economic, and social situation of each location where we operate. This enables the formation of criteria and facilitates frank, open, objective, and consensus-building discussions, allowing us to make decisions that protect long-term heritage.



Strategic Relationship:

Proactively connects us with purpose, design, and planning to manage risks and promote opportunities for growth together with our main stakeholders.



Strategic Communication and Reputation:

Ensures proactive, aligned, effective, and ongoing communication within and outside the organization, consistent with our REIR culture and corporate purpose, thereby strengthening and managing CMI's reputation.



Business Partner Corporate Affairs and Sustainability:

Leads engagement with local authorities and private sector representatives, ensuring relationships aligned with CMI's strategy and a comprehensive vision.



Ethics, Complaints, Audit, Risk and Compliance Committees:

Responsible for ensuring ethical standards and control at all levels.

Main policies related to sustainability



Integrated Quality, Health, Environment and Safety Policy

Guides the commitment to operational excellence, risk prevention, and environmental sustainability. Promotes safe working conditions, regulatory compliance, and continuous improvement. It is aligned with international standards and reflects the organization's REIR values.



Corporate Policy on Human Rights

Based on international frameworks such as the Universal Declaration of Human Rights and the UN Guiding Principles, this policy guides our actions toward the respect and promotion of human rights in all our operations and throughout the value chain.



Protocol for Donations and Sponsorships

Defines principles and controls to ensure that all institutional contributions are made ethically, legally, and in alignment with the strategic objectives of the organization.

Capacity building and leadership in sustainability

We believe that purposeful management requires conscious leadership and an organizational culture that fosters talent. Therefore, we work to strengthen our teams' capabilities through ongoing training, promote the application of the Code of Conduct and our REIR values, and create spaces that encourage inter-area collaboration, enabling us to advance rapidly toward our strategic and sustainability goals. This approach drives organizational resilience, environmental adaptability, and the creation of shared value with our stakeholders.

Relationship with stakeholders

At CMI Energy, we recognize that our ability to generate sustainable value depends largely on transparent, continuous, and strategic relationships with our stakeholders. These key actors provide valuable information that fuels decision-making, strengthens risk management, and enables us to identify business opportunities with a positive impact.

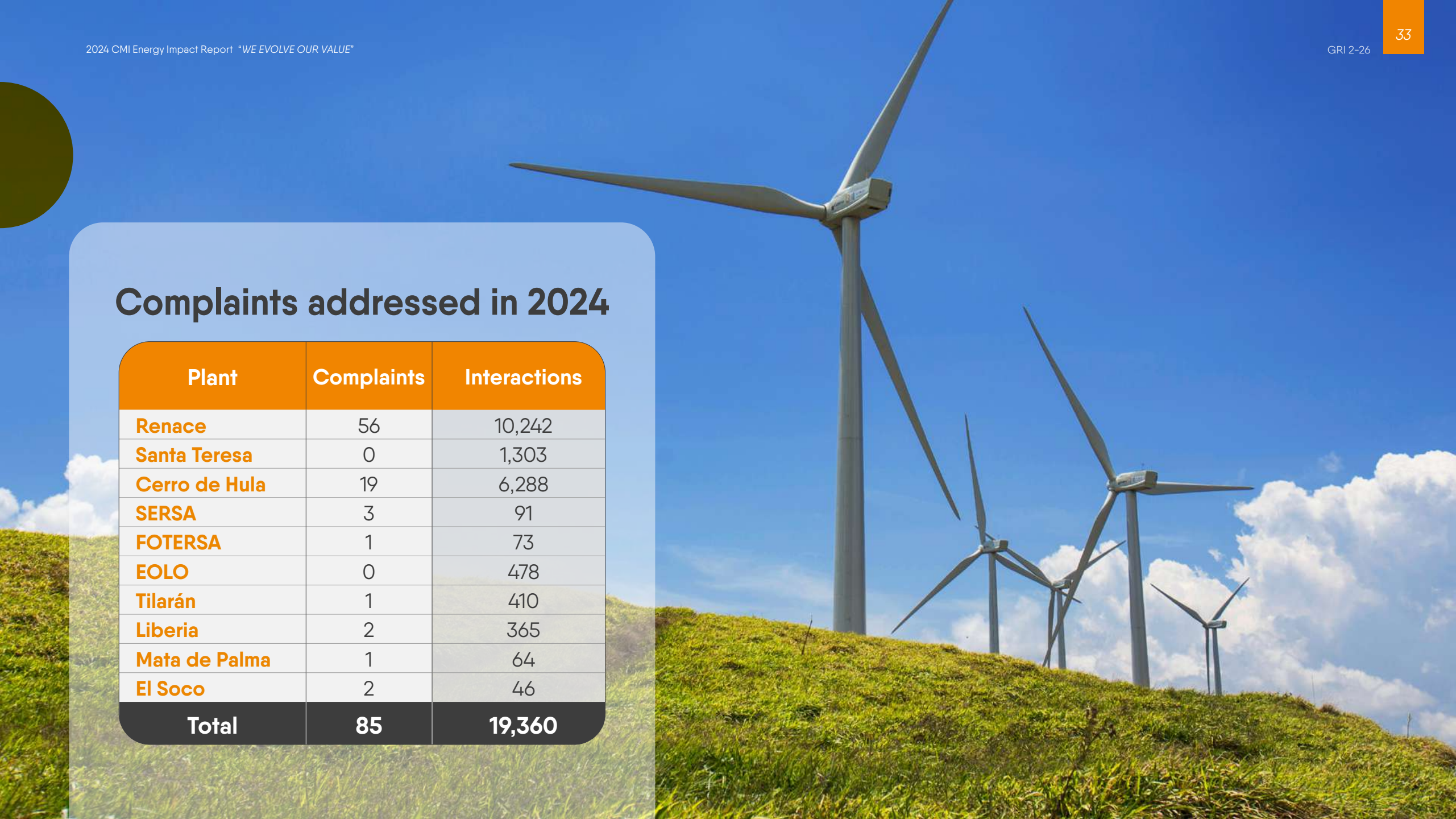
Below are the main stakeholders identified[11], their role within our value chain, and the channels used for our interactions.

Stakeholders	Description	Channels for interaction
Customers (generators, distributors, business partners)	Key players in the success of our operations. Their satisfaction and continuity ensure sustainable income and long-term relationships.	Follow-up meetings, satisfaction surveys, monitoring complaints and consultations, business and service processes.
Suppliers and contractors	Companies responsible for providing essential goods and services for the operation, construction, and maintenance of our assets.	Evaluation and homologation processes, OSH audits, contracts with ESG clauses, trainings, follow-up meetings.
Employees	The driving force of the organization. Their commitment and well-being are fundamental to executing the business and sustainability strategy.	Global organizational climate survey, feedback sessions, internal communication, trainings, meetings with leaders.
Investors and financial institutions	Provide financial resources and evaluate our performance from an economic, social, and environmental perspective.	Calls, ESG reports, financial reports, individual meetings.
Civil society and the Community	Communities in neighboring areas are key partners for responsible operations and creating shared value.	Social programs, community consultations, dialogue tables, shared value projects.
Regulatory authorities, associations and trade unions	Ensure the legal, technical, and environmental compliance of our operations in each country where we operate.	Licenses and permits, external audits, regulatory reports, ongoing institutional dialogue, participation in trade union spaces.

[11]The identified stakeholders are randomly presented.

Complaints addressed in 2024

Plant	Complaints	Interactions
Renace	56	10,242
Santa Teresa	0	1,303
Cerro de Hula	19	6,288
SERSA	3	91
FOTERSA	1	73
EOLO	0	478
Tilarán	1	410
Liberia	2	365
Mata de Palma	1	64
El Soco	2	46
Total	**85**	**19,360**



Associations and trade unions of which we are part

CMI Capital



Guatemala

- Alianza por la Nutrición (APN)
- Asociación de Reservas Naturales Privadas (ARNPG)
- Business American Council (USG-BC)
- Centro de Producción más Limpia (CGP+L)
- Centro para la Acción de la Responsabilidad Social Empresarial en Guatemala (CentraRSE)
- Comité Coordinador de Asociaciones Agrícolas, Comerciales, Industriales y Financieras (CACIF)
- Fundación para el Desarrollo de Guatemala (FUNDESA)
- Global Impact Investment Network (GIIN)
- Pacto Global de las Naciones Unidas, Red Guatemala
- Cámara de Industria de Guatemala (CIG)



Honduras

- Fundación Hondureña de Responsabilidad Social Empresarial (FUNDAHRSE)

Associations and trade unions of which we are part

CMI Energy

Costa Rica



- Asociación Costarricense de Energía Solar (ACESOLAR)
- Asociación Costarricense de Productores de Energía (ACOPE)
- Cámara de Industrias de Costa Rica (CICR)
- Comité Regional de la CIER para Centroamérica y el Caribe (CECACIER)

Guatemala



- Asociación de Generadores con Energía Renovable (AGER)
- Asociación de Movilidad Eléctrica de Guatemala (AMEGUA)
- Consejo de la Industria Eléctrica (CIE)
- Asociación de Comercializadores de Energía Eléctrica (ASCEE)
- Gremial de Eficiencia Energética de Cámara de Industria de Guatemala (CIG)
- Gremial de Grandes Usuarios de Energía Eléctrica de Cámara de Industria de Guatemala (CIG)

Honduras



- Asociación Hondureña de Productores de Energía Eléctrica (AHPEE)
- Asociación Nacional de Industriales (ANDI)

Dominican Republic



- Asociación Dominicana de la Industria Eléctrica (ADIE)
- Cámara Americana de Comercio de la República Dominicana (AMCHAMDR)

03

OUR SUSTAINABILITY STRATEGY



Double materiality

As part of CMI Capital, we have adopted the double materiality approach as a fundamental tool to integrate sustainability into our business strategy. This approach recognizes that environmental, social, and governance (ESG) issues not only have significant impacts on the environment, but also directly influence our ability to generate sustainable financial value.

In 2024, we began strengthening our materiality analysis under the principles established by the Corporate Sustainability Reporting Directive (CSRD). This analysis, which will conclude in 2025–2026, is reviewing the priority issues for the entire corporation.

Currently, the **focus areas** for CMI Capital and CMI Energy are **emissions, water management, waste management, occupational health and safety, sustainable finance, and community development.** These topics were defined by considering the real and potential effects on people and the environment, as well as their relevance to our portfolio's resilience, profitability, and competitiveness.

Our focus areas guide our investment, operation, and development decisions, and reinforce our commitment to data-driven management, measurable goals, and ongoing improvement. By updating this exercise, we will consolidate our vision of becoming a regional benchmark for **generating impact investments that drive sustainable development.**



Strategy with Purpose:

Our focus on sustainability

Sustainable Solutions

As part of CMI Capital, we are committed to providing **sustainable solutions** that drive transformative change in the territories where we operate, through the following goal:



Expand renewable energy capacity by at least 330 MW.

Sustainable Operations

We have made a firm commitment to reducing our environmental footprint, which is reflected in the **sustainable operations** goals we have set for 2030:



Reduce Scope 1 and 2 emissions by 30%.



Decrease water use by 20%.



Limit waste sent to landfills to 28%.



Maintain 0 casualties.



Evaluate 100% of our investments under ESG criteria.



Promote conservation and regeneration projects.



Run shared value programs.



04

OUR ENVIRONMENTAL MANAGEMENT

Environmental management

At CMI Energy, environmental management is a fundamental pillar of our sustainability strategy. Our commitment to the environment goes beyond regulatory compliance, as we constantly seek to minimize our environmental impact and contribute positively to the conservation of the ecosystems where we operate.

Integrated Quality, Health, and Environment and Safety Policy

Our integrated policy establishes the principles and commitments that guide our operations, focusing on pollution prevention, efficient use of natural resources, and biodiversity protection.

We have an Environmental Management System certified under ISO 14001:2015, which allows us to systematically identify, evaluate and manage the environmental aspects and impacts associated with our activities.

Carbon footprint

Reduction of greenhouse gas emissions.

Biodiversity

Conservation and restoration of ecosystems in our areas of influence.

Water Management

Efficient use of water resources.

Waste Management

Responsible waste management, promoting reuse and recycling.



67%
Recycled or reused waste.

12%
Reduction in water consumption.

+14
Trees planted and donated.

Environmental certification
ISO 14001:2015.

Greenhouse gas emissions

At CMI Energy, we have policies, objectives, and technical tools that guide our actions toward reducing emissions, including the identification of our main emission hotspots as a key part of our climate strategy.

These actions include measuring and reporting Scope 1, 2, and 3 emissions, consolidating a carbon footprint baseline, and promoting renewable energy and energy efficiency projects. In line with international standards, we are committed to reducing our Scope 1 and 2 emissions by 30% by 2030, while progressively strengthening the measurement and management of our Scope 3 emissions.

In addition, we are evaluating complementary initiatives such as certifying natural reserves to generate carbon credits and incorporating clean technologies into new investments. Through these actions, we seek not only to mitigate impacts, but also to position ourselves as a key actor in the energy transition in the region.

CMI Energy 2030 goal

Significantly reduce greenhouse gas emissions in our operations, contributing to regional emission reductions.

Plants	Emissions avoided in 2023 (tCO_2e)
Renace I	175,864.05
Renace II	338,827.55
Renace III	193,403.87
Renace IV	119,064.94
Santa Teresa	36,951.41
Cerro de Hula	240,790.50
Choluteca I	17,953.69
Choluteca II	25,859.06
Pacífico Solar	18,211.43
PESRL	1,064.94
Alisios – Tilarán	49,158.00
Alisios – Liberia	37,950.16
Orosí	75,533.26
EOLO	121,322.10
Mata de Palma	58,463.01
Total	**1,510,417.98**





During 2024, we strengthened our technical capabilities in measuring our carbon footprint, including training in ISO 14064 and greenhouse gas protocols. In parallel, we are working on verifying 2023 data and identifying relevant conversion factors. This process will allow us to establish a robust emissions reduction plan with validated targets.

The results of the 2023 footprint measurement for CMI Energy are:

2023 Greenhouse Gas Emissions Indicators (Scope 1, 2, and 3)

Scope 1 gross GHG emissions	**(tCO_2e)**	**1,412.09**
Scope 2 gross GHG emissions (location-based)	**(tCO_2e)**	**692.80**
Scope 3 gross GHG emissions		
Emissions of purchased goods and services	(tCO_2e)	22.02
Emissions from fuel and energy-related activities	(tCO_2e)	137.35
Waste emissions generated in the operations	(tCO_2e)	82.04
Business travel emissions	(tCO_2e)	92.82
Total gross indirect GHG emissions (Scope 3)	**(tCO_2e)**	**334.23**
Total GHG emissions		
Total GHG emissions (location-based)	**(tCO_2e)**	**2,439.12**

2024 Energy Consumption

Diesel Consumption	(MWh)	3,673.73
Fuel Consumption	(MWh)	540.10
GLP Consumption	(MWh)	44.76
Biogas / biomass consumption	(MWh)	0.00
Other Fuels Consumption	(MWh)	0.00
Total Power Consumption	**(MWh)**	**4,258.59**

2024 Electricity consumption

	(MWh)	**(%)**
Electricity from renewable sources	0	0%
Electricity from the grid	4,616.80	15%
Self-generated renewable energy	26,618.41	85%
Total electricity consumption	**31,235.21**	**100%**

Promoting electric mobility in our operations

As part of our strategy to reduce emissions and promote cleaner transportation solutions, CMI Energy incorporated its first fleet of electric vehicles into the Business-to-Consumer unit of CMI Foods.

This initiative was implemented in collaboration with CMI Foods, reaffirming our commitment to sustainability and technological innovation. Electric mobility represents a key step forward in the energy transition of our operations, directly contributing to our 2030 decarbonization goals.







Water management

Water is a critical resource for our operations, especially for our hydroelectric power plants. At CMI Energy, we recognize the importance of responsible water management, ensuring its availability for future generations and for the communities where we operate.

Water Management Approach

Our water management approach is based on the efficient use of this resource, the protection of water sources and recharge areas, and collaboration with local communities to support access to water and its long-term conservation.

Water Efficiency

We optimize water use in our operations through advanced monitoring and control technologies.

Protecting water sources and recharge areas

We implement reforestation and conservation programs in recharge areas and in areas surrounding water sources where we operate, contributing to the preservation of water quality and quantity.

Our Strategy in Energy Operations

Rainwater Harvesting Systems

In Guatemala (Renace I) and Costa Rica, we have five water collection systems. In 2024, Costa Rican plants obtained 45% of their total water consumption through three rainwater harvesting systems.

Smart Taps

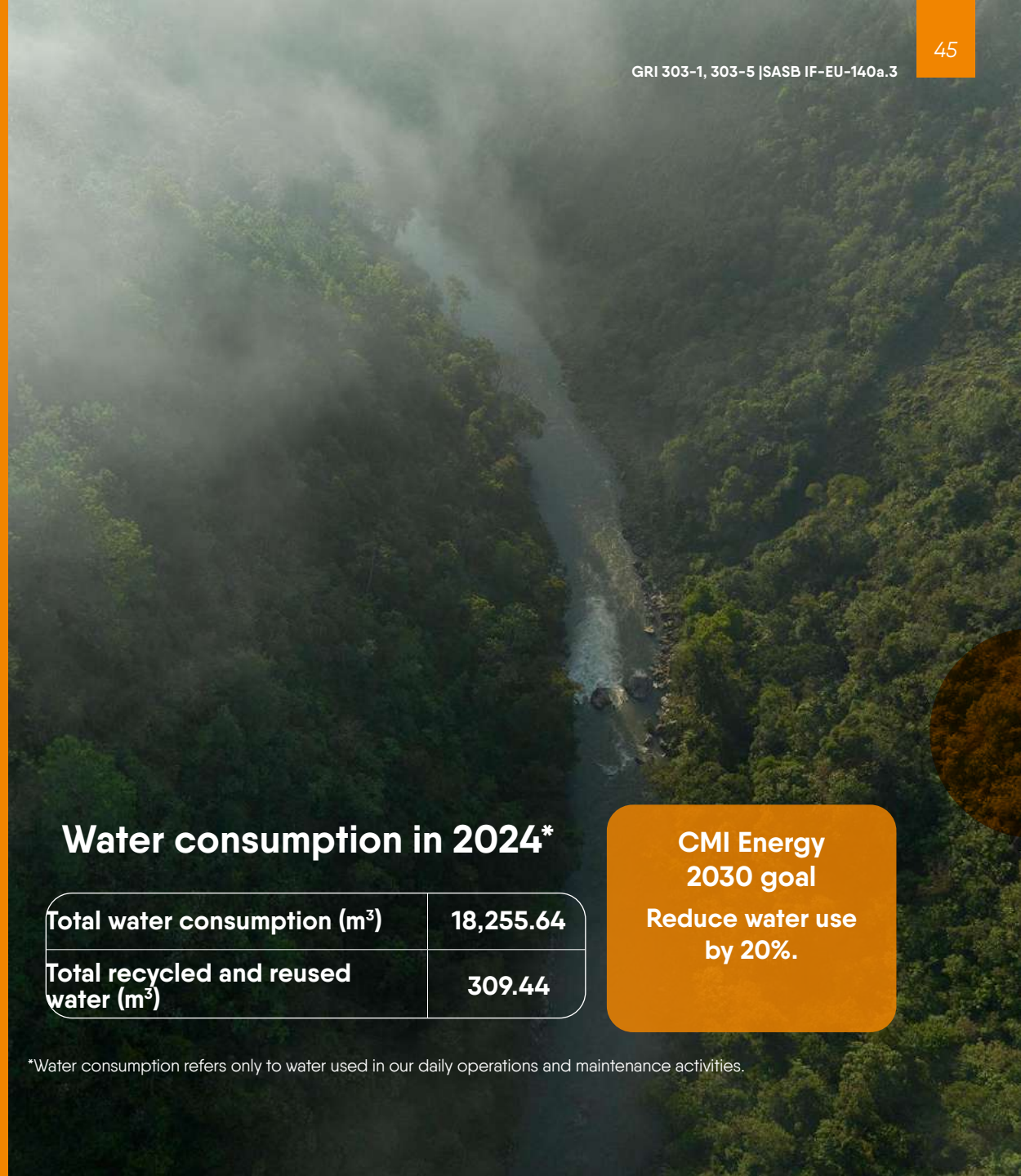
We have implemented smart taps in our operations in Guatemala and Costa Rica to reduce water consumption.

Special Wastewater Reuse System

In Tilarán, Costa Rica, we have adopted a special wastewater reuse system for watering green areas.

Extracting Waste from the River

As part of our operations, we remove solid waste from the river, actively contributing to the improvement of its ecological state.



Water consumption in 2024*

Total water consumption (m^3)	18,255.64
Total recycled and reused water (m^3)	309.44

CMI Energy 2030 goal

Reduce water use by 20%.

*Water consumption refers only to water used in our daily operations and maintenance activities.

Biodiversity

At CMI Energy, we recognize that the conservation of biodiversity is essential to maintaining the balance of the ecosystems where we operate. Our commitment goes beyond regulatory compliance, as we seek to generate a positive impact on the protection and restoration of natural habitats.

Biodiversity Approach

Our approach to biodiversity is based on the principle of 'net positive impact,' which seeks not only to mitigate the impacts of our operations, but also to actively contribute to the conservation and restoration of ecosystems.

Biodiversity Monitoring

We implement flora and fauna monitoring programs in our areas of influence, with special attention to endangered or threatened species.

Restoring Habitats

We carry out reforestation projects with native species in areas suitable for forestry, lands devoid of forest cover, and strategic areas for conservation.

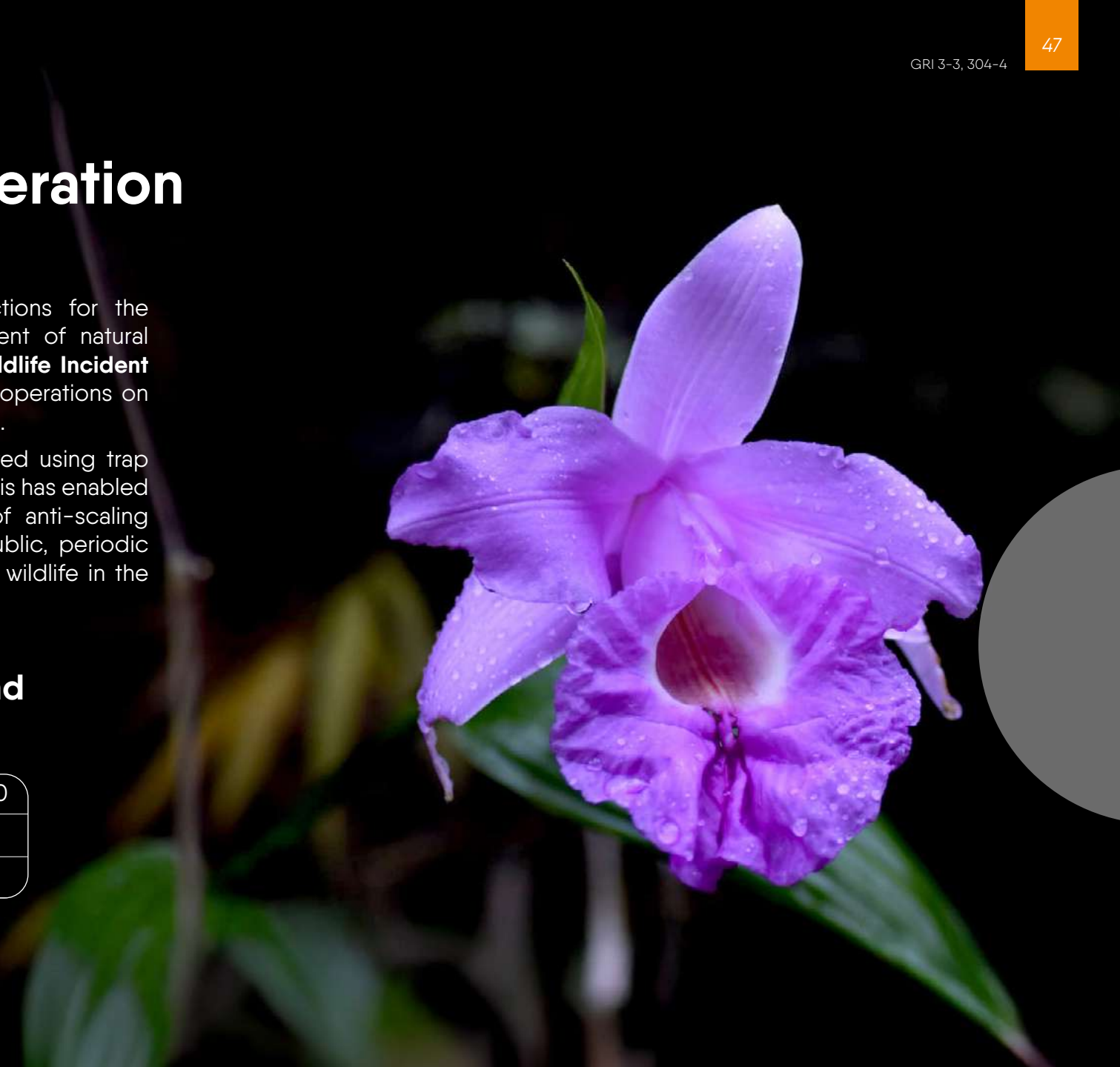
Environmental Education

We develop environmental awareness and education programs aimed at employees, local communities, and other stakeholders, promoting the appreciation and conservation of biodiversity.

Conservation and regeneration of the areas of influence

Through our energy operations, we promote concrete actions for the conservation of biodiversity and the responsible management of natural resources. Throughout the region, we have implemented a **Wildlife Incident Information System**, which allows us to identify the effects of operations on fauna and, consequently, take preventive or mitigation measures.

In the Costa Rican plants, biodiversity monitoring is conducted using trap cameras at strategic points where wildlife has been detected. This has enabled the creation of wildlife corridors and the implementation of anti-scaling and electrocution prevention systems. In the Dominican Republic, periodic biological monitoring is conducted to determine the influx of wildlife in the solar park.



CMI Energy 2024 Conservation and Regeneration Indicators

Trees planted and donated	#	14,586.00
Reforested hectares	ha	15.77
Hectares in natural reserve	ha	144

At the Renace Hydroelectric Station, several species have been identified through environmental monitoring. A project titled '**Characterizing Flora and Pollinators in Private Natural Reserves**' was carried out to identify butterflies and the flowers they pollinate. As a result of this research, a pollinator garden will be created, contributing to the ecological process of pollination.



Species monitoring in Renace I and II



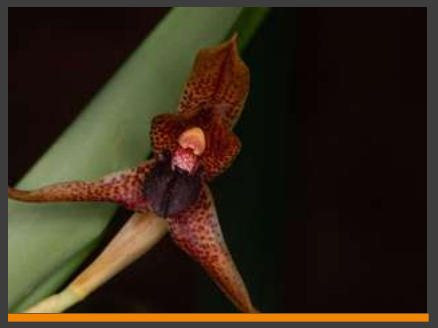
328 birds



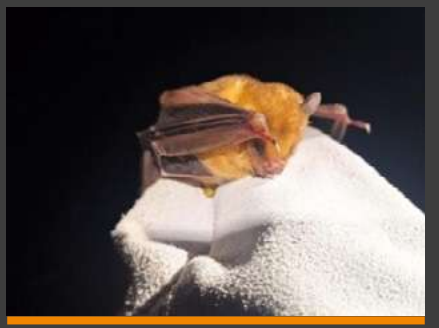
69 mammals



64 amphibians and reptiles



233 orchids



73 new species identified since 2023

Waste management

At CMI Energy, we are committed to responsible waste management, minimizing waste generation and reducing our environmental impact.

Focus on Waste Management

Our approach to waste management is based on the principles of reduce, reuse, and recycle, applied throughout the entire lifecycle of our energy assets—from design and construction to operation and eventual dismantling.

Reducing at origin

Process optimization to minimize waste generation and resource consumption.

Reuse and recovery

Programs to extend the useful life of equipment and components and recover materials to reincorporate them into the value chain.

Recycling and recovery

Comprehensive waste management that prioritizes recycling and recovery over final disposal.



CMI Energy 2030 goal

Reduce waste sent to landfills to

28%.

In 2024 we sent

12%

of the waste to the landfill.

Below, we show our 2024 waste indicators.

Waste sent to landfills in 2024

Waste sent to landfills	(kg)	46,548.00
Waste sent to landfills	(%)	12%

Waste generated in 2024 broken down by destination

Municipal landfill	(kg)	46,548.00
Composting	(kg)	12,051.82
Incineration, crushing and sterilization	(kg)	48,344.77
Recycling	(kg)	250,793.76
Reusing	(kg)	0.00
Encapsulated	(kg)	3,939.23
Co-processing	(kg)	11,549.90
Dehydrating (sludge)	(kg)	0.00
Others	(kg)	0.00
Total waste	**(kg)**	**373,227.48**

Hazardous and non-hazardous waste generated in 2024

Non-hazardous waste	(kg)	310,398.48
Hazardous waste	(kg)	62,829.00
Total waste	**(kg)**	**373,227.48**

2024 Outstanding initiatives:



Organic composting



Reusing solar panels in applications such as roofs, warehouses, and other uses.



05

OUR SOCIAL MANAGEMENT



Our People

At CMI Energy, we believe that conscious leadership and organizational culture are fundamental pillars for ensuring the sustainability of our company and a positive impact on our environment. Therefore, we continually strengthen our corporate identity through our connection with the **REIR values**: Responsibility, Excellence, Integrity, and Respect.

Leadership Model

At CMI, we promote a Leadership Model based on three fundamental pillars:

Creating the Future. The CMI leader has a strategic vision, stays up-to-date with the environment and the client, encourages change and learning, makes decisions and promotes sustainability.

Maximizing Talent. The CMI leader manages culture, promotes our WE ARE CMI culture, maintains warmth and closeness, coordinates effective teams, manages and develops talent, and empowers others.

Driving the Business. The CMI leader simplifies, prioritizes, executes, communicates and achieves results.

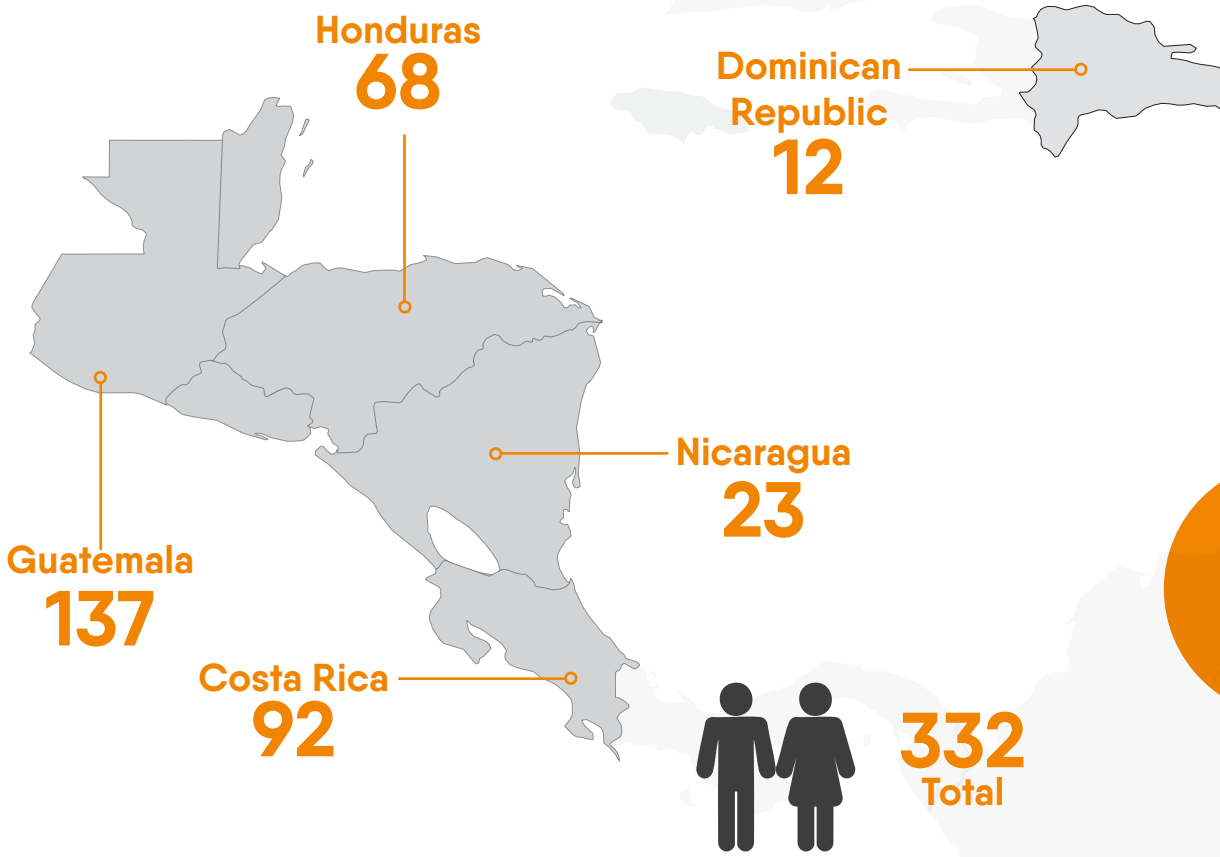
Our People Indicators

Below are the 2024 indicators related to our employees.

Employees by gender (#)



Employees per country (#)



Employees by type of contract and gender

Fixed contract	**Men**	(#)	290
	Women	(#)	39
	Total	**(#)**	**329**
Temporary contract	**Men**	(#)	2
	Women	(#)	1
	Total	**(#)**	**3**
Total		(#)	**332**

Employees by type of contract and country

		Fixed contract	Temporary contract	Total
Guatemala	(#)	134	3	**137**
Costa Rica	(#)	92	0	**92**
Honduras	(#)	68	0	**68**
Nicaragua	(#)	23	0	**23**
Dominican Republic	(#)	12	0	**12**
Total	**(#)**	**329**	**3**	**332**

Employees by type of contract and gender

Full time	**Men**	(#)	291
	Women	(#)	39
	Total	**(#)**	**330**
Part time	**Men**	(#)	0
	Women	(#)	0
	Total	**(#)**	**0**
Per hour	**Men**	(#)	1
	Women	(#)	1
	Total	**(#)**	**2**
Total		(#)	**332**

Employees by type of contract and country

		Full time	Part-time	Per hour	Total
Guatemala	(#)	137	0	0	**137**
Costa Rica	(#)	90	0	2	**92**
Honduras	(#)	68	0	0	**68**
Nicaragua	(#)	23	0	0	**23**
Dominican Republic	(#)	12	0	0	**12**
Total	**(#)**	**330**	**0**	**2**	**332**

Distribution of employees by age group

	(#)	(%)
< 29 years | Generation Z (1995 – 2010)	53	16%
44 – 30 years | Generation Y (1980 – 1994)	204	61%
59 - 45 years | Generation X (1965 – 1979)	66	20%
> 60 years old | Baby boomers (1945-1964)	9	3%
Total	**332**	**100%**

Turnover and exit indicators

Employees who have left the company	(#)	55
Turnover Rate	(%)	17%



Employee Benefits

At CMI, we are committed to the well-being of our employees and therefore offer a package of additional benefits beyond those required by the legislation of each country where we operate. These benefits may vary by location and job position, and include:

- Birthday day off.
- Additional paid vacation days for personal errands.
- Flexible Fridays.
- Remote work for eligible positions.
- CMI Discounts.
- Loans from financial operations.
- Savings promoting.
- Health and life insurance subsidy.
- Free parking at central offices.
- Salary reimbursement for suspension by Social Security (IGSS).

Operational Workplace Welfare

The Operational Workplace Welfare (BLO) program aims to improve the quality of life of our employees through four key areas:



Health Care: Promotes physical and mental well-being through activities, workshops and resources that encourage healthy habits.



Financial Well-being: Provides tools and knowledge to better manage economic resources, promoting stability and financial security.



Life Balance: Seeks to balance personal and professional life, promoting strategies for better time management and reducing stress.



Corporate Pride: Strengthens the sense of belonging and commitment to the company, recognizing the positive impact of each employee on the organizational success.

GRI 404-3

Performance and Development System (SDD)

Its purpose is to ensure a fair, objective, and calibrated evaluation that recognizes both the achievement of objectives and the development of CMI competencies.

This system aims to measure, at the end of each cycle, the overall performance of each employee, providing a final evaluation that combines results, competencies, and key behaviors. It also facilitates ongoing KPI monitoring, promoting professional development and continuous improvement.

From an organizational perspective, it ensures that strategic results are achieved while driving continued employee growth. In addition, it serves as a key input for various talent management processes, such as training, talent identification, succession planning, and compensation decisions.



Employees who participated in periodic performance and professional development evaluations

	(#)	(%)
Men	105	36%
Women	25	63%
Total	**130**	**39%**

Recognition Program

We have developed the Recognition Program to strengthen our talent's motivation and commitment.

This program is aligned with our REIR values (Responsibility, Excellence, Integrity and Respect) and is part of our culture of recognition, ensuring that our teams' effort and dedication are constantly valued and celebrated.



Compensation System

At CMI, recruitment is based on competencies, and our compensation system follows the HAY methodology. This approach allows salaries to reflect the experience and skills of each employee, adjusting annually according to seniority.

Wage competitiveness by gender

Men	**Less than 80%**	(%)	56%
	Between 80% and 120%	(%)	41%
	Greater than 120%	(%)	3%
	Total	**(%)**	**100%**
Women	**Less than 80%**	(%)	48%
	Between 80% and 120%	(%)	52%
	Greater than 120%	(%)	-
	Total	**(%)**	**100%**

laUcmi

CMI Corporate University, known as laUcmi, is our in-house learning platform, certified by the Learning and Performance Institute (LPI). Its objective is to promote employee growth through high-level training, both virtual and in-person. In 2024, laUcmi received the Gold Standard Award for the second consecutive year, reaffirming our commitment to excellence in training and talent development.

laUcmi Indicators

Below are the 2024 indicators related to our employees' learning at laUcmi.

Learning hours by professional category (#)

Operations	143.67
Administrative / specialists	1,376.12
Supervisors	431.56
Managers	477.15
Directors	23.00
Total	**2,451.50**

laUcmi

Aprender me hace click

Some courses taught in 2024:

- Power BI: Data Analysis Tool.
- Lean Six Sigma.
- Leadership Workshops.
- Carbon Neutral course.
- Feedback workshop and conscious conversations.
- Talks on Welfare+.

Learning hours by gender (#)



Occupational Health and Industrial Safety

At CMI Energy, we promote an organizational culture centered on people, where occupational health, industrial safety, and respect for human rights are fundamental pillars. With a zero-tolerance approach to situations that compromise the well-being of our employees, contractors, and communities, we reaffirm our commitment to preventing accidents, injuries, and occupational diseases as an integral part of our sustainability strategy.

CMI Energy 2030 goal
maintain
0
casualties

0
Casualties among our own and contractor's personnel in 2024



Integrated Management System (IMS)

This commitment is reflected in the implementation of an Integrated Management System (IMS) aligned with the international standard ISO 45001:2018, which incorporates national legal frameworks, global standards, and good corporate practices. The IMS is applied across all our operations and includes robust risk identification processes, corrective actions, specific safety protocols, and preventive controls, ensuring safe, inclusive, and respectful working environments.

Currently, our Renace (Guatemala), EOLO (Nicaragua) and Cerro de Hula (Honduras) plants are ISO 45001:2018 certified.

Our OSH strategy across all our operations enables us to anticipate and mitigate risks, strengthen our operational capacity, safeguard the integrity of our people, and reinforce our commitment to sustainable and responsible operations.

In 2024

20
Drills

16,790
Preventive inspections of OSH risks

26,852
Man-hours trained in OSH topics









Strengthening Safety Management

During 2024 we strengthened the coverage of our operations through the CONSOSI project, developed with the support of DSS+ Consulting, a leading global consulting firm in sustainable operations. This project aimed to identify risks and opportunities for improvement in industrial safety.

As part of the process, a comprehensive diagnosis of critical risks was carried out, aimed at strengthening our industrial safety capabilities. This assessment encompassed people, processes, infrastructure and the entire organization, in our strategic functions; involving key stakeholders at the operational, tactical and strategic levels.

Training and preventive culture

In 2024, we launched the campaign "**Do you CARE for your life, or don't CARE?** (¿Tu vida Vale or te vale?)" to strengthen our culture of prevention and raise awareness about the importance of occupational health and industrial safety. This initiative, focused on individual and collective responsibility, was well received by our teams and consolidated as a key pillar to strengthen the commitment to safe working environments at CMI Energy.

As part of this effort, the "**Minuto SOSI" (OSH Minute)** was promoted, a practice that opens each meeting or event with a space to promote safe behaviors, identify risks and share learning. This dynamic constantly reinforces our commitment to safety and an organizational culture focused on mutual care.

OSH Month: Culture of well-being and responsible decisions

As part of International Occupational Safety and Health Day, we reaffirmed our commitment to the protection and well-being of our employees under the motto: "Come to work happy and return home happily." During OSH Month, we promoted a series of activities designed to strengthen our preventive culture and encourage responsible decision-making in occupational health and safety.

Among the most prominent initiatives are:

- Conversation "**Do you CARE for your health, or you don't CARE?" (¿Tu salud VALE o te VALE?):** A space for reflection with experts in nutrition and wellness that promoted healthy and sustainable habits among our teams
- **Inspiring testimonials:** Employees shared personal transformation experiences by improving their physical and mental health, showing how small changes generate big impacts.



Occupational health and industrial safety (OSH) Indicators

Below are the 2024 OSH14 indicators[14].

OSH 2024 Indicators

Recorded cases of work-related health problems		(#)	0.00
Days lost		(#)	71.00
Incidents with property damage		(#)	17.00
Man-hours worked		(h)	1,280,084.00
Accident	**With leave**	(#)	5.00
	With no leave	(#)	12.00
Near accident		(#)	20.00
Frequency index		(#)	3.91
Severity index		(#)	55.47
Total OSH trainings		(#)	41.00
Total man-hours of OSH training		(h)	26,852.00
Total medical care		(#)	1,210.00
Total vaccines		(#)	289.00
Total number of medical consultations attended		(#)	107.00
Total nutritional care		(#)	308.00

[14]The data include our own workers and contractors except for nutritional care that was only for our own personnel. To calculate the Frequency and Severity Index for accident leave, a factor of 1,000,000 was considered.



Community development

At CMI Energy we firmly believe that our business success must go hand in hand with the development of the communities where we operate. Through our community development programs, we seek to generate opportunities that improve people's quality of life and strengthen the local social fabric.



150
Businesses supported



47
Institutional partnerships in the area of influence



19,360
Interactions with stakeholders



4,887
Temporary Community Employments

2024 Social Investment percentage

Corporate Citizenship Axis	Investment perentage
CMI at Your Side	35.88%
CMI Entrepreneurship	1.46%
CMI Environment	11.49%
CMI Education	16.09%
Others	32.39%
Total	**97.32%**

Corporate Citizenship Model

CMI Capital's corporate citizenship model is structured around four axes: **CMI Entrepreneurship, CMI Education, CMI at Your Side and CMI Environment.** This approach enables community needs to be addressed through strategic grants, reforestation activities, technical capacity building, and educational programs.



Juan Bautista Gutiérrez Foundation

The Juan Bautista Gutiérrez Foundation (FJBG), CMI´s social arm, leads programs that promote nutrition, health, entrepreneurship and education in the communities where we operate through four programs:

University Scholarship Program
538 beneficiaries[16]

Comprehensive Child Welfare Program
7,000 beneficiaries[16]

My Health, My Responsibility Program
179,103 beneficiaries[16]

Entrepreneurship Program
300 beneficiaries[16]



[16]Number of beneficiaries as of 2024.

In collaboration with the Juan Bautista Gutiérrez Foundation, CMI Energy has integrated and strengthened programs such as the School for Parents and training spaces for adolescents, where CMI employees actively participate, fostering significant bonds between business, family, and the community.

CMI Energy has also adopted the Foundation's models in several social programs that benefit communities in the areas of influence of its operations, such as the educational excellence program, training for life, and My Health, My Responsibility.

The Foundation has supported various activities promoted by CMI, such as entrepreneurship fairs and nutrition projects, reinforcing our shared commitment to comprehensive development.

For more information on the FJBG: www.fundacionjbg.org

Cmi Entrepreneurship

We promote entrepreneurship through programs that strengthen technical and financial skills, empowering neighboring communities, SMEs, and actors in our value chain to improve their income and opportunities.

I am an entrepreneur program (Soy Emprendedor)

In Cerro de Hula, we have the "I am an Entrepreneur" program, which supports local businesses in the food and service sectors, benefiting 54 families.

Beekeeping Project

At EOLO, through our beekeeping support program, we provide technical monitoring, training, and materials for the proper maintenance of apiaries. This initiative benefits 12 families dedicated to the production and sale of honey in community apiaries.

Partnership with the Municipality of Tilarán

In Costa Rica, we supported the "School of Trades," an initiative promoted by the Municipality of Tilarán, which provides technical training to entrepreneurs, especially women and young people.



Women Weavers Program

The Women Weavers Program promotes female entrepreneurship in communities near the Renace hydroelectric plant, reviving the ancestral technique of the backstrap loom. The program involves 7 groups with approximately 170 women, strengthening their economic independence and social inclusion.

CMI Education

We promote access to education through scholarships and training programs that enrich knowledge in neighboring communities and throughout our value chain.

Promoting the Educational Future in Honduras through Technological Modernization

Committed to the educational development of the communities where we operate, we delivered a technological classroom to the José Trinidad Cabañas School in Honduras and renovated a space at the Primero de Agosto Basic Education Center. These actions aim to foster educational advancement in Honduras through technological modernization.

Delivery of Technology Centers in Communities Neighboring the Renace Hydroelectric Plant

EAt the Renace hydroelectric plant, we contribute to access to technology and quality education through the Educational Excellence program, implemented in neighboring communities with a focus on sustainability, coordination, and ongoing dialogue with community leaders, teachers, and parents. In August, we delivered and equipped two technology centers in the communities of Santa María Julhá and Rubelcruz, with 20 computers, 10 workstations, and 20 chairs.



Support for Early Stimulation Learning Centers in Costa Rica

As part of our commitment to educational development, we recognize the importance of education in the early years of life. During 2024, we donated equipment for infrastructure maintenance, audiovisual equipment, early stimulation materials, teaching materials, and school furniture, and provided teacher training to strengthen teaching and learning conditions in the beneficiary institutions.

CMI at your Side

We support those who need it most through strategic donations, humanitarian assistance programs, and actions that contribute to social well-being in our communities.

Alliance for Rural Electrification in San Pedro Carchá

In 2024, we publicly delivered the completion of the Public-Private Alliance for Rural Electrification project to 14 communities that participated in this process, together with local government and companies. Thanks to this project, electricity was provided to 1,738 families in communities neighboring the Renace hydroelectric plant.





Fairs and Comprehensive Health Days

Through Renace, we have implemented a sustainable social development strategy to bring health services closer to neighboring communities, including health fairs, anthropometric monitoring days, school health fairs, and family planning days. During the first quarter of 2024, the following activities were carried out: 17 anthropometric monitoring days, 3 family planning days, 1 comprehensive health day, and 3 school health days.

CMI at your Side

Improvement of Community Infrastructure in Neighboring Areas in Honduras

In 2024, we carried out initiatives to support the well-being of neighboring communities of our operations in Cerro de Hula and Choluteca, Honduras. These actions included the construction of infrastructure works through municipal agreements, such as water storage tanks, sanitary sewage systems, rain drains, drilling deep wells, installing drinking water systems, and paving main access roads. Additionally, materials, labor, and equipment were donated for the construction of community centers, expansion of electrical systems, and strengthening the pumping network in water projects.

Other Initiatives to Highlight:

Eolo, Nicaragua

- Support in medical emergency care.
- Donation of supplies to firefighters to improve responsiveness.

Costa Rica

- Donation of medical equipment to the Community Development Association.
- Delivery of primary diagnostic equipment to the Red Cross.
- Road improvements through agreements with municipalities.

Mata de Palma, Dominican Republic

- Donation of school supplies and extinguishers for schools.
- Supply of materials for disinfection and sanitization.

CMI at your Side

Promoting sports and comprehensive health

Through our operations, we promote the well-being and active lifestyles of our employees and neighboring communities through sports initiatives.

Renace Runners

In 2024, the Renace Runners team, composed of employees from our Renace hydroelectric operation, participated in the Cobán Half Marathon, one of the most emblematic marathons in Guatemala. This activity demonstrates our commitment to an organizational culture that promotes physical health, motivation, and the integration of human talent.





CMI Environment

We promote the responsible use of natural resources through regeneration and circular economy initiatives that exceed regulatory requirements and generate a positive impact on the environment where we operate.

Reforestation in solar park, Mata de Palma

In 2024, the fourth annual reforestation day was held at the Mata de Palma solar park. To date, approximately 1,360 native plants have been planted as part of this initiative.





Environmental Restoration of Block 1 of Renace III

In September, an environmental restoration activity was carried out for the opening of block 1 of Renace III. Sixty-five Renace employees from various areas—including mechanical, electrical, civil maintenance, administrative services, warehouse, planning/control, social management, OSH, and environment—participated in planting 300 native plants in the new block.

CMI Environment

Promoting Sustainable Entrepreneurship and Reforestation

In Cerro de Hula, Honduras, we promoted training programs and provided seed capital for the creation of sustainable micro-enterprises in the municipalities of Santa Ana and San Buenaventura, especially benefiting young people and women. These actions provided essential knowledge and resources to drive productive initiatives with an environmental focus. Additionally, we contributed to ecosystem preservation by donating forest inputs and strengthening reforestation and forest conservation in the region.





Initiatives in Costa Rica

In Costa Rica, we promoted actions focused on biodiversity protection and responsible resource management. We supported the operation and improvement of Las Pumas Rescue Center. In partnership with FUNDACA and SINAC, we developed a community brigades project for wildlife monitoring. Additionally, we promoted circular economy initiatives through feasibility studies for implementing a plastic post machine and an organic waste management project. These activities were complemented by recycling workshops in schools.



06

TABLE OF CONTENTS GLOBAL REPORTING INITIATIVE (GRI)

GRI Standard	Content	Page	Reason for Omitting	Verification
GRI 2: General Content 2021	**General Contents**			
	2-1 Details of the organization			
	2-2 Entities included in the presentation of sustainability reports			
	2-3 Reporting period, frequency and contact point			
	2-4 Information update		The organization has not made any information updates.	
	2-5 External verification			
	2-6 Activities, value chain and other business relations			
	2-7 Employees			
	2-8 Workers who are not employees		We are working to build capacities to generate information about non-employees.	
	2-9 Structure of governance and its composition			
	2- 10 Nomination or selection of the highest governing body			
	2-11 President of the highest governing body	The president of the highest governing body does not hold an executive position in the organization.		
	2-12 Role of the highest governing body in supervising impact management	36, 37		
	2-13 Delegate authority for impact management	36, 37		

GRI Standard	Content	Page	Reason for Omitting	Verification
GRI 2: General Content 2021	2-14 Role of the highest governing body in preparing sustainability reports	CMI Energy's top governing body issues an annual statement on sustainable development, approves sustainability objectives and periodically reviews potential risks related to the business model.		
	2-15 Conflicts of interest			
	2-16 Communicating critical concerns			
	2-17 Collective knowledge of the highest governing body			
	2-18 Performance evaluation of the highest governing body	At CMI Energy we have a performance and compensation evaluation system to assess executive behavior and performance based on the REIR corporate values and the Code of Ethics, which incorporates aspects related to the environment, labor rights, human rights and anti-corruption.		
	2-19 Remuneration Policies			
	2-20 Determining remunerations process			
	2-21 Total annual compensation ratio		At CMI Energy we show wage competitiveness by gender.	
	2-22 Declaration on the sustainable development strategy			
	2-23 Policy commitments			
	2-24 Integrating policy commitments			
	2-25 Processes to remedy negative impacts			
	2-26 Mechanisms for requesting advice and raising problems			

GRI Standard	Content	Page	Reason for Omitting	Verification
GRI 2: General Content 2021	2-27 Compliance with laws and regulations	In 2024, no judicial proceedings were identified for delayed payments, however, we had three environmental complaints.		
	2-28 Affiliation to associations			
	2- 29 Focus on stakeholder participation			
	2-30 Collective bargaining agreements	No employee of CMI Capital is a member of any solidarity associations or unions.		
GRI 3: Material Issues 2021	**Material Issues**			
	3-1 Process for defining material issues			
	3-2 List of material issues			
	3-3 Material issues management			
GRI 201: 2016 Economic Performance	**Climate Change**			
	201-2 Financial implications and other risks and opportunities due to climate change			
GRI 203: 2016 Indirect Economic Impacts	**Indirect Economic Impacts**			
	203- 1 Investment in infrastructure and supported services			
	203-2 Significant indirect economic impacts			
GRI 204: 2016 Procurement Practices	**Procurement Practices**			
	204-1 Spending proportion on local suppliers			

GRI Standard	Content	Page	Reason for Omitting	Verification
GRI 205: 2016 Anti-Corruption	**Anti-corruption**			
	205- 1 Operations evaluated for risks related to corruption			
	205-2 Communication and training on anti-corruption policies and procedures			
	205- 3 Confirmed corruption cases and actions taken	In 2024, a case related to bribery and corruption was identified within the energy operations. The case is currently under investigation.		✓
GRI 302: 2016 Energy	**Energy**			
	302- 1 Energy consumption inside the organization			✓
	302- 2 Energy consumption outside the organization			
GRI 303: 2018 Water and Effluents	**Water and Effluents**			
	303- 1 Interaction with water as a shared resource		During the upcoming period, we will work on identifying operations located in areas experiencing water stress.	✓
	303-5 Water consumption			✓
GRI 304: 2016 Biodiversity	**Biodiversity**			
	304-1 Operating sites owned, leased, managed that are located in or are next to protected areas or areas of high value of biodiversity outside protected areas.		We do not operate in protected areas or zones of high biodiversity value.	

GRI Standard	Content	Page	Reason for Omitting	Verification
GRI 304: 2016 Biodiversity	304-2 Significant impacts of activities, products and services on biodiversity		At CMI Energy we have programs to promote the conservation and preservation of biodiversity aligned with our sustainability strategy and not as a result of the impact of our operations.	
	304-4 Number of species included in the IUCN Red List and in national conservation lists, whose habitats are in areas affected by operations, depending on the level of danger of extinction of the species		We do not work in any protected area or area of high biodiversity value.	
GRI 305: 2016 Emissions	**Emissions**			
	305- 1 Direct GHG emissions (Scope 1)			✓
	305-2 Indirect GHG emissions from generating energy (Scope 2)			✓
	305-3 Other indirect GHG (Scope 3)			
	305- 5 Reducing GHG emissions			
GRI 306: 2020 Waste	**Waste**			
	306-2 Management of significant impacts related to waste			
	306- 3 Waste generated			✓
	306- 4 Waste not intended for disposal			
GRI 308: 2016 Supplier Environmental Assessment	**Supplier Environmental Assessment**			
	308-1 New suppliers who have met environmental criteria through evaluation and selection filters	All our suppliers must comply with a certification process and adhere to our REIR Code of Ethics, as well as the Supply Policy and the guidelines established on environmental, occupational health and industrial safety issues.		✓

GRI Standard	Content	Page	Reason for Omitting	Verification
GRI 403: 2018 Occupational Health and Safety	**Occupational Health and Safety**			
	403-1 Occupational Health and Safety Management System			
	403-2 Hazard identification, risk assessment and incident investigation			
	403-3 Occupational Health Services			
	403-5 Training workers on occupational health and safety			
	403- 6 Promoting workers' health			
	403-8 Workers covered by an occupational health and safety management system	100% of our employees are covered by our occupational health and safety system		
	403- 9 Injuries due to work accidents			✓
	403-10 Work ailments and diseases	No recordable work-related health issues were identified in 2024		
GRI 404: 2016 Training and Teaching	**Training and Teaching**			
	402-2 Employee skills improvement programs and transition help programs			
	404-3 Percentage of employees receiving regular performance and career development evaluations			
GRI 405: 2016 Diversity and Equal Opportunities	**Diversity and Equal Opportunities**			
	405- 1 Diversity in government bodies and employees			
GRI 406: 2016 No Discrimination	**No Discrimination**			
	406- 1 Cases of discrimination and corrective actions taken	No cases of discrimination were reported during the reporting period		

GRI Standard	Content	Page	Reason for Omitting	Verification
GRI 407: 2016 Freedom of Association and Collective Bargaining	**Freedom of Association and Collective Bargaining**			
	407-1 Operations and suppliers whose right to freedom of association and collective bargaining could be at risk.		We are strengthening processes to identify operations and suppliers with potential risks. However, we have robust processes that evaluate our suppliers in environmental, social and governance matters to avoid this type of risk.	
GRI 408: 2016 Child Labor	**Child Labor**			
	408-1 Operations and suppliers with significant risks of child labor cases.		We are strengthening processes to identify operations and suppliers with potential risks. However, we have robust processes that evaluate our suppliers in environmental, social and governance matters to avoid this type of risk.	
GRI 409: 2016 Forced or Compulsory Labor	**Forced or Compulsory Labor**			
	409-1 Operations and suppliers with significant risks of cases of forced or compulsory labor.		We are strengthening processes to identify operations and suppliers with potential risks. However, we have robust processes that evaluate our suppliers in environmental, social and governance matters to avoid this type of risk.	
GRI 413: 2016 Local Communities	**Local Communities**			
	413-1 Operations with local community participation, impact assessments and development programs.		At CMI Capital we have community development programs in the communities where we operate. We are working to measure the percentage of operations with programs implemented.	
GRI 414: 2016 Social Supplier Assessment	**Social Supplier Assessment**			
	414-1 New suppliers that have been selectively screened based on social criteria.	All of our suppliers must comply with selection filters based on social criteria.		

GRI Standard	Content	Page	Reason for Omitting	Verification
GRI Sector Supplement: Electric Utility Companies	**Electric Utility Companies**			
	EU1- Installed capacity, broken down by energy source and regulatory regime			✓
	EU2- Net energy production broken down by primary sources and by regulatory regime			✓



07

TABLE OF CONTENTS SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB)

Topic	Code	Accounting Parameter	Page	Reason for Omitting	Verification
Electricity and Power Generators					
Electricity Generated	IF-EU-000.D	Total electricity generated, percentage by main energy source, percentage in regulated markets			✓
Greenhouse Gas Emissions and Energy Resource Planning	IF-EU-110a.1	(1) Scope 1 gross global emissions, percentage covered by (2) emission limitation regulations and (3) emission reporting regulations			✓
	IF-EU-110a.3	Analysis of the long- and short-term strategy or plan to manage Scope 1 emissions, emission reduction targets and analysis of results in relation to those targets	We do not currently have a matrix of regulatory risks related to emissions; however, it's future development is expected. For confidentiality reasons, no information is reported on customers in green energy markets		✓
Water Management	IF-EU-140a.2	Number of non-compliance incidents related to water quality or quantity permits, standards and regulations	In 2024, it was recorded that waste water leaked from a plugging of the pipeline between the biodigester and the bio-gardener into the ground. An immediate clean-up was carried out and the system was optimized with a new substrate, a perforated pipeline and a wall reinforcement to prevent future incidents.		✓
	IF-EU-140a.3	Description of the risks involved in water management, and analysis of strategies and practices to mitigate them	As part of the 2025 Dual Materiality Exercise, we are working to strengthen risk identification on issues related to water management.		
Workforce Health and Safety	IF-EU-320a.1	(1) Total Recordable Incident Rate (TRIR), (2) Mortality rate and (3) Near-Miss Frequency Rate (NMFR)			✓
Energy Affordability	FN-CB-240a.4	Analysis of the impact of external factors on the affordability of electricity to customers, including economic conditions in the service area			✓
Reporting Irregularities	FN-CB-510a.2	Description of policies and procedures for reporting irregularities			✓



08

ANNEXES

External verification

VALORA
SOSTENIBILIDAD E INNOVACIÓN
www.valoraconsultores.com

MADRID - A CORUÑA
AMSTERDAM – LONDRES – PARIS - ISTANBUL
CIUDAD DE MÉXICO – CIUDAD DE PANAMÁ – CIUDAD DE GUATEMALA – QUITO

Informe de Aseguramiento Limitado Independiente para CMI Capital

A la Administración de CMI Capital,

Alcance

Conforme a su solicitud, hemos sido requeridos para proporcionar un nivel de aseguramiento limitado sobre los indicadores de desempeño seleccionados por CMI Capital; incluidos en el "Reporte de sostenibilidad 2024" (en adelante el "Reporte de sostenibilidad") y mencionados dentro del **"Anexo A"** para el ejercicio comprendido del 1° de enero al 31 de diciembre de 2024.

Responsabilidades de CMI Capital

CMI Capital ha sido responsable de la preparación, del contenido y presentación del "Reporte de sostenibilidad" tomando como referencia el cumplimiento con los contenidos propuestos (criterios) en los *Estándares de Global Reporting Initiative (GRI)* y los parámetros de contabilidad del *Sustainability Accounting Standards Board* (*SASB)* para las industrias de Bienes raíces, Servicios eléctricos y generadores de energía y Bancos comerciales.

Esta responsabilidad considera el diseño, la implementación y el mantenimiento del control interno que se considere necesario para permitir que la información contenida en el "Reporte de sostenibilidad" esté libre de incorrección material, debido a fraude o error.

Responsabilidades de Valora Consultores

Nuestra responsabilidad consistió en expresar una conclusión sobre la presentación de indicadores e información enlistada en el **Anexo A**, conforme a los Estándares GRI y los parámetros de contabilidad SASB.

Control e independencia

Con el fin de asegurar que el proceso de revisión independiente cumple con los requerimientos éticos necesarios para asegurar la independencia de nuestro trabajo como auditores de información no financiera, nuestro trabajo se desarrolló de acuerdo con la Norma ISAE3000, *Assurance Engagements other than Audits or Reviews of Historical Financial Information*, emitida por la *International Auditing and Assurance Standard Board (IAASB)* de la International *Federation of Accountants (IFAC)*.

Procedimientos realizados

El alcance de nuestra revisión independiente, así como de los procedimientos de recopilación de evidencias realizados fue de seguridad limitada, el cual es menor al de un trabajo de seguridad razonable y por ello también el nivel de seguridad que se proporciona. El presente Informe de Revisión Independiente en ningún caso debe entenderse como un informe de auditoría.

Los procedimientos que realizamos se describen a continuación:

- Selección de información a verificar con base en la materialidad y conocimiento previo de la compañía.
- Entrevistas con el personal responsable de generar y proporcionar la información contenida en el Informe para conocer los principios, sistemas y enfoques de gestión aplicados.
- Revisión de los procesos de recopilación, control interno y consolidación de los datos.
- Revisión de la cobertura, relevancia e integridad de la información incluida en el Informe en función de las operaciones y los aspectos materiales previamente identificados.
- Revisión de evidencias con base en un muestreo de la información de acuerdo con un análisis de riesgo.
- Revisión de la aplicación de lo requerido de conformidad con los Estándares GRI y SASB.

Conclusión

Basados en nuestra revisión y la evidencia presentada por CMI Capital no tuvimos conocimiento de situación alguna que nos haga creer que los indicadores contenidos dentro del "Reporte de sostenibilidad 2024" de CMI Capital, no haya sido obtenida de manera fiable, no esté presentada de manera adecuada, tenga desviaciones u omisiones significativas, o que no haya sido preparada tomando en consideración los requerimientos establecidos en los Estándares GRI y los parámetros de contabilidad SASB.

Gerardo Gustavo Torres Fernández
Director de Gobernanza ASG
Valora Sostenibilidad e Innovación S.A. de C.V.
Ciudad de México, 3 de octubre de 2025

CMI

Anexo A.

Detalle de los criterios revisados para la organización:

Contenidos de información

GRI/SASB	Nombre del contenido de información	Alcance del cumplimiento del contenido (incisos)
2-13	Delegación de la responsabilidad de gestión de los impactos	a, b
2-18	Evaluación del desempeño del máximo órgano de gobierno	a, b, c
303-1	Interacción con el agua como recurso compartido	a, b, c, d
FN-CB-510a.2	Descripción de las políticas y procedimientos de denuncia de irregularidades	1, 2, 3
IF-EU-110a.3	Discusión sobre la estrategia o el plan a corto y largo plazo para gestionar las emisiones de Alcance 1, los objetivos de reducción de emisiones y un análisis del desempeño en relación con dichos objetivos	1, 2, 3, 4, 5, 6, 7, 8
IF-EU-140a.3	Descripción de los riesgos relacionados con la gestión del agua y análisis de las estrategias y prácticas para mitigarlos[1]	1, 2, 3, 4
IF-RE-130a.5	Descripción de cómo se integran las consideraciones de gestión de la energía de los edificios en el análisis de las inversiones inmobiliarias y la estrategia operativa	1, 2, 3, 4, 5, 6, 7

Indicadores de desempeño

GRI	Nombre del contenido o indicador	Cobertura de la información	Alcance del cumplimiento del contenido GRI (incisos)	Información reportada	Unidad
205-3	Incidentes de corrupción confirmados y medidas tomadas	Todas las operaciones	a	1	Número de incidentes de corrupción
303-5	Consumo de agua	Todas las operaciones	a, b, c, d	1,215,524.30	Total de consumo de agua en m^3
		Centros Comerciales Pradera		535,704.00	Consumo de agua de Centro Comerciales Pradera en m^3
305-1	Emisiones directas de GEI (alcance 1)	Todas las operaciones	a, b, g	2,535.38	Total de emisiones de Alcance 1 en tCO_2e
305-2	Emisiones indirectas de GEI al generar energía (alcance 2)	Todas las operaciones	a, c, g	2,051.96	Total de emisiones de Alcance 2 en tCO_2e
306-3	Residuos generados	Todas las operaciones	a y b	9,545,305.42	Total de residuos en kg
				994,031.80	Residuos peligrosos en kg
				8,551,273.62	Residuos no peligrosos en kg
		Centros Comerciales Pradera	a y b	2,724,064.00	Total de residuos en kg
				931,202.80	Residuos peligrosos en kg
				1,792,861.20	Residuos no peligrosos en kg
308-1	Nuevos proveedores que han pasado filtros de selección de acuerdo con criterios ambientales	Todas las operaciones	a	100	Porcentaje de nuevos proveedores que pasaron filtros
403-9	Lesiones por accidente laboral	Todas las operaciones	a, b, c, d, e, f, g	1.75	Índice de frecuencia de accidentes

[1] La repuesta al indicador es mencionado en el índice de contenido SASB, donde se señala que, en el marco del ejercicio de doble material 2025, la organización se encuentra trabajando en el fortalecimiento de la identificación de riesgos asociados a la gestión del agua.

SASB	Nombre del contenido o indicador	Cobertura de la información	Información reportada	Unidad
FN-CB-240a.1	(1) Número y (2) importe de los préstamos pendientes que cumplen los requisitos para participar en programas destinados a promover el desarrollo de las pequeñas empresas y las comunidades.	Todas las operaciones	15	Monto total en millones de dólares (USD)
			8	Monto de ampliación del crédito existente en millones de dólares (USD)
IF-EU-110a.1	(1) Emisiones brutas globales de Alcance 1, (2) metodología contenida en el protocolo de gases de efecto invernadero y (3) regulaciones de limitación de emisiones (4) regulaciones de presentación de informes de emisiones (7) metodología de cálculo para la divulgación de emisiones	Todas las operaciones	2,535.38	Total de emisiones de Alcance 1 en tCO_2e
IF-EU-140a.2	Número de incidentes de no conformidad relacionados con permisos, estándares y reglamentos de cantidad o calidad del agua[2]	Todas las operaciones	1	Total de incidentes
IF-EU-320a.1	(1) Índice total de incidentes registrables (TRIR), (2) índice de mortalidad y (3) índice de frecuencia de cuasi accidentes (NMFR) para (a) empleados directos y (b) empleados contratados.	Todas las operaciones	0.35	Tasa total de incidentes
			1.32	Tasa de mortalidad
			63	Tasa de frecuencia de cuasi accidentes
IF-RE-130a.2	1) Energía total consumida por área de la cartera que disponga de cobertura de datos, 2) Porcentaje de energía consumida que procedía de la red eléctrica y 3) porcentaje de energías renovables, por subsector inmobiliario	Operaciones de energía; Proyectos de construcción; Centros comerciales Pradera	51.072,26	Total de consumo energético en MWh
			33	Porcentaje de energía eléctrica que proviene de la red eléctrica
			85	Porcentaje de energía renovable Operaciones energía
			0	Porcentaje de energía renovable Proyectos de construcción
			20	Porcentaje de energía renovable Centros Comerciales Pradera

2La repuesta al indicador es mencionado en el Índice De Contenido Sustainability Accounting Standards Board (SASB)



2024
CMI ENERGY IMPACT REPORT
WE EVOLVE OUR VALUE

Environmental, Social, and Governance (ESG) Report
Company Name: Investment Energy Resources Limited (IERL)

