# 2025 SUSTAINABILITY REPORT

# ABOUT THIS REPORT

This Annual and Sustainability Report presents Filinvest Land, Inc.'s (FLI) Environmental, Social, and Governance (ESG) disclosures for the calendar year ended December 31, 2025. The report aims to provide stakeholders with a balanced view of FLI's performance, strategy, and approach to creating long-term value.

The report includes forward-looking statements based on management's current assessments and expectations, including those related to sustainability focus areas, climate-related risks and opportunities, and other ESG-related initiatives. These statements are subject to inherent uncertainties and external factors, including regulatory, market, environmental, and economic conditions, that may cause actual outcomes to differ materially. Forward-looking statements should be interpreted with due consideration of these risks and limitations.

FLI's ESG disclosures are prepared in compliance with the reporting requirements for publicly listed companies under the Securities and Exchange Commission Memorandum Circular No. 16, Series of 2025 (SEC MC 2025-016), which adopts the Philippine Financial Reporting Standards (PFRS) on Sustainability Disclosures

The report also references the reporting principles of the Global Reporting Initiative (GRI) to support consistency, comparability, and completeness of sustainability disclosures.

The Company is currently in a transition phase toward the Philippine Financial Reporting Standards on Sustainability Disclosures, as adopted by the SEC. During this period, FLI is strengthening governance structures, data systems, and risk management processes to progressively align with the new regulatory disclosure requirements.

For feedback or inquiries regarding this Annual and Sustainability Report, please contact us at ir@filinvestland.com.



## Reporting Methodology

- Sustainability data included in this report is derived from internal records, operational systems, and management reports across relevant functions, including Finance, Human Resources, Environment, Health and Safety, and Operations.
- The preparation of the sustainability information involves coordination across business units based on internal processes and controls that are continually being enhanced.
- Certain disclosures involve the use of management estimates, assumptions, and professional judgment due to the evolving nature of sustainability data collection, measurement, and consolidation.
- While reasonable efforts have been made to ensure the accuracy and completeness of the information presented, some sustainability metrics and methodologies may continue to be refined over time as data availability and reporting systems mature.
- Filinvest Land, Inc. remains committed to the continuous improvement of the quality, consistency, and robustness of its sustainability disclosures.

## Regeneration: Building Value for the Long Term

At Filinvest Land, Inc. (FLI), regeneration reflects our commitment to strengthening the foundations of our business while responding to the evolving needs of our communities, stakeholders, and operating environment. It is about sustaining what we have built, how we operate, and creating value that endures over time, in line with FLI's diversified real estate portfolio and long-term development strategy.

Regeneration recognizes that long-term growth requires continuous adaptation. By integrating sustainability considerations into our strategies, developments, and operations, we seek to enhance resilience, manage risks responsibly, and support the long-term performance of our assets. This approach enables us to respond thoughtfully to changing market conditions, regulatory developments, and environmental and social challenges.

Beyond physical developments, regeneration at FLI is about renewing trust, strengthening relationships, and supporting the communities where we operate. As we move forward, we remain focused on building responsibly, aligning business performance with environmental stewardship and social progress to ensure that the value we create today continues to support sustainable growth in the years ahead.

# How Filinvest Land Creates Value Across Its Operating Segments

Filinvest Land, Inc. operates across diversified real estate segments that shape the Company's sustainability risks, opportunities, and value creation profile. This overview provides the business context relevant to the sustainability matters discussed in this report. Detailed descriptions of projects, market presence, and strategic priorities are presented in the Annual Report.

**FLI Operating Segments Overview**

| Business Segment | Business Context for Sustainability |
|---|---|
| Residential | **Core offering:** Income-segmented housing developments, including socialized, affordable, mid-income, and high-end residential communities.<br><br>**Key locations:** Master-planned communities and residential developments nationwide.<br><br>**Primary customers:** Homebuyers across diverse income groups.<br><br>**Strategic relevance:** Residential developments influence land use efficiency, access to basic services, community integration, and climate-resilient design, which are key considerations in sustainable urban development. |
| Co-living | **Core offering:** Shared and flexible living spaces, including dormitel and room-sharing accommodations.<br><br>**Key locations:** Urban centers and growth areas supporting workforce mobility.<br><br>**Primary customers:** Students, young professionals, and transient urban residents.<br><br>**Strategic relevance:** Co-living models support efficient space utilization, shared resources, and evolving housing needs linked to urbanization and mobility trends. |
| Office | **Core offering:** Grade A, PEZA-registered office buildings, including IT and business process outsourcing (BPO) facilities.<br><br>**Key locations:** Major business districts and IT parks such as Alabang, Makati, Pasay, Mandaluyong, Ortigas, Clark, and Cebu.<br><br>**Primary customers:** BPO firms, multinational companies, and corporate tenants.<br><br>**Strategic relevance:** Office operations are energy-intensive and directly linked to building efficiency, green certifications, transport accessibility, and tenant decarbonization expectations. |

**FLI Operating Segments Overview**

| Business Segment | Business Context for Sustainability |
|---|---|
| Malls and Retail | **Core offering:** Community and lifestyle malls providing commercial and retail leasing spaces.<br><br>**Key locations:** Mixed-use developments and key provincial and urban growth centers.<br><br>**Primary customers:** Retail tenants, service providers, and local communities.<br><br>**Strategic relevance:** Retail assets influence energy and water consumption, waste generation, and community engagement, particularly in mixed-use and transit-oriented developments. |
| Industrial | **Core offering:** Ready-built factories and industrial facilities supporting manufacturing, logistics, warehousing, cold chain, and data centers.<br><br>**Key locations:** Filinvest Innovation Parks in New Clark City and Ciudad de Calamba.<br><br>**Primary customers:** Light to medium manufacturers, logistics providers, and industrial locators.<br><br>**Strategic relevance:** Industrial operations present heightened exposure to energy use, emissions, water demand, and supply-chain impacts, making them critical to climate and resource management strategies. |

# FLI SUSTAINABILITY FRAMEWORK: REGENERATION IN ACTION

FLI's Sustainability Framework provides a structured approach to integrating sustainability across its business, developments, and communities. Anchored on the principle of regeneration, the framework focuses on strengthening systems, restoring balance, and creating long-term value by responsibly managing environmental, social, economic, and operational priorities.

The framework reflects FLI's understanding that sustainable growth is built through continuous improvement and adaptation. By aligning sustainability with business strategy, risk management, and innovation, FLI seeks to enhance resilience, support inclusive development, and reinforce stakeholder confidence across its diversified real estate portfolio and long-term development strategy.

## FLI Sustainability Framework

Integrating Sustainability Across the Development Lifecycle


FLI's Sustainability Framework is integrated across the real estate development lifecycle, ensuring that environmental, social, economic, and resilience considerations are embedded from planning through long-term stewardship for FLI's townships, residential, office, retail, and industrial developments. Together, these pillars support the strengthening of business and operational systems while helping restore balance between growth, environmental stewardship, and social well-being.

Guided by four interrelated pillars, Environmental Responsibility, Social Impact & Inclusion, Economic Development, and Resiliency & Innovation, the framework translates sustainability commitments into focused areas across the real estate lifecycle. These pillars work collectively to manage material risks and opportunities, support responsible development, and contribute to long-term business viability and community well-being.

As regulatory expectations and stakeholder priorities evolve, FLI's Sustainability Framework remains dynamic. It supports the Company's transition toward enhanced sustainability disclosures while reinforcing a disciplined, measured approach to value creation and regeneration over time.

## FLI Sustainability Framework – 4 Key Pillars:

### Environmental Responsibility

FLI promotes eco-responsible development by managing resources efficiently, reducing environmental impact, and supporting decarbonization initiatives. Through responsible land use, water stewardship, and the adoption of sustainable building practices, the Company seeks to balance development needs with long-term environmental resilience.

### Social Impact & Inclusion

FLI is committed to creating inclusive, livable, and people-centric communities. The Company addresses housing accessibility, employee development, and community connectivity to deliver shared value while supporting social well-being across its developments.

### Economic Development

FLI contributes to inclusive economic growth by enabling businesses, generating employment, and strengthening local supply chains. Through responsible procurement and partnerships, the Company supports enterprise growth while reinforcing economic stability within its communities.

### Resiliency & Innovation

FLI integrates resilience and innovation into its operations to manage enterprise risks and respond to climate-related and operational challenges. By embedding adaptability and forward-looking solutions, the Company strengthens business continuity and long-term performance.

## FLI Sustainability Framework – Focus Areas:

### Environmental

**Eco-Responsible:**

We embrace responsible resource management and circular economy practices to minimize waste and reduce environmental impact.

**Decarbonization:**

We are committed to reducing our carbon footprint through renewable energy, energy efficiency, and the use of green, low-carbon materials.

**Responsible Land Use & Development:**

We maximize land value through responsible, strategic development that balances long-term benefits for communities and the nation.

### Social

**Inclusive Communities:**

We provide accessible, affordable, and well-designed homes that bridge the housing gap for underserved communities.

**Employee Value Creation:**

We empower our employees to become value creators, fostering a culture where their skills and talent drive both business and social impact.

**Building Communities that Uplift Lives:**

We develop people-centric communities that enhance quality of life, with access to transport hubs that enable people to move about with ease.

### Economic

**Supporting and Enabling Businesses:**

We create jobs that foster growth by enabling local enterprises, contractors, and vendors to thrive within Filinvest developments.

**Strengthening the Supply Chain:**

We promote responsible procurement and sustainable practices while nurturing contractors and vendors as long-term partners to ensure reliability, quality, and shared growth.

**Good Governance:**

We uphold ethical business practices, transparency, and accountability to strengthen investor confidence and stakeholder trust.

### Resilience and Innovation

**Enterprise Risk Management:**

We proactively address evolving risks and uncertainties to protect long-term business viability and continuity.

**Climate-Resilience:**

We strive to develop resilient systems and properties that withstand climate change, natural hazards, and other business risks.

**Organization Adaptability & Innovation:**

We embed flexibility and innovation into company culture and strategies to promote growth and long-term resilience.

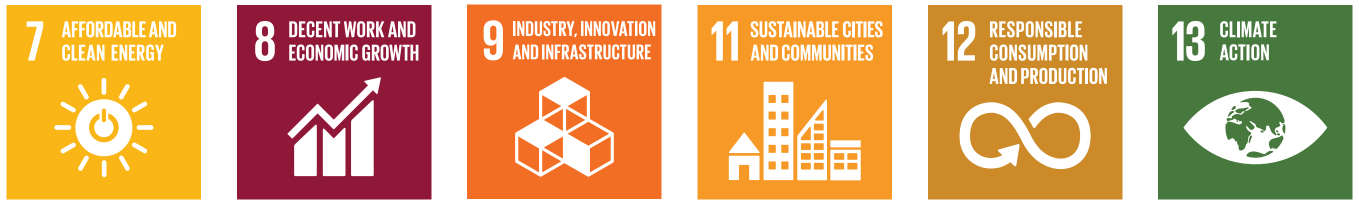
## UN Sustainable Development Goals

Filinvest Land, Inc. references the United Nations Sustainable Development Goals (SDGs) as a globally recognized framework for communicating how the Company's sustainability initiatives align with broader social, environmental, and economic priorities. The SDGs provide a common language that supports transparency and comparability for investors and other stakeholders.

While FLI's Sustainability Framework is anchored on the Company's business strategy and development lifecycle, the SDGs serve as an external reference to illustrate the contribution of key initiatives and outcomes to relevant global goals. This approach allows FLI to demonstrate alignment with international sustainability priorities while maintaining a focus on value creation, risk management, and long-term business resilience.

FLI's use of the SDGs is selective and contextual, reflecting areas where the Company's activities are most relevant and impactful. The SDGs are not treated as operational targets, but as a communication tool that complements FLI's sustainability strategy and reporting.

| FLI Pillars | Key Focus Areas | Relevant SDGs |
|---|---|---|
| Environmental Responsibility | Decarbonization | SDG 7, 12, 13 |
| Social Impact & Inclusion | Housing, Employees, Mobility | SDG 8, 11 |
| Economic Development | Jobs, Supply Chain | SDG 8, 9 |
| Resiliency & Innovation | Risk, Climate Resilience | SDG 9, 13 |




# MATERIALITY ASSESSMENT (2025)

## Scope and Context

Filinvest Land Inc. undertakes materiality assessments and periodically reviews them to ensure that identified sustainability topics remain relevant to its operations, stakeholders, and long-term value creation.

This Sustainability Report covers all operating assets and ongoing projects within Filinvest Land's portfolio as of December 31, 2025, including residential, office, retail, industrial parks, co-living, townships, and mixed-use developments. ESG data is consolidated using the operational control approach. Assets managed by Filinvest Alabang, Inc. (FAI), where the Company holds a 20% ownership interest, are excluded from operational data consolidation and are reported at the Filinvest Development Corporation (FDC) level.

The materiality assessment continues to be aligned with the GRI Standards and the applicable Securities and Exchange Commission (SEC) Sustainability Reporting Guidelines, consistent with the Group's sustainability reporting approach, which is subject to external assurance under applicable assurance standards.

At the same time, the Company has strengthened the articulation of how material sustainability topics may affect operational performance, regulatory compliance, asset resilience, cost structure, access to capital, and overall enterprise value. This supports Filinvest Land's progressive alignment with the IFRS Sustainability Disclosure Standards, including the identification and management of sustainability-related risks and opportunities that may reasonably be expected to affect the Company's financial condition and long-term performance.

## 2025 Materiality Review

In 2025, Filinvest Land conducted a refresh of its material sustainability topics to reflect:

- Emerging regulatory developments in the Philippines
- Evolving investor and lender expectations
- Industry-specific sustainability risks within the real estate sector
- Internal risk assessments and business strategy updates

This review builds on prior assessments to ensure continuity while enhancing clarity, financial relevance, and decision-usefulness.


## Materiality Assessment Process

The materiality assessment follows a structured and repeatable approach:

### 1. Identification of Sustainability Topics

Potential environmental, social, economic, and governance topics were identified through:

- Review of prior-year material topics
- Peer benchmarking within the Philippine and regional real estate sector
- Desktop research on emerging ESG risks and regulatory trends
- Reference to GRI Standards, SEC guidelines, and evolving IFRS sustainability expectations

### 2. Stakeholder Engagement

Key stakeholder groups were engaged to understand their priority concerns and expectations. These include:

- Employees
- Customers, tenants, and homeowners
- Suppliers and contractors
- Government agencies and regulators
- Shareholders and capital providers
- Local communities

Engagement channels included surveys, interviews, meetings, industry forums, digital communication platforms, and routine operational touchpoints.

### 3. Assessment and Prioritization

Identified topics were evaluated based on:

- Relevance to Filinvest Land's business operations
- Importance to stakeholders
- Potential implications for financial performance, asset value, operational continuity, and regulatory compliance

Topics that demonstrated significant relevance across these dimensions were identified as material sustainability topics and inform the Company's sustainability strategy, risk management, and disclosures.


### 4. Management Validation

The consolidated list of material topics was reviewed by senior management to ensure alignment with:

- Corporate strategy
- Enterprise Risk Management processes
- Sustainability priorities
- Regulatory and disclosure requirements

### 5. Integration and Disclosure

The final material sustainability topics inform:

- Sustainability strategy and initiatives
- Risk identification and mitigation planning
- Metrics and performance disclosures
- Future enhancements toward IFRS-aligned sustainability reporting

The assessment is reviewed periodically to reflect changes in the Company's operating environment and stakeholder expectations.

# 2025 Material Sustainability Topics

The following topics were identified as material to Filinvest Land:

### Environmental

- Climate Change Mitigation and Adaptation
- Energy Efficiency and Renewable Energy
- Green and Resilient Building Design
- Waste Management and Pollution Control
- Land Use, Biodiversity, and Environmental Compliance

### Social

- Occupational Health, Safety, and Employee Wellbeing
- Human Capital Development and Engagement
- Diversity, Equity, and Equal Opportunity
- Customer, Tenant, and Homeowner Relations
- Affordable and Livable Communities
- Community Engagement and Social Impact
- Human Rights and Indigenous Peoples' Rights

### Economic

- Economic Performance and Value Creation
- Sustainable Finance and Capital Access
- Technology, Innovation, and Digitalization
- Job Creation and Local Economic Contribution
- Sustainable Procurement and Supply Chain Management

### Governance

- Corporate Governance and Ethical Business Conduct
- Regulatory Compliance
- Enterprise Risk Management
- ESG Disclosure, Ratings, and Transparency
- Data Privacy and Information Security

# Stakeholder Engagement and Mapping

| Stakeholders | Key topics of interest | Engagement Channels | FLI Response |
|---|---|---|---|
| Employees | • Occupational Health and Safety<br>• Employee Wellbeing<br>• Human Capital Development | • Meetings (virtual/in-person) & Email<br>• Townhalls / Employee Engagement<br>• Training / Webinars / Seminars<br>• Satisfaction Surveys<br>• Coaching and Mentoring | • Safety Training and Audits<br>• Review of compensation and benefits<br>• Employee Engagement Programs<br>• Various Training programs |
| Customers, Tenants, Home Buyers & Homeowners | • Quality and Affordability<br>• Timeliness of Project Delivery<br>• Energy Efficiency<br>• Customer Relations | • In-person, FLI office branches<br>• Online service desk<br>• Website/email | • Housing brands per income segment<br>• Nationwide project locations<br>• Feedback Surveys<br>• Customer Service / Property Mgt. |
| Suppliers & Contractors | • Jobs generation (indirect)<br>• Supplier Performance and Compliance<br>• Responsible Sourcing and Supplier Governance | • Meetings (virtual/in-person)<br>• Email<br>• Online portal for payments | • Supplier Accreditation Requirements<br>• Service Level Agreements<br>• Online Payment scheme |
| Government Agencies Regulators | • Environmental and Regulatory Compliance<br>• Governance<br>• Economic Development | • Public consultations Government Events<br>• Conferences<br>• Meetings | • Submission of regulatory requirements<br>• Assignment of compliance officers<br>• Internal controls and procedures |
| Shareholders, Capital Providers | • Financial stability and Economic Performance<br>• Good Governance and ESG Transparency | • FLI Website<br>• PSE EDGE Portal<br>• SEC i-View Website | • Corporate disclosures<br>• Analysts Briefings<br>• Press Release<br>• Response to inquiries |

# INTEGRATION OF SUSTAINABILITY-RELATED RISKS & OPPORTUNITIES

### Integration into Strategy and Enterprise Risk Management

Filinvest Land, Inc. integrates sustainability-related risks and opportunities (SRROs) into its strategic planning and Enterprise Risk Management (ERM) processes to support long-term value creation and operational resilience.

SRROs refer to environmental, social, economic, and governance matters that may influence the Company's financial performance, asset value, operational continuity, regulatory standing, and access to capital over the short, medium, and long term.

Material sustainability topics and their associated risks and opportunities are considered in:

- Business planning and portfolio strategy
- Capital allocation and project evaluation
- Design and development standards
- Operational efficiency initiatives
- Investor, lender and tenant engagement

Sustainability-related risks are evaluated alongside strategic, financial, operational, and compliance risks within the Company's broader risk management framework. Management considers likelihood, potential severity of impact, time horizon, and interdependencies across business segments when assessing these risks.

Climate-related risks form part of this broader sustainability risk landscape and are considered within the Company's enterprise risk management and strategic planning process.

Through this approach, sustainability considerations are embedded into core business decision-making processes rather than managed as standalone initiatives.

## Mapping of FLI's Sustainability-Related Risks and Opportunities

The Company has identified sustainability-related risks and opportunities associated with its material sustainability topics. These risks and opportunities may affect operations, financial performance, and long-term competitiveness over defined time horizons.

| Material Topic | Sustainability-Related Risk | Sustainability-Related Opportunity | Time Horizon |
|---|---|---|---|
| **Climate Change Mitigation & Adaptation** | Physical risks (typhoons, flooding, heat stress) affecting asset value, insurance costs, and operational continuity; transition risks from evolving climate regulations | Development of resilient, energy-efficient assets; enhanced asset competitiveness and long-term valuation | Medium to Long Term |
| **Energy Efficiency & Renewable Energy** | Rising energy costs; carbon pricing exposure; tenant sustainability requirements | Reduced operating expenses; improved tenant retention; green certification advantage | Short to Medium Term |
| **Green & Resilient Building Design** | Higher capex requirements; evolving building standards | Premium asset positioning; improved lifecycle performance | Medium to Long Term |
| **Waste Management & Pollution Control** | Compliance penalties; reputational risks during construction | Circular economy partnerships; cost optimization | Short to Medium Term |
| **Land Use, Biodiversity & Environmental Compliance** | Delays in permits; regulatory sanctions; community opposition | Faster approvals through proactive environmental planning | Medium Term |
| **Occupational Health & Safety** | Workplace incidents; legal liabilities; project delays | Improved productivity; contractor reliability | Short Term |
| **Customer & Tenant Relations** | Reduced occupancy; brand erosion | Higher tenant retention; cross-selling opportunities | Short to Medium Term |
| **Sustainable Finance & Capital Access** | Increased cost of capital if ESG expectations unmet | Access to green financing; improved investor confidence | Medium Term |
| **Technology & Digitalization** | Operational inefficiencies; cybersecurity risk | Smart building optimization; cost control | Short to Medium Term |
| **Sustainable Procurement & Supply Chain Management** | Supply chain disruption; cost escalation; Scope 3 exposure | Improved supplier reliability; emissions reduction leverage | Short to Medium Term |
| **ESG Disclosure & Transparency** | Ratings downgrade; investor skepticism | Stronger market credibility; capital access | Short to Medium Term |
| **Data Privacy & Information Security** | Legal liabilities; tenant trust erosion | Strengthened digital trust and operational reliability | Short Term |

Note: For purposes of this report, Filinvest Land defines short-term as up to three years, medium-term as three to seven years, and long-term as beyond seven years, reflecting the typical development, stabilization, and holding periods of its real estate assets. The time horizon indicates the period in which a sustainability-related risk or opportunity is reasonably expected to have the most significant potential influence on the Company's enterprise value, financial performance, or strategic positioning.

Climate-related risks represent a key subset of sustainability-related risks and opportunities and are discussed in further detail below.

## Climate-Related Risks and Opportunities

Climate-related risks are recognized as a key environmental consideration for the Group's real estate portfolio, including assets developed and managed by Filinvest Land, given the Philippines' exposure to typhoons, flooding, extreme rainfall, and rising temperatures.

### Physical Climate Risk Assessment

In 2025, the Filinvest Group engaged an independent climate advisory consultant to conduct a portfolio-level climate hazard exposure assessment covering more than 300 assets across residential, office, retail, and industrial developments, including properties of Filinvest Land.

The study evaluated exposure to selected physical climate hazards (flooding, tropical cyclone, rainfall-induced landslides, storm surge, sea level rise, extreme heat, and water stress) under multiple climate scenarios and included:

- Portfolio-level climate exposure hotspot analysis
- Geographic risk mapping
- Facility-level deep dive assessments for representative asset types

The assessment provides insights into potential asset-level exposure and relative vulnerability to physical climate hazards over defined time horizons. These insights support internal discussions on planning, design, and development considerations for asset resilience and long-term portfolio management.

Consistent with prudent risk management practices, detailed scenario outputs and asset-level sensitivity information are reviewed internally. While many of the assets are exposed to these physical climate risks, the risk of major damage or loss is managed through proper technical planning and design, crisis incident preparedness, and coordination with local government units.

### Transition and Regulatory Considerations

The Company also monitors regulatory developments, evolving market expectations, and broader energy transition trends that may influence building standards, energy efficiency initiatives, tenant demand, and long-term asset competitiveness. These considerations are reviewed within the Company's enterprise risk management and strategic planning processes as part of its ongoing approach to managing sustainability-related risks.

Filinvest Land continues to strengthen its approach to integrating sustainability considerations in line with evolving regulatory requirements and international sustainability expectations.



# ENVIRONMENTAL RESPONSIBILITY

Environmental stewardship is integral to Filinvest Land's commitment to **Building the Filipino Dream**, recognizing that responsible land development and resource management are essential to creating resilient and enduring communities. Guided by its regeneration agenda, the Company integrates environmental considerations throughout the lifecycle of its residential communities, office and commercial developments, industrial parks, and mixed-use townships, from site planning and green building design to construction and operational management, to support long-term environmental performance and asset resilience.

Filinvest Land applies resource efficiency measures, climate-responsive and green building design, and environmental performance monitoring across its portfolio. These efforts support energy efficiency, water stewardship, and responsible resource management while strengthening asset resilience, managing operational costs, and ensuring compliance with evolving environmental standards. Through these measures, the Company contributes to healthier, more sustainable, and future-ready built environments.

As climate risks and environmental expectations continue to evolve, Filinvest Land remains committed to regenerating land responsibly, enhancing environmental performance across the asset lifecycle, and delivering developments that create lasting value for communities and stakeholders.

# Environmental Highlights 2025

## Energy and Decarbonization

**16 Buildings Powered by Renewable Energy**
Renewable energy sourcing implemented across **16 office buildings of Filinvest REIT Corp.**

**78% Office Portfolio Using Renewable Electricity**
31 of 40 office buildings across FILRT and non-REIT assets supplied with renewable electricity.

**44,717 Tonnes $CO_2$-e Avoided Emissions**
Renewable energy adoption across Filinvest Land developments and its sponsored office portfolio helped avoid approximately **44,717 tonnes of greenhouse gas emissions** in 2025

**Energy Market Participation**
6 non-REIT office buildings and 1 dormitel transitioned to the **Green Energy Option Program (GEOP)**. 2 properties enrolled in the **Retail Aggregation Program (RAP)** to access competitive electricity supply and renewable energy options.

**2.8 MW Solar Generation Capacity**
Festival Mall operates a **2.8-megawatt rooftop solar installation** supporting renewable energy generation.

**District Cooling System (DCS)**
Centralized cooling infrastructure in Filinvest City improving energy efficiency across connected buildings.

## Low-Carbon Mobility

**EV Charging Infrastructure Introduced**
A **22-kilowatt electric vehicle charging station** installed at Festival Mall, Alabang in partnership with Movem Electric, Inc., supporting the transition to low-carbon mobility.

## Green Building and Sustainable Development

**4 Newly EDGE-Certified Buildings**
Four office buildings within the FILRT portfolio achieved **EDGE certification** in 2025.

**Multiple Green-Certified Developments**
9 LEED and 12 EDGE-certified office buildings across Filinvest Land developments and its sponsored office portfolio.

**Climate Resilience Assessment Initiated**
Adoption of the **Building Resilience Index (BRI)** framework, with third-party verification initiated for selected industrial developments.

# Energy Management and Decarbonization Initiatives


Energy consumption represents a significant operational and environmental consideration for real estate developments, particularly across office, retail, and mixed-use properties. Filinvest Land implements energy efficiency measures and supports the adoption of renewable energy solutions across its developments to improve operational efficiency, manage operating costs, and reduce indirect greenhouse gas emissions associated with purchased electricity.

Filinvest Land supports energy efficiency through building design and operational initiatives. One example is the District Cooling System (DCS) in Filinvest City, developed through a joint venture with ENGIE, which provides centralized cooling to connected buildings. Centralized cooling improves operational efficiency by reducing the need for individual cooling systems and optimizing energy use across multiple developments.

In support of regulatory compliance and energy performance monitoring, energy audits are conducted across applicable properties in accordance with Department of Energy requirements. These assessments help identify opportunities for efficiency improvements and support the ongoing management of energy consumption across the portfolio.

Renewable energy solutions have also been integrated within selected retail developments. Festival Mall operates a 2.8-megawatt rooftop solar installation that supplements grid electricity supply and contributes to improved energy performance and reduced reliance on conventional energy sources.

Filinvest Land is also supporting the transition to low-carbon mobility by integrating electric vehicle (EV) charging infrastructure within its commercial developments. In October 2025, an EV charging station was installed at Festival Mall in Alabang in partnership with Movem Electric, Inc., a subsidiary of Manila Electric Company (Meralco). The facility includes a 22-kilowatt AC charger with dual charging ports, allowing two vehicles to charge simultaneously. The charging station is accessible to tenants and visitors and supports the growing adoption of electric vehicles.

As sponsor and major shareholder of Filinvest REIT Corp., Filinvest Land also supports the transition to renewable energy across its sponsored office portfolio. Several office buildings developed by Filinvest Land and now held under FILRT utilize electricity sourced from renewable energy providers through market mechanisms such as the Retail Competition and Open Access (RCOA) and the Green Energy Option Program (GEOP), contributing to lower-carbon building operations.

Through these initiatives, Filinvest Land continues to strengthen its approach to managing energy use and supporting decarbonization, contributing to improved operational efficiency, and supporting the Company's broader environmental management and climate risk response efforts. These initiatives complement Filinvest Land's broader approach to sustainable building design and development.

# Energy and Emissions Performance

| **Energy Consumption** (GRI 302-1) | Unit | 2023 | 2024 | 2025 |
|---|---|---|---|---|
| **Gasoline** – property operations | L | 115,538 | 90,556 | 133,329 |
| **Diesel** – property operations | L | 209,932 | 214,220 | 379,916 |
| **Diesel** – construction projects | L | 840,207 | 695,908 | 1,108,235 |
| **Electricity (renewable)** – common area | KWH | 6,624,488 | 11,267,418 | 26,633,578 |
| **Electricity (renewable)** – total area | KWH | 23,462,168 | 35,471,855 | 66,911,863 |
| **Electricity (non-renewable)** – common area | KWH | 63,317,092 | 57,837,290 | 45,244,716 |
| **Electricity (non-renewable)** - total area | KWH | 139,172,317 | 129,566,905 | 103,115,667 |
| **Electricity (RE & non-RE)** – common area | KWH | 69,941,580 | 69,104,708 | 71,878,294 |
| **Electricity (RE & non-RE)** - total area | KWH | 162,634,485 | 165,038,760 | 170,027,530 |
| **Electricity** – construction projects **(non-RE)** | KWH | 3,381,122 | 2,608,336 | 2,244,708 |
| **Total Electricity** – property operations (common area) & construction projects | KWH | 73,322,702 | 71,713,044 | 74,123,002 |

Note: Renewables consumption by FILRT and Non-FILRT Offices from purchased electricity from renewables, Festival Mall (rooftop solar) and other FLI residential properties.

| **Summary of Greenhouse Gas Emissions** (GRI 305-1, 305-2, 305-3, 305-6) | Unit | 2023 | 2024 | 2025 |
|---|---|---|---|---|
| Total Direct Emissions (Scope 1) | Tonnes $CO_2$-e | 3,111 | 2,856 | 3,907 |
| Indirect Emissions (Scope 2) – purchased electricity, common areas | Tonnes $CO_2$-e | 45,094 | 41,192 | 33,822 |
| Indirect Emissions (Scope 2) – purchased electricity, projects | Tonnes $CO_2$-e | 2,408 | 1,858 | 1,599 |
| Avoided GHG emissions | Tonnes $CO_2$-e | 16,710 | 25,263 | 47,717 |

In 2025, renewable electricity consumption increased, reflecting expanded renewable energy sourcing across office and commercial developments. This contributed to a corresponding reduction in reliance on conventional electricity sources and supported the Company's efforts to manage Scope 2 emissions, which represent the majority of Filinvest Land's greenhouse gas emissions.

| **Detailed Greenhouse Gas Emissions** (GRI 305-1, 305-2, 305-3, 305-6) | Unit | 2023 | 2024 | 2025 |
|---|---|---|---|---|
| Direct Emissions (Scope 1) – diesel and gasoline – property operations | Tonnes $CO_2$-e | 837 | 831 | 682 |
| Direct Emissions (Scope 1) – diesel – projects | Tonnes $CO_2$-e | 2,274 | 2,025 | 3,225 |
| Direct Emissions (Scope 1) – diesel – property operations & projects | Tonnes $CO_2$-e | 2,842 | 2,649 | 3,885 |
| Indirect Emissions (Scope 2) – purchased electricity, common areas | Tonnes $CO_2$-e | 45,094 | 41,192 | 33,822 |
| Indirect Emissions (Scope 2) – purchased electricity, total area | Tonnes $CO_2$-e | 99,119 | 92,278 | 73,439 |
| Indirect Emissions (Scope 2) – purchased electricity, projects | Tonnes $CO_2$-e | 2,408 | 1,858 | 1,599 |
| Total GHG Emissions (Scope 1 & 2) – property operations, common area | Tonnes $CO_2$-e | 45,931 | 42,023 | 34,504 |
| Total GHG Emissions (Scope 1 & 2 – property operations, total area | Tonnes $CO_2$-e | 99,956 | 93,109 | 74,121 |
| Total GHG Emissions (Scope 1 & 2) – projects | Tonnes $CO_2$-e | 4,682 | 3,883 | 4,824 |
| Total GHG Emissions (Scope 1 & 2) – property operations (common areas) and projects | Tonnes $CO_2$-e | 50,613 | 45,906 | 39,328 |
| Total GHG Emissions (Scope 1 & 2) – property operations (total areas) and projects | Tonnes $CO_2$-e | 104,637 | 96,992 | 78,945 |
| Avoided GHG emissions | Tonnes $CO_2$-e | 16,710 | 25,263 | 47,717 |

Note: Energy and emissions data have been calculated in the context of real estate operations, distinguishing between total area consumption—covering tenants and unit owners—and common areas, which are directly managed by Filinvest.

Emission factor (EF) Source: GHG Protocol for Diesel and Gasoline; Department of Energy Philippines for Electricity
https://ghgprotocol.org/sites/default/files/2024-05/Emission_Factors_for_Cross_Sector_Tools_V2.0_0.xlsx
https://doe.gov.ph/electric-power/2015-2017-national-grid-emission-factor-ngef

## Green Building and Sustainable Development

Filinvest Land integrates sustainable design principles into the development of its residential communities, office buildings, retail centers, industrial parks, and mixed-use townships to support long-term environmental performance and asset resilience. Through climate-responsive design, efficient building systems, and responsible material selection, the Company seeks to improve energy and water efficiency while supporting healthier and more sustainable built environments.

These measures are implemented through improved material specifications, modern construction methodologies, and optimized mechanical and electrical systems that enhance operational efficiency over the building lifecycle. Sustainable design considerations are incorporated early in project planning and carried through construction and operations, supporting the Company's regeneration agenda and long-term asset value.

Filinvest Land's sustainable building efforts are supported by third-party green building certifications, including Excellence in Design for Greater Efficiencies (EDGE) by the International Finance Corporation, Leadership in Energy and Environmental Design (LEED), and Building for Ecologically Responsive Design Excellence (BERDE). These certification frameworks provide independent validation of building performance improvements in areas such as energy efficiency, water efficiency, and material resource use.

As sponsor and major shareholder of Filinvest REIT Corp., Filinvest Land also supports sustainable building standards across its sponsored office developments. Several office buildings developed by Filinvest Land and now part of the FILRT portfolio have achieved EDGE certification, with additional properties undergoing certification. These efforts reflect Filinvest Land's continued commitment to developing resource-efficient buildings that enhance environmental performance and support long-term resilience.

## Green Building Certifications of Filinvest Land and Filinvest REIT

| Non-FILRT Asset | Green Certifications | Year |
|---|---|---|
| Filinvest Cyberzone Bay City Phase 1 | LEED Silver v3 | 2017 |
| Filinvest Cyberzone Bay City Phase 2 | LEED Silver v3 | 2019 |
| Axis 2 | LEED Gold v3 | 2018 |
| Axis 3 | LEED Gold v3 | 2021 |
| Axis 4 | LEED Gold v3 | 2020 |
| Studio 7 | LEED Silver v3 | 2021 |
| One Filinvest | LEED Gold v3 | 2022 |
| PBCOM Tower* | EDGE Level 1 | 2025 |

| FILRT Asset | Green Certifications | Year |
|---|---|---|
| Axis 1 | LEED Gold v3 | 2017 |
| Vector 3 | LEED Gold v3 | 2016 |
| Vector 2 | EDGE Level 1 | 2022 |
| Vector 1 | EDGE Level 1 | 2022 |
| Plaza A | EDGE Level 1 | 2023 |
| Plaza D | EDGE Level 1 | 2023 |
| Filinvest 3 | EDGE Level 1 | 2023 |
| Filinvest 2 | EDGE Level 1 | 2023 |
| Filinvest 1 | EDGE Level 3 – Zero Carbon | 2024 |
| Plaza E | EDGE Level 1 | 2025 |
| IHUB 1 | EDGE Level 1 | 2025 |
| IHUB 2 | EDGE Level 1 | 2025 |
| 5132 | EDGE Level 1 | 2025 |

*PBCOM Tower is Jointly developed by Filinvest Asia Corporation (FAC), a Filinvest Land, Inc. (FLI) Company, and the Philippine Bank of Communications (PBCOM)

Through these initiatives, Filinvest Land continues to strengthen its approach to sustainable development, contributing to efficient, resilient, and future-ready communities.

## Industry Engagement, Partnerships, and Recognition

Filinvest Land actively participates in industry organizations, sustainability institutions, and sponsored entities to advance responsible real estate development and strengthen environmental management practices. Through collaboration and knowledge sharing, the Company contributes to broader efforts to promote sustainable building operations and climate-responsive development across the sector.

Filinvest representatives were invited to share environmental management and renewable energy transition practices at industry forums organized by the Philippine Chamber of Commerce and Industry and the Philippine Business for Social Progress. These engagements provided an opportunity to share lessons learned in implementing renewable energy sourcing, energy efficiency initiatives, and operational sustainability measures, supporting wider adoption of sustainable practices within the business community.

Filinvest Land also supports sustainability initiatives across its sponsored entity, Filinvest REIT Corp., reflecting the environmental performance of office developments originally developed by Filinvest Land. FILRT received recognition at national sustainability and ESG award programs, highlighting continued progress in renewable energy adoption and green building certification across its office portfolio.

Subsequent to the reporting period, in early 2026, Filinvest Land engaged an independent third-party verifier to conduct external verification under the International Finance Corporation's Building Resilience Index (BRI) framework for selected industrial park developments. The Company has also participated in technical workshops and learning sessions facilitated by IFC to support capacity building and enhance understanding of climate resilience assessment methodologies. These efforts support Filinvest Land's ongoing approach to strengthening asset resilience and integrating climate risk considerations into development and asset management practices.

Through these partnerships and engagements, Filinvest Land continues to strengthen its sustainability practices, contribute to industry progress, and support the development of resilient and future-ready communities in line with its regeneration agenda.

# SOCIAL PERFORMANCE

## Social Impact at a Glance

| Metric | 2025 |
|---|---|
| Average Training Hours | 29 |
| Total Training Hours | 44,071 |
| Voluntary Attrition | 17% |
| CSAT (with over 600 respondents) | 84% |
| CSAT Service Desk (with over 2,600 respondents) | 97% |
| Safe Working Man-hours | 24,908,151 |
| Work-related Fatalities | 0 |
| Work-related Injuries | 0 |
| Data Breaches | 0 |
| Communities developed nationwide across | 57 cities and towns within 22 provinces |

**60%**
Women in the Workforce

**45%**
Women in Executive Leadership & Management

**5,697**
No. of Families assisted through relief operations

**2,168**
Affordable housing and condo units delivered

**2,168**
Number of families served

Filinvest Land's social performance strategy focuses on enabling accessible homeownership, strengthening human capital, maintaining safe and inclusive workplaces, and contributing to community development. Through responsible development and employee engagement, the Company aims to create positive social impact across its operations and the communities it serves.

Filinvest Land recognizes that sustainable development extends beyond environmental stewardship to include the well-being of the people and communities it serves. As a developer of integrated communities, the Company seeks to enable homeownership, support employee growth, and contribute to the resilience of the communities where it operates.

Through responsible business practices and stakeholder engagement, Filinvest Land seeks to create shared value for customers, employees, and communities, while supporting long-term social and economic progress for Filipino families.

## Enabling Homeownership and Customer Value

For Filinvest Land, homeownership goes beyond delivering housing units. It is about building communities where Filipino families can grow, thrive, and pursue their aspirations.

Filinvest Land continues to enable homeownership by developing communities that respond to evolving market needs while ensuring the long-term value and livability of its developments. The Company's residential portfolio spans a range of offerings, from economic and mid-income housing to premium residential developments, designed to support diverse Filipino households in achieving their homeownership aspirations.

In 2025, Filinvest Land adopted a measured project launch strategy, prioritizing the absorption of existing inventory and aligning new supply with market demand. This disciplined approach reflects the Company's commitment to responsible development and sustainable growth amid evolving conditions in the residential property market.

While the number of newly launched projects and completed housing units during the year was lower compared to the previous reporting period, the Company remained focused on supporting homebuyers, strengthening after-sales services, and enhancing customer engagement across its communities.

Customer feedback remains an important driver for service improvement. In 2025, overall Customer Service satisfaction registered at 84%, from over 600 respondents using a 10-point scale introduced to provide a more detailed measurement of customer experience. In the previous year, satisfaction was recorded at 92% using a 5-point scale. The shift in methodology provides greater differentiation in customer feedback and helps identify opportunities to further strengthen customer engagement and service responsiveness.

Operational support services, however, recorded improvements during the year. Service Desk Customer Satisfaction increased to 97%, up from 91% in 2024, based on feedback from 2,640 respondents, reflecting enhanced responsiveness in addressing customer inquiries and service requests.

Filinvest Land continues to invest in digital customer service platforms, streamlined after-sales processes, and responsive property management support, ensuring that homeowners receive timely assistance throughout the lifecycle of their homes.

Through these efforts, the Company remains committed to creating communities that not only provide housing but also foster long-term value, safety, and quality of life for Filipino families.

Delivering quality communities is supported by Filinvest Land's workforce, whose expertise and dedication enable the Company to execute its projects and serve its customers effectively.

# Human Capital and Workforce Development

Filinvest Land recognizes that its employees are essential to delivering operational excellence and sustaining long-term growth. The Company invests in human capital development by fostering a workplace culture grounded in meritocracy, continuous learning, and employee engagement.

As of the end of 2025, Filinvest Land and its subsidiaries employed 1,607 employees, supporting operations across residential development, leasing, property management, marketing, and asset management functions.

### **Workforce Composition** (GRI 2-7)

| Rank | 2023 | 2024 | 2025 |
|---|---|---|---|
| Executive | 81 | 88 | 82 |
| Manager | 414 | 455 | 404 |
| Supervisor | 420 | 462 | 398 |
| Rank and File | 881 | 955 | 723 |
| **Total** | **1,796** | **1,960** | **1,607** |

Note: The companies included in the headcount of FLI are from Real Estate Operations, which include subsidiaries from Leasing, Fund Management, Property and Office Management, Marketing, and Asset Operators under Filinvest Land project lifecycle. The reduction in headcount is due to the transfer of employees to the newly established Filinvest shared services entity.

The Company's workforce remains essential in supporting operations across residential development, leasing, property management, marketing, and asset management functions.

# Diversity, Equity and Inclusion

Filinvest Land promotes an inclusive workplace where career opportunities are accessible to all employees based on merit, competence, and performance. Women comprise 60% of the Company's workforce, demonstrating strong representation across various roles. Female leadership representation remains significant, with women holding 45% of executive positions.

### **Workforce by Gender** (GRI 405-1)

| Rank | 2023 | 2024 | 2025 |
|---|---|---|---|
| Female | 1,062 | 1184 | 960 |
| Male | 734 | 776 | 647 |
| Total | 1,796 | 1,960 | 1,607 |

### **Workforce by Age** (GRI 405-1)

| Rank | 2023 | 2024 | 2025 |
|---|---|---|---|
| Under 30 years old | Not reported | 720 | 526 |
| 30 – 50 years old | Not reported | 1083 | 958 |
| Over 50 years old | Not reported | 157 | 123 |
| Total | 1,796 | 1,960 | 1,607 |

This balanced representation reflects Filinvest Land's commitment to maintaining a workplace environment that values diversity and equal opportunity.

# Learning and Development and Employee Engagement

Developing the capabilities of its workforce remains essential to Filinvest Land's ability to deliver quality developments and sustain long-term business growth.

Filinvest Land continues to support employee development through a range of learning opportunities designed to strengthen professional capabilities, leadership skills, and operational competencies across the organization.

In 2025, employees recorded an average of 29 learning hours per employee, compared to over 40 hours in the previous year. Total training hours for the year were also lower than the prior reporting period.

The change reflects organizational developments during the year, including the transfer of more than 250 employees to Filinvest Shared Services following the establishment of the Filinvest Business Services Corporation. As a result, training programs delivered to these employees are no longer captured under Filinvest Land's training metrics.

In addition, the Company continues to explore ways to improve the learning management system to capture self-initiated learning activities undertaken by employees outside the centralized learning management system to provide a more comprehensive view of employee development.

Despite these changes in reporting coverage, Filinvest Land remains committed to supporting continuous learning and professional growth through internal training programs, leadership development initiatives, and access to external learning opportunities.

The Company also implements an **Annual Performance Management System**, enabling employees to set performance goals, receive structured feedback, and identify career development pathways. These initiatives support the continuous development of technical expertise, leadership capabilities, and professional growth across the organization.

*GRI 404-1 (Average hours of training per employee), GRI 404-2 (Programs for upgrading employee skills)*

### **Employee Training** (GRI 404-1)

In 2025, Filinvest Land recorded a total of **44,071 training hours**, with an average of **29 training hours per employee**.

| Rank | Average Training hours |
|---|---|
| Executive | 35 |
| Manager | 21 |
| Supervisor | 33 |
| Rank and File | 24 |
| Overall Average | **29** |

These learning initiatives help ensure that employees remain equipped to support evolving operational and industry requirements.

# Employee Well-being and Benefits

Filinvest Land provides a comprehensive benefits package designed to support employee well-being and financial security.

Benefits available to full-time employees include:

- Health Maintenance Organization (HMO) coverage
- Group Life and Accident Insurance
- Paid leaves (vacation, illness, maternity, paternity, bereavement, calamity, birthday leave)

- Employee Home Discount and Assistance Program
- Car Financing Plan for eligible employees
- Educational Loan Program for eligible employees
- Emergency Load Fund support

Employee recognition is also promoted through programs such as:

- FilBest Awards
- Filinvest Service Awards

These programs reinforce employee motivation and recognize contributions across the organization. Filinvest Land continues to prioritize employee engagement, well-being and retention as part of its human capital strategy. Through learning and development initiatives, structured performance management, and employee engagement programs, the Company aims to foster a supportive and growth-oriented work environment.

In 2025, employee attrition remained generally consistent with the previous year, reflecting continued workforce stability across the organization. Filinvest Land continues to strengthen its people programs to support employee development, well-being, and long-term career growth within the Company.

*GRI 401-2 (Benefits provided to full-time employees)*

# Occupational Health and Safety

Filinvest Land maintains a strong commitment to workplace health and safety across its operations, including project sites, property operations, and partner contractors.

The Company implements a comprehensive safety framework supported by:

- Occupational Health and Safety (OHS) Programs
- Accident Prevention Programs
- Code of Safe Practices
- Emergency preparedness drills

Regular fire and earthquake drills are conducted in coordination with local authorities to strengthen emergency preparedness.

In 2025, Filinvest Land recorded **zero work-related fatalities** across its workforce and supply chain.

### **Safety Performance** (GRI 403-9)

| Indicator | 2024 | 2025 |
|---|---|---|
| **Total Safe Man-hours** | 26,535,782 | 24,908,151 |
| **Work-related injuries** | 0 | 0 |
| **Work-related fatalities** | 0 | 0 |
| **Work-related illnesses** | 0 | 0 |

A total of 33 emergency drills and simulations were conducted during the year, covering scenarios such as fire incidents, earthquakes, severe weather events, medical emergencies, and security situations. These initiatives support the Company's commitment to maintaining safe working environments across its developments.

*GRI 403-1 (Occupational health and safety management system)*

# Community Development

Filinvest Land supports the communities where it operates through employee volunteerism and corporate social responsibility initiatives designed to respond to local needs. Through these programs, the Company contributes to community resilience and well-being while encouraging employees to participate in meaningful social initiatives.

In 2025, Filinvest Land implemented several community initiatives, including:

- Disaster relief operations
- Medical outreach programs
- Coastal clean-up activities
- Tree planting initiatives
- School donations and community support

Through **Pusong Filinvest Relief Operations**, the Company assisted approximately more than **5600 families** affected by disasters, including typhoons, floods, and fires.

Environmental stewardship activities were also conducted through coastal clean-ups and mangrove tree planting initiatives in Cebu, where employees planted **1,000 mangrove seedlings** and donated tools to partner communities.

*GRI 413-1 (Operations with local community engagement & development programs)*


# Data Privacy and Information Security

Filinvest Land is committed to protecting personal information and maintaining responsible data management practices.

The Company complies with the **Data Privacy Act of 2012** and the guidelines of the National Privacy Commission. Information security systems are continuously strengthened to protect the personal data of customers, employees, and stakeholders.
**Security measures implemented** include:

- Firewall protection systems
- Endpoint security tools
- Information security awareness programs
- Security simulations and testing

Filinvest Land reported **zero data breaches** during the reporting period, reflecting the effectiveness of its data protection controls.

# Strengthening Communities and Social Impact

Through its focus on housing accessibility, human capital development, workplace safety, and community engagement, Filinvest Land continues to strengthen its social impact.

By integrating these initiatives into its operations, the Company contributes to creating inclusive communities, empowering employees, and delivering developments that support long-term economic and social progress for Filipino families.

Delivering positive social outcomes requires strong governance systems that guide responsible decision-making and ethical business conduct. Filinvest Land integrates its social commitments with robust governance practices to ensure accountability, transparency, and long-term value creation for its stakeholders.

# GOVERNANCE

## Sustainability Governance and Oversight

Filinvest Land's approach to sustainability is guided by its Sustainability Framework and supported through the Company's enterprise risk management framework and corporate governance processes. Sustainability-related risks and opportunities are considered as part of the Company's broader risk management approach, which aligns risk management activities with the Group's strategic, sustainability, and governance objectives.

The Board of Directors provides overall governance oversight, with support from the Audit and Risk Management Oversight Committee (ARMOC). The Committee assists the Board in overseeing the effectiveness of the Enterprise Risk Management (ERM) framework and ensuring that risk management processes are integrated across the organization.

Management teams support the implementation of sustainability initiatives and provide inputs to the risk management and governance processes where relevant.

Through this framework, environmental, social, regulatory, and operational risks are evaluated as part of the Company's ongoing approach to managing business risks and supporting long-term value creation.

Further details on the Company's governance structure and committee responsibilities are discussed in the **Corporate Governance section of the Annual Report**.

## Ethics and Compliance

Filinvest Land maintains policies and procedures that promote ethical conduct, transparency, and regulatory compliance across its operations. The Company's **Code of Business Conduct and Ethics** guides employees in upholding integrity, accountability, and responsible business practices.

Mechanisms are in place for reporting concerns and potential violations, ensuring that employees and stakeholders have appropriate channels to raise issues and seek resolution.

## Risk Management and Sustainability Integration

Sustainability-related risks and opportunities are considered within the Company's enterprise risk management processes. Environmental, operational, regulatory, and climate-related considerations are evaluated as part of the Company's approach to managing long-term business risks and opportunities.

Additional discussion on sustainability-related risks and opportunities is presented in the **SRRO section of this report.**

## Data Privacy and Information Protection

Filinvest Land implements policies and security measures to protect personal information entrusted by customers, employees, and stakeholders. The Company complies with the requirements of the Philippine **Data Privacy Act of 2012** and promotes responsible data handling across its operations.

Further discussion on customer data protection practices is presented in the **Social chapter of this report.**

# ECONOMIC PERFORMANCE

## Economic Value Creation

Filinvest Land contributes to economic development through its real estate developments, business operations, and partnerships across the value chain. By developing residential communities, office and commercial developments, industrial estates, and mixed-use townships, the Company supports employment generation, business activity, and infrastructure development in the areas where it operates.

Through its operations, Filinvest Land generates economic value that is distributed among key stakeholders, including employees, suppliers, capital providers, government, and the communities it serves. This value distribution reflects the Company's role in supporting economic activity while sustaining long-term business growth.

Further discussion on the Company's financial and operating performance is presented in the Annual Report.



## Economic Value Generated and Distributed

Filinvest Land generates revenue through property development, leasing operations, and related services. The economic value created through these activities is distributed across operating costs, employee compensation, payments to capital providers, taxes paid to the government, and community investments.

| Year | 2023 | 2024 | 2025 |
|---|---|---|---|
| **GRI Economic Disclosure** | **Amount in ('000 PHP)** | | |
| Direct Economic Value Generated (revenue) | **22,554,334** | **24,445,898** | **25,898,351** |
| Direct Economic Value Distributed: | | | |
| a. Operating costs | 11,800,774 | 18,805,527 | 20,211,422 |
| b. Employee wages and benefits | 1,683,280 | 1,977,941 | 1,872,656 |
| c. Payments to suppliers, and other operating costs | 11,222,827 | 10,938,268 | 11,593,960 |
| d. Dividends given to stockholders and interest payments to lenders | 1,535,380 | 7,151,387 | 7,876,544 |
| e. Taxes paid to the government | 576,492 | 22,487 | 1,721,487 |
| f. Community social investments | 1,000 | 1,400 | 1,908 |

This distribution of economic value demonstrates the Company's contribution to the broader economy by supporting employment, business partners, and public sector revenues.

## Supporting Local Economies Through Procurement

Filinvest Land works with a wide network of contractors, suppliers, and service providers that support the development and operation of its projects across the Philippines. These partnerships play an important role in strengthening local supply chains and supporting economic activity in the communities where the Company operates.

In 2025, approximately 97% of the Company's procurement spending, amounting to PHP 826 million, was allocated to local suppliers. Prioritizing local procurement helps stimulate local economic growth while supporting cost efficiency and supply chain reliability.

# EESG PERFORMANCE METRICS

| A. Economic Disclosures | 2023 | 2024 | 2025 |
|---|---|---|---|
| **Economic Performance** | | | |
| Direct Economic Value Generated and Distributed (GRI 201-1) | Total (in '000 PHP) | Total (in '000 PHP) | Total (in '000 PHP) |
| Direct economic value generated (revenue) | 22,554,334 | 24,445,898 | 25,898,351 |
| Direct economic value distributed | | | |
| a. Operating costs | 11,800,774 | 18,805,527 | 20,211,422 |
| b. Employee wages and benefits | 1,683,280 | 1,977,941 | 1,872,656 |
| c. Payments to suppliers and other operating costs | 11,222,827 | 10,938,268 | 11,593,960 |
| d. Dividends given to stockholders and interest payments to lenders (does not include principal debt payments) | 1,535,380 | 7,151,387 | 7,876,544 |
| e. Taxes paid to government | 576,492 | 22,487 | 1,721,487 |
| f. Community social investments (e.g. donations, CSR) | 1,000 | 1,400 | 1,908 |
| **Procurement Practices** | | | |
| Proportion of Spending on Local Suppliers (GRI 204-1) | | | |
| Percentage of procurement budget used for significant locations of operations that is spent on local suppliers | 99% | 81% | 97% |

Note: The geographic definition of 'local' is based on the region of the country where there are FLI operations.

| Anti-Corruption | 2023 | 2024 | 2025 |
|---|---|---|---|
| Trainings on Anti-corruption Policies and Procedures (GRI 205-2) | | | |
| Percentage of employees who have received written communication about corporate anti-corruption policies and procedures | 0% | 0% | 0% |
| Percentage of business partners who have received written communication about corporate anti-corruption policies and procedures | 0% | 0% | 0% |
| Percentage of directors and management who have received anti-corruption training | 100% | 100% | 100% |
| Percentage of employees who have received anti-corruption training | 100% | 100% | 100% |

| Operating Results | 2023 | 2024 | 2025 |
|---|---|---|---|
| **Anti-Corruption** | | | |
| Incidents of corruption (GRI 205-3) | | | |
| Number of incidents in which directors were removed or disciplined for corruption | 0 | 0 | 0 |
| Number of incidents in which employees were dismissed or disciplined for corruption | 0 | 0 | 0 |
| Number of incidents when contracts with business partners were terminated due to corruption | 0 | 0 | 0 |

| B. Environment Disclosures | Unit | 2023 | 2024 | 2025 |
|---|---|---|---|---|
| **Resource Management** | | | | |
| Energy Consumption (GRI 302-1) | | | | |
| Gasoline – property operations | L | 115,538 | 90,556 | 133,329 |
| Diesel – property operations | L | 209,932 | 214,220 | 379,916 |
| Diesel – construction projects | L | 840,207 | 695,908 | 1,108,235 |
| Electricity (renewable) – common area | KWH | 6,624,488 | 11,267,418 | 26,633,578 |
| Electricity (renewable) – total area | KWH | 23,462,168 | 35,471,855 | 66,911,863 |
| Electricity (non-renewable) – common area | KWH | 63,317,092 | 57,837,290 | 45,244,716 |
| Electricity (non-renewable) – total area | KWH | 139,172,317 | 129,566,905 | 103,115,667 |
| Electricity (RE & non-RE) – common areas | KWH | 69,941,580 | 69,104,708 | 71,878,294 |
| Electricity (RE & non-RE) – total area | KWH | 162,634,485 | 165,038,760 | 170,027,530 |
| Electricity – construction projects (non-RE) | KWH | 3,381,122 | 2,608,336 | 2,244,708 |
| Total Electricity – property ops (common) & projects | KWH | 73,322,702 | 71,713,044 | 74,123,002 |

Note: Renewables consumption by FILRT and non-FILRT offices from purchased electricity from renewables, Festival Mall (rooftop solar), and other FLI residential properties.

| B. Environment Disclosures | Unit | 2023 | 2024 | 2024 |
|---|---|---|---|---|
| **Resource Management** | | | | |
| Energy Consumption (GRI 302-1) | | | | |
| Gasoline – property operations | L | 3,951 | 3,097 | 4,560 |
| Diesel – property operations | L | 8,103 | 8,269 | 14,665 |
| Diesel – construction projects | L | 32,432 | 26,682 | 42,778 |
| Electricity (renewable) – common area | KWH | 23,848 | 40,563 | 95,881 |
| Electricity (renewable) – total area | KWH | 84,464 | 127,699 | 240,883 |
| Electricity (non-renewable) – common area | KWH | 227,942 | 208,214 | 162,881 |
| Electricity (non-renewable) – total area | KWH | 501,020 | 466,441 | 371,216 |
| Electricity (RE & non-RE) – common areas | KWH | 251,790 | 248,777 | 258,762 |
| Electricity (RE & non-RE) – total area | KWH | 585,484 | 594,140 | 612,099 |
| Electricity – construction projects (non-RE) | KWH | 12,172 | 9,390 | 8,081 |
| Total Electricity – property ops (common) & projects KWH | KWH | 263,962 | 258,167 | 266,843 |
| Energy Density conversion: Gasoline –0.0342 GJ/L, Diesel –0.0386 GJ/L, Electricity – 0.0036 GJ/KWH | | | | |
| Water Consumption (GRI 303-5) | | | | |
| Water used – total area | $m^3$ | 3,379,141 | 2,922,847 | 3,073703 |
| Water recycled and reused | $m^3$ | 95,648 | 59,383 | 50,936 |
| Water used covers property management and construction projects. In 2025, water used for common areas amount to (1,268,069 m3). | | | | |
| Materials Used (GRI 301-1) | | | | |
| Materials Used – steel | Tonnes | 12,707 | 4,202 | 3,546 |
| Materials Used – cement | Tonnes | 35,388 | 27,236 | 9,639 |
| Recycled waste for construction | Tonnes | Nil | 11 | Nil |
| Percentage of recycled input materials used to manufacture the organization's primary products and services | % | <1% | <1% | <1% |

| B. Environment Disclosures | Unit | 2023 | 2024 | 2025 |
|---|---|---|---|---|
| **Resource Management** | | | | |
| Ecosystems and Biodiversity (GRI 304-1 & 304-3) | | | | |
| Operational sites owned, leased in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas. | Filinvest Land's developments are mostly located in highly populated areas where there is no immediate threat of human activity on biodiversity.<br><br>The Timberland township is adjacent to but not within the boundaries or the buffer zone of the Upper Marikina Watershed Protected Landscape.<br><br>The existing land bank also does not contain parcels of land within protected areas classified under the NIPAS Act. | | | |
| Habitats protected or restored | None | | | |
| IUCN Red List species and national conservation list species with habitats in areas affected by operations | None | | | |
| **Environmental Impact Management** | | | | |
| Greenhouse Gas Emissions (GRI 305-1 , 305-2, 305-3, 305-6) | | | | |
| Direct Emissions (Scope 1) – diesel and gasoline – property operations | Tonnes CO2-e | 837 | 831 | 682 |
| Direct Emissions (Scope 1) – diesel – projects | Tonnes CO2-e | 2,274 | 2,025 | 3,225 |
| Direct Emissions (Scope 1) – diesel – property operations & projects | Tonnes CO2-e | 2,842 | 2,649 | 3,885 |
| Indirect Emissions (Scope 2) – purchased electricity, common areas only | Tonnes CO2-e | 45,094 | 41,192 | 33,822 |
| Indirect Emissions (Scope 2) – purchased electricity, total area | Tonnes CO2-e | 99,119 | 92,278 | 73,439 |
| Indirect Emissions (Scope 2) – purchased electricity, projects | Tonnes CO2-e | 2,408 | 1,858 | 1,599 |
| Total GHG Emissions (Scope 1 & 2) – property operations, common area | Tonnes CO2-e | 45,931 | 42,023 | 34,504 |
| Total GHG Emissions (Scope 1 & 2) – property operations, total area | Tonnes CO2-e | 99,956 | 93,109 | 74,121 |
| Total GHG Emissions (Scope 1 & 2) – projects | Tonnes CO2-e | 4,682 | 3,883 | 4,824 |
| Total GHG Emissions (Scope 1 & 2) – property operations (common areas) and projects | Tonnes CO2-e | 50,613 | 45,906 | 39,328 |

| B. Environment Disclosures | UNIT | 2023 | 2024 | 2025 |
|---|---|---|---|---|
| **Environmental Impact Management** | | | | |
| Greenhouse Gas Emissions (GRI 305-1 , 305-2, 305-3, 305-6) | | | | |
| Total GHG Emissions (Scope 1 & 2) – property operations (total areas) and projects | Tonnes CO2-e | 104,637 | 96,992 | 78,945 |
| Avoided GHG emissions | Tonnes CO2-e | 16,710 | 25,263 | 47,717 |
| Emissions of ozone-depleting substances (ODS) | Tonnes | No disclosure | No disclosure | No disclosure |

Notes:

- Scope 2 applies only to non-RE KWH consumption.
- FILRT buildings are powered by renewable energy.
- The corresponding GHG emissions of DCS is included under Scope 2 of FLIb
- Diesel EF: 2.706 kg CO2 per liter
- Luzon-Visayas Grid EF: 0.7122 tons CO2 per MWH

| Air Pollutant Emissions (GRI 305-7) | | |
|---|---|---|
| Nitrogen oxides (NOx) | Kg | Deemed immaterial. Standby gensets are operated only for a few minutes during preventive maintenance. There were no massive power failures in 2024 that necessitated the extended use of gensets in any of FLI's properties. |
| Sulfur oxides (SOx) | Kg | |
| Persistent Organic Pollutants (POP) | Kg | |
| Volatile organic compounds (VOC) | Kg | The environmental regulator does not require testing and disclosure of air pollutant emissions if gensets are only run for periodic preventive maintenance. |
| Hazardous air pollutants (HAP) | Kg | |

| Solid Wastes Generation (GRI 306-3, 306-4, 306-5) | | | | |
|---|---|---|---|---|
| Reusable | Tonnes | Data not available | 2.26 | |
| Recyclable | Tonnes | 256 | 224 | 1,943 |
| Composted | Tonnes | 639 | 0 | 0 |
| Residuals (landfilled) | Tonnes | 10,266 | 17,512 | 11,171 |
| Total | Tonnes | 11,161 | 17,738 | 13,114 |

| B. Environment Disclosures | UNIT | 2023 | 2024 | 2025 |
|---|---|---|---|---|
| **Environmental Impact Management** | | | | |
| Hazardous Wastes (GRI 306-4, 306-5) | | | | |
| Hazardous wastes generated | Kg | 292,924 | 40,821 | 16,833 |
| Hazardous wastes transported and treated | Kg | 5,950 | 0 | 139 |

| Effluent (GRI 303-4) | | | | |
|---|---|---|---|---|
| Wastewater generated – total area | $m^3$ | 2,043,877 | 1,847,830 | 1,717,556 |
| Total volume of effluent discharge | $m^3$ | 1,639,274 | 1,806,502 | 1,686,452 |
| Total volume of effluent reused | $m^3$ | 95,648 | 59,383 | 50,936 |
| Percent of effluent recycled | $m^3$ | 4.68% | 3.21.% | 2.97% |

Notes: Wastewater generation attributable to FLI (incl. FILRT) property operations within Filinvest City are estimated as a fraction of the total influent measured in the centralized sewage treatment plant of the estate. This return factor changes from year to year. The same ratio applies to the estimation of effluent discharge and reuse. Recycled effluent is treated wastewater that is used internally in STP operations as well as irrigation of public spaces within Filinvest City.

| Environmental Compliance | | | | |
|---|---|---|---|---|
| Total amount of monetary fines for non-compliance with environmental laws and/ or regulations | PHP | 0 | 0 | 0 |

## C. Social Performance

| Employee Management | 2023 | | | 2024 | | | 2025 | | |
|---|---|---|---|---|---|---|---|---|---|
| Employee Hiring and Benefits (GRI 401-1) | TOTAL | M | F | TOTAL | M | F | TOTAL | M | F |
| Total number of regular employees | 1,796 | 734 | 1,062 | 1,960 | 776 | 1,184 | 1,607 | 647 | 960 |
| Voluntary attrition rate | 25% | | | 17% | | | 17% | | |
| Ratio of lowest paid employee against minimum wage | 1.04 | | | 1.03 | | | 1.03 | | |

| Employee Training and Development | 2023 | | | 2024 | | | 2025 | | |
|---|---|---|---|---|---|---|---|---|---|
| Employee Training and Development (GRI 404-1) | TOTAL | M | F | TOTAL | M | F | TOTAL | M | F |
| Total training hours provided to employees | 74,730 | 15,460 | 32,270 | 89,249 | 36,181 | 53,086 | 44,071 | 18,871 | 25,200 |
| Average training hours provided to employees | 43 | 40 | 44 | 46 | 47 | 45 | 29 | 31 | 27 |

| Labor Management Relations | 2023 | 2024 | 2025 |
|---|---|---|---|
| Labor Management Relations | | | |
| % of employees covered by Collective Bargaining Agreements | 0 | 0 | 0 |
| Number of consultations conducted with employees concerning employee related policies | 2 | 0 | 0 |

| Diversity and Equal Opportunity | 2023 | | | 2024 | | | 2025 | | |
|---|---|---|---|---|---|---|---|---|---|
| Diversity and Equal Opportunity (GRI 405-1) | TOTAL | M | F | TOTAL | M | F | TOTAL | M | F |
| % of workers in the workforce by gender | 100% | 41% | 59% | 100% | 40% | 60% | 100% | 40% | 60% |
| Number of employees from indigenous communities and/or vulnerable sector | 0 | | | 0 | | | 0 | | |

## C. Social Performance

| Workplace Conditions and Occupational Health and Safety | 2023 | 2024 | 2025 |
|---|---|---|---|
| Occupational Health and Safety (GRI 403-9, 403-10) | | | |
| Safe manhours (Filinvest employees – property operations & HQ) | 2,071,004 | 2,278,450 | 2,144,464 |
| Safe manhours (Filinvest employees – projects) | 6,804,401 | 6,147,557 | 4,105,549 |
| Safe manhours (service providers) | 6,799,997 | 6,324,630 | 9,053,365 |
| Safe manhours (contractors) | 19,826,204 | 11,785,145 | 9,604,773 |
| Number of work-related injuries | 2 | 0 | 0 |
| Number of work-related fatalities | 0 | 0 | 0 |
| Number of work-related ill-health | 2 | 0 | 0 |
| Number of safety drills | 838 | 314 | 33 |

| Labor Standards and Human Rights | 2023 | 2024 | 2025 |
|---|---|---|---|
| Labor Laws and Human Rights | | | |
| Policies that explicitly disallow violations of labor laws and human rights (e.g. harassment, bullying in the workplace) | 4 | 4 | 4 |
| Number of legal actions or employee grievances involving forced or child labor | 0 | 0 | 0 |

Note: These are policies and regulations adopted by FLI and its subsidiaries, as well as the FDC parent.

| Relationship with Community | 2023 | 2024 | 2025 |
|---|---|---|---|
| Significant Impacts on Local Communities (GRI 413-1) | | | |
| For operations affecting IPs, total number of Free and Informed Prior Consent (FPIC) consultations and Certification Preconditions (CPs) secured | FLI's operations are not located in any sites which have the presence of indigenous communities. | | |

| C. Social Performance | | | |
|---|---|---|---|
| **Customer Management** | **2023** | **2024** | **2025** |
| Customer Satisfaction | | | |
| Customer Satisfaction Score | 81% | 92% | 84% |
| Note: Filinvest Land undertakes customer satisfaction surveys annually. | | | |
| Product/Service Health and Safety (GRI 416-2) | | | |
| Number of substantiated complaints on product or service health and safety | 0 | 0 | 0 |
| Number of complaints addressed | 0 | 0 | 0 |
| Marketing and Labeling (GRI 417-2, 417-3) | | | |
| Number of substantiated complaints on product or service marketing and labeling | 367 | 0 | 0 |
| Number of complaints addressed | 231 | 0 | 0 |
| Customer Privacy (GRI 418-1) | | | |
| Number of substantiated complaints on customer privacy | 0 | 0 | 0 |
| Number of complaints addressed | 0 | 0 | 0 |
| Number of customers, users, and account holders whose information is used for secondary purposes | 0 | 0 | 0 |
| **Data Security and Privacy** | **2023** | **2024** | **2025** |
| Data Security (GRI 418-1) | | | |
| Number of data breaches, including leaks, thefts and loss of data | 0 | 0 | 0 |

# SEC CONTENT INDEX

| Disclosures | | Reporting Location | Remarks / Explanation |
|---|---|---|---|
| Company details | | | |
| Name of Organization | | About This Report | Filinvest Land, Inc. |
| Location of Headquarters | | | 79 Epifanio de los Santos Ave, Mandaluyong City, Metro Manila 1550 |
| Location of Operations | | | Philippines |
| Report Boundary: Legal entities included in this report | | | Filinvest Land, Inc. |
| Business Model | | | Property Development |
| Reporting Period | | | January 1 – December 31, 2025 |
| Highest Ranking Person for this report | | | Head of Investor Relations |
| **A. Economic disclosures** | | **Reporting Location** | **Remarks / Explanation** |
| Economic Performance | | | |
| Direct Economic Value Generated and Distributed | | | |
| General Disclosures | Management Approach | Economic Performance | |
| | The Impact and Where it Occurs | | |
| | Stakeholders Affected | Materiality and Stakeholder Engagement | |
| KPIs | Direct economic value generated (Revenue) | EESG Performance Metrics – Economic Disclosures | |
| | Direct economic value distributed | | |
| Climate-Related Risks and Opportunities | | | |
| General Disclosures | Governance | **Integration of Sustainability-Related Risks and Opportunities (SRROs & CRRO's)** | Conducted Climate Risk Assessment of Filinvest assets in partnership with a reputable 3rd party climate advisor |
| | Strategy | | |
| | Risk Management | | |
| | Metrics and Targets | | |

| A. Economic disclosures | | Reporting Location | Remarks / Explanation |
|---|---|---|---|
| **Procurement Practices** | | | |
| **Proportion of Spending on Local Suppliers** | | | |
| General Disclosures | Management Approach | Economic Performance<br><br>Procurement Practices | All major procurement is undertaken by SharePro, a shared services company that serves the Filinvest Group, spun off from Filinvest Land |
| | The Impact and Where it Occurs | | |
| | Stakeholders Affected | | |
| KPIs | Percentage of procurement budget used for significant locations of operations that is spent on local suppliers | | |
| **Anti-Corruption** | | | |
| **Training on Anti-Corruption Policies and Procedures** | | | |
| General Disclosures | Management Approach | Corporate Governance | More information can be found in the Corporate Governance disclosures in the Annual Report of FLI |
| | The Impact and Where it Occurs | | |
| | Stakeholders Affected | | |
| KPIs | Percentage of employees who have received written communication about corporate anti-corruption policies and procedures | | |
| | Percentage of business partners who have received written communication about corporate anti-corruption policies and procedures | | |
| | Percentage of directors and management who have received anti-corruption training | | |
| | Percentage of employees who have received anti-corruption training | | |

| A. Economic disclosures | | Reporting Location | Remarks / Explanation |
|---|---|---|---|
| **Incidents of Corruption** | | | |
| General Disclosures | Management Approach | Corporate Governance<br><br>&<br><br>Economic Performance | More information can be found in the Corporate Governance disclosures in the Annual Report of FLI. |
| | The Impact and Where it Occurs | | |
| | Stakeholders Affected | | |
| KPIs | Number of incidents in which directors were removed or disciplined for corruption | | |
| | Number of incidents in which employees were dismissed or disciplined for corruption | | |
| | Number of incidents when contracts with business partners were terminated due to corruption | | |

| B. Environment Disclosures | | Reporting Location | Remarks / Explanation |
|---|---|---|---|
| **Resource Management** | | | |
| Energy consumption within the organization and Reduction of Energy Consumption | | | |
| General Disclosures | Management Approach | Environmental Performance | |
| | The Impact and Where it Occurs | | |
| | Stakeholders Affected | | |
| KPIs | Energy consumption - by fuel type | | |
| | Energy reduction - by fuel type | | |
| Water consumption within the organization | | | |
| General Disclosures | Management Approach | Environmental Performance | Water consumed by FLI communities and office spaces are sourced from public water utilities where possible, but standby deep wells may be resorted to if the public services are unavailable or unreliable. When public utilities do not have sewerage infrastructure, FLI sets up its own wastewater infrastructure and is operated by the Filinvest Group's water utility operations subsidiary. |
| | The Impact and Where it Occurs | | |
| | Stakeholders Affected | | |
| | ESG Risks and Opportunities | | |
| KPIs | Water consumption within the organization | | |
| | Water withdrawal | | |
| | Water consumption | | |
| | Water recycled and reused | | |
| Materials Used by the Organization | | | |
| General Disclosures | Management Approach | Environmental Performance | The main materials used in construction of FLI projects are steel and cement. Water consumption of projects is also tracked. |
| | The Impact and Where it Occurs | | |
| | Stakeholders Affected | | |
| KPIs | Materials used by weight or volume | | |
| | Percentage of recycled input materials used to manufacture the organization's primary products and services | | |

| B. Environment Disclosures | | Reporting Location | Remarks / Explanation |
|---|---|---|---|
| **Resource Management** | | | |
| Ecosystems and Biodiversity | | | |
| General Disclosures | Management Approach | Environmental Performance | Filinvest's projects are not located in any biodiversity hotspots. All developments are granted Environmental Compliance Certificates by the DENR. |
| | The Impact and Where it Occurs | | |
| | Stakeholders Affected | | |
| KPIs | Operational sites owned, leased in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas | | |
| | Habitats protected or restored | | |
| | IUCN Red List species and national conservation list species with habitats in areas affected by operations | | |
| **Environmental Impact Management** | | | |
| Air Emissions - Green House Gasses (GHG) | | | |
| General Disclosures | Management Approach | Environmental Performance | Scope 1 emissions are due to the consumption of diesel for gensets installed on properties.<br><br>Scope 2 emissions are due to electricity bought.<br><br>94% of FILRT assets buy 100% renewables via the Open Access scheme, and one mall has onsite solar |
| | The Impact and Where it Occurs | | |
| | Stakeholders Affected | | |
| | ESG Risks and Opportunities | | |
| KPIs | Direct (Scope 1) GHG Emissions | | |
| | Energy indirect (Scope 2) GHG Emissions | | |
| | Emissions of ozone-depleting substances (ODS) | -- | Not material |

| B. Environment Disclosures | | Reporting Location | Remarks / Explanation |
|---|---|---|---|
| **Environmental Impact Management** | | | |
| **Air Pollutants** | | | |
| General Disclosures | Management Approach | Environmental Performance | Stationary gensets installed on properties are only used for short duration testing during maintenance calls. Emissions are tested in accordance with frequencies stipulated in the genset permit to operate issued by DENR. Quantities of air pollutants are deemed negligible as operations are not continuous. |
| | The Impact and Where it Occurs | | |
| | Stakeholders Affected | | |
| KPIs | Nitrogen oxides (NOx) | | |
| | Sulfur oxides (SOx) | | |
| | Persistent organic pollutants (POPs) | | |
| | Volatile organic compounds (VOCs) | | |
| | Hazardous air pollutants (HAPs) | | |
| | Particulate matter (PM) | | |
| **Solid Waste** | | | |
| General Disclosures | Management Approach | Environmental Performance | FLI employs accredited service providers for the hauling and disposal of solid wastes in instances where the LGU is unable to fulfill its duties under RA 9003. Filinvest Land is currently exploring partnerships and synergies for the circular economy in real estate. |
| | The Impact and Where it Occurs | | |
| | Stakeholders Affected | | |
| KPs | Total solid waste generated - by type | | |
| **Hazardous Waste** | | | |
| General Disclosures | Management Approach | Environmental Performance | FLI's operating units have respective Hazwaste IDs with the DENR and chain of custody documentation is in place when DENR-accredited service providers are engaged to transport, treat and dispose of hazardous wastes. |
| | The Impact and Where it Occurs | | |
| | Stakeholders Affected | | |
| KPIs | Total weight of hazardous waste generated | | |
| | Total weight of hazardous waste transported | | |

| B. Environment Disclosures | | Reporting Location | Remarks / Explanation |
|---|---|---|---|
| **Environmental Impact Management** | | | |
| **Effluents** | | | |
| General Disclosures | Management Approach | Environmental Performance | FLI collects and treats wastewater in owned sewage treatment facilities where reliable sewerage services are not available from the local water utility. |
| | The Impact and Where it Occurs | | |
| | Stakeholders Affected | | |
| KPIs | Total volume of water discharges | | |
| | Percent of wastewater recycled | | |
| **Environmental Compliance** | | | |
| **Non-compliance with environmental laws and regulations** | | | |
| General Disclosures | Management Approach | Environmental Performance | All of FLI's operating properties and pollution control officers have updated environmental permits and consistently comply with regulatory thresholds and reportorial requirements. |
| | The Impact and Where it Occurs | | |
| | Stakeholders Affected | | |
| KPIs | Total amount of monetary fines for non-compliance with environmental laws and/or regulations | | |
| | Number of non-monetary sanctions for non-compliance with environmental laws and/or regulations | | |
| | Number of cases resolved through a dispute resolution mechanism | | |

| C. Social Disclosure | | Reporting Location | Remarks / Explanation |
|---|---|---|---|
| **Employee Management** | | | |
| Employee Hiring and Benefits | | | |
| General Disclosures | Management Approach | Social Performance | Filinvest's hiring philosophy is based on competency and merit, irrespective of gender, race, ethnicity, religion or social background. |
| | The Impact and Where it Occurs | | |
| KPIs | Total number of employees | | |
| | Attrition rate | | |
| | Ratio of lowest paid employee against minimum wage | EESG Performance | |
| | List of employee benefits | Social Performance | |
| Employee Training and Development | | | |
| General Disclosures | Management Approach | Social Performance | All FLI employees are automatically granted access to the Filinvest Mentor online learning platform where courses are available. This augments the classroom-type trainings and mentorships provided employees. |
| | The Impact and Where it Occurs | | |
| KPIs | % of employees covered by Collective Bargaining Agreements | | |
| | Number of consultations conducted with employees concerning employee-related policies | | |
| Labor Management Relations | | | |
| General Disclosures | Management Approach | Social Performance | As of the end of 2025, there is no CBA in Filinvest Land or any of its subsidiaries |
| | The Impact and Where it Occurs | | |
| KPIs | % of employees covered by Collective Bargaining Agreements | | |
| | Number of consultations conducted with employees concerning employee-related policies | | |

| C. Social Disclosures | | Reporting Location | Remarks / Explanation |
|---|---|---|---|
| **Employee Management** | | | |
| Diversity and Equal Opportunity | | | |
| General Disclosures | Management Approach | Social Performance | Filinvest's policy for career progression is based on meritocracy and competency, and not on any other criteria. |
| | The Impact and Where it Occurs | | |
| KPIs | % of female workers in the workforce | | |
| | % of male workers in the workforce | | |
| | Number of employees from indigenous communities and/or vulnerable sector | | |
| Workplace Conditions, Labor Standards, and Human Rights Occupational Health and Safety | | | |
| General Disclosures | Management Approach | Social Performance | A company-wide safety program is in place, complying with all DOLE requirements, incl. the creation of safety committees and the conduct of drills. |
| | The Impact and Where it Occurs | | |
| KPIs | Safe Man-Hours | | |
| | No. of work-related injuries | | |
| | No. of work-related fatalities | | |
| | No. of work-related ill-health | | |
| | No. of safety drills | | |
| Labor Laws and Human Rights. | | | |
| General Disclosures | Management Approach | Social Performance | The Filinvest employee code of conduct has been communicated to all employees and is a required onboarding course. |
| | The Impact and Where it Occurs | | |
| KPIs | Policies that explicitly disallow violations of labor laws and human rights (e.g. harassment, bullying) in the workplace | | |
| | No. of legal actions or employee grievances involving forced or child labor | | |

| C. Social Disclosures | | Reporting Location | Remarks / Explanation |
|---|---|---|---|
| **Supply Chain Management** | | | |
| *Supplier Accreditation and Screening* | | | |
| General Disclosures | Management Approach | Economic Performance | Supply Chain Management under SharePro has a vendor accreditation program in place which is linked to the business code of conduct of the company. |
| | The Impact and Where it Occurs | | |
| KPIs | Supplier Accreditation Policy | | |
| | Sustainability Topics Considered When Selecting/Screening Suppliers | | |
| **Relationship with Community** | | | |
| *Significant Impacts on Local Communities* | | | |
| General Disclosures | Management Approach | Social Performance | Filinvest projects are not located in areas where there is a certificate of ancestral domain title. There are operating units that do engage indigenous peoples in the course of everyday operations, e.g. within Clark Mimosa where Aetas are part of the workforce of business partners. |
| KPIs | Operations with significant impacts on local communities (by location, vulnerable group/ indigenous people (IPs)) | | |
| | Mitigating measures (if negative) or enhancement measures (if positive) | | |
| | For operations affecting IPs, total number of Free and Prior Informed Consent (FPIC) consultations and Certification Preconditions (CPs) secured | | |
| **Customer Management** | | | |
| *Customer Satisfaction* | | | |
| General Disclosures | Management Approach | Social Performance | Filinvest Land undertakes annual customer satisfaction surveys. |
| | The Impact and Where it Occurs | | |
| KPIs | Customer Satisfaction Score(s) | | |

| C. Social Disclosures | | Reporting Location | Remarks / Explanation |
|---|---|---|---|
| *Health and Safety* | | | |
| General Disclosures | Management Approach | Social Performance | Filinvest's Health and Safety practices are guided by existing regulations. |
| | The Impact and Where it Occurs | | |
| KPIs | Number of substantiated complaints on product or service health and safety | | |
| | Number of complaints addressed | | |
| *Marketing and Labelling* | | | |
| General Disclosures | Management Approach | Social Performance | |
| | The Impact and Where it Occurs | | |
| KPIs | Number of substantiated complaints on marketing and labelling | | |
| | Number of complaints addressed | | |
| *Customer Privacy* | | | |
| General Disclosures | Management Approach | Social Performance | All data of FLI are governed by the Data Privacy Act's provisions and has an Information Security program in place. There have been no reported data breaches or losses in 2025. |
| | The Impact and Where it Occurs | | |
| KPIs | Number of substantiated complaints on customer privacy | | |
| | Number of complaints addressed | | |
| | Number of customers, users and account holders whose information is used for secondary purposes | | |
| *Data Security* | | | |
| General Disclosures | Management Approach | Social Performance | All data of FLI are governed by the Data Privacy Act's provisions and has an Information Security program in place. There have been no reported data breaches or losses in 2025. |
| | The Impact and Where it Occurs | | |
| KPIs | No. of data breaches, including leaks, thefts and losses of data | | |