

SUSTAINABILITY REPORT 2025

NEXXUS

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ABOUT THIS REPORT

This report covers core sustainability-related activities for the calendar year 2025. Unless otherwise specified, all information and data included cover the period from January 1st to December 31st, 2025. It includes sustainability-related financial disclosures aligned with IFRS S1, the main recommendations of SASB sector standards most pertinent to our business: Asset Management & Custody Activities Sector Standard.

The purpose of this report is to provide transparency to investors, partners, shareholders, and other stakeholders regarding our performance and management of material sustainability topics across our businesses.

In 2025, we adjusted investment portfolios and reaffirmed our sustainability commitments. For 2026, our focus is on improving carbon footprint measurement, which will involve active collaboration with portfolio companies to quantify Scope 3 emissions. Simultaneously, we will maintain a consistent engagement with companies in our various strategies Private Debt, industrial Real Estate, and Private Equity portfolios to ensure sustainable progress across all portfolio companies. Our main goals include helping our portfolio achieve complete SASB reporting compliance, along with providing specific guidance on IFRS S1 and S2 reporting or the CINIF NIS standards, depending on each company needs and requirements.

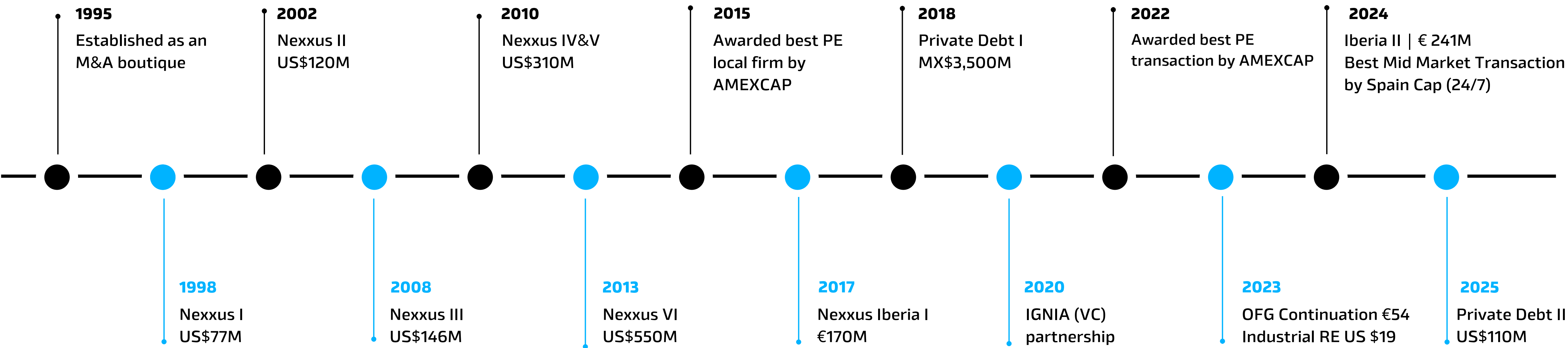
Scope of Reporting Frameworks

- Alignment with IFRS S1 for sustainability-related financial disclosures
- SASB Standards — Sector: Asset Management & Custody Activities
- Principles for Responsible Investment (PRI) — signatory since 2018

1 ABOUT NEXXUS CAPITAL

Since its foundation in 1995, Nexus Capital has executed 50 equity investments and 24 private credits across eleven funds in mainly two strategies. We have successfully sponsored seven IPOs, two of which are listed on U.S. stock markets. Our track record has achieved an accumulated 26% Internal Rate of Return (IRR) and 1.6 times Multiple on Invested Capital (MOIC) in USD. In 2025, Nexus managed US\$847 million in assets, distributed as follows: 17% in growth equity investments targeting Mexican companies, 55% in growth equity investments focused on Iberian (Spain and Portugal) companies, 26% in private debt in Mexico, and 2% in industrial real estate in Mexico. Each strategy is managed by dedicated local teams closely aligned with regional nuances.

Additionally, Nexus has a strategic partnership with IGNIA, a leading venture capital fund in Latin America, which enhances our insights into VC market trends and the digital economy.



NEXXUS AT A GLANCE

1.6x
MOIC in USD

US\$327M
in Dry Powder*

11
Funds across two
strategies

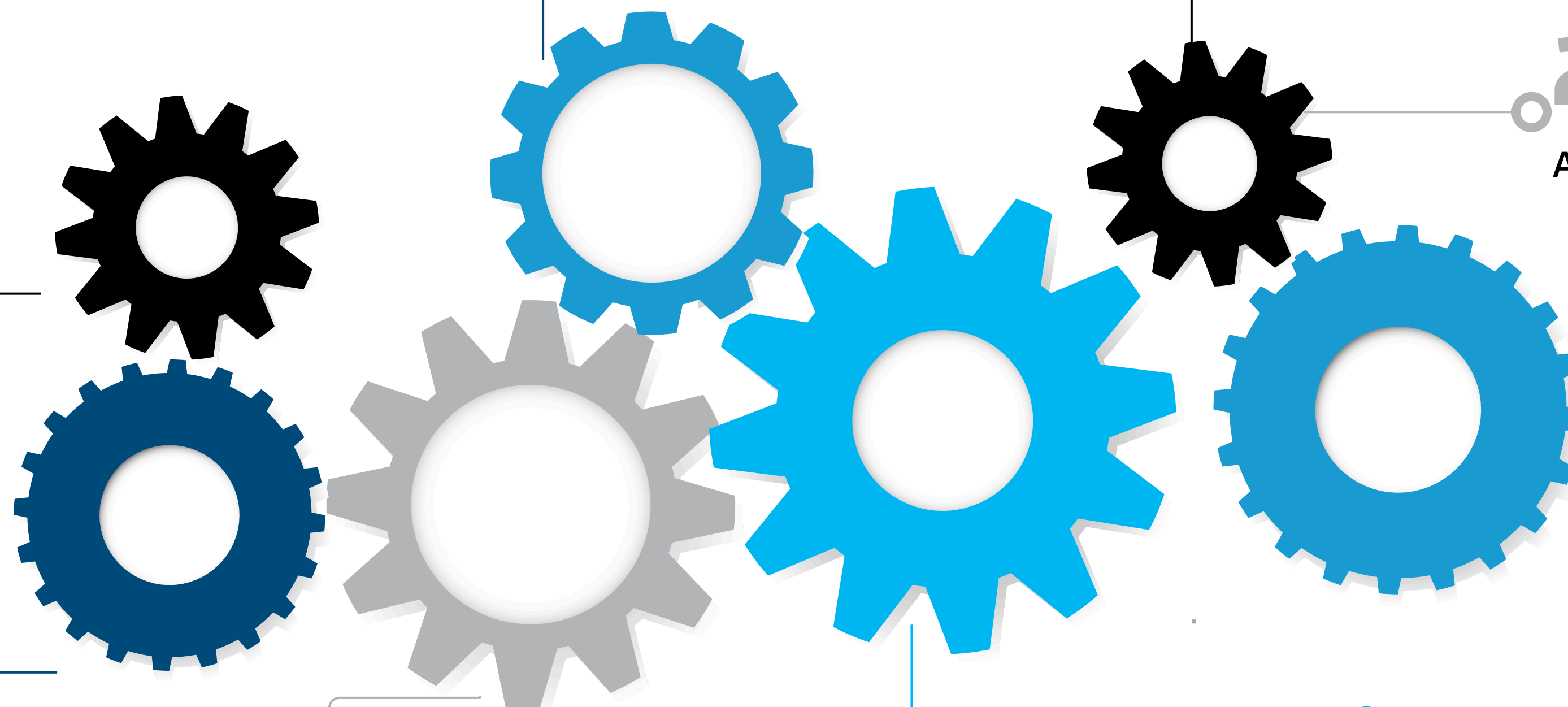
26%
Accumulated IRR

7
IPO's
completed

24
current investments (14
Equity, 10 Private Debt)

74+
investments to date

30%
of portfolio revenues
in hard currencies



GOVERNANCE AND RESPONSIBLE INVESTMENT POLICY

2

We treat the governance and management of sustainability risks and opportunities with the same discipline as other critical business matters. As a UN PRI signatory since 2018, Nexxus continues to embed responsible investment practices at the core of its business model and to promote them across its portfolio companies. Our approach to assessing and managing sustainability risks and opportunities, including climate-related issues, is guided by our Responsible Investment Policy and our Private Debt Responsible Investment Methodology, both publicly available at: <https://www.nexxuscapital.com/responsible-investment-policy/>

Senior leadership has ultimate oversight of our responsible investment efforts, while accountability extends throughout the organization, with teams working together to deliver strong results. Investment teams are responsible for identifying, assessing, and managing sustainability risks, including climate risks and opportunities. They collaborate with Nexxus' Head of Sustainability, who maintains regular engagement with portfolio companies and external stakeholders on sustainability topics.

Investment Committees, which decide where to deploy our capital, oversee sustainability issues that are material and relevant to new investments when applicable. The Head of Sustainability is responsible for drafting the action plan to address material sustainability issues and opportunities identified in portfolio companies during due diligence.

To further integrate sustainability risks and opportunities into our processes, we invest in training and follow-up with portfolio companies. We recognize that the industry still has progress to make on embedding climate considerations into governance and decision-making. Nexxus aims to learn from peers and participate in broader industry initiatives to strengthen responsible investment.



Corporate Governance Structure

Investor and GP Governance Bodies

Institutional investors and the General Partner constitute the highest authority. These governance bodies are responsible for approving material decisions and eliminating conflicts of interest.

Investment, Divestment and Credit Committees

Approve and recommend material decisions to the Investor and GP Government bodies and are composed of Nexxus officials and independent members.

Advisory Council

Composed of prominent members with extensive financial and operational experience. This independent council guides Nexxus in enhancing its strategic decision-making process and in making recommendations regarding its current practices.



Best Practices and Compliance

All our employees and financial advisors understand and abide by our codes, procedures and policies. All decisions they make are based on the following:

- Code of Ethics
- Responsible Investment Policy
- External Auditors: EY, KPMG, BDO, Deloitte and Quantit
- Internal AML/CFT Processes

Ethics Hotline

At Nexxus, we are committed to the well-being of our customers, suppliers, employees and shareholders. Therefore, we have an ethics hotline, through which all claims are handled with strict adherence to the highest quality and confidentiality standards.

Nexxus Code of Conduct includes, in chapter 17, policies related to handling breaches of the Code and the protection of whistleblowers. Members must report, immediately and anonymously, any conduct, act, or omission that violates the Integrity Policies and/or the Law. Claims may be submitted via: denuncias@nexxuscapital.com or www.nexxuscapital.com. Nexxus will not fire, demote, suspend, threaten, harass, or discriminate against any person who denounces behaviors contrary to the Code.

Memberships and Commitments



OUR APPROACH

Nexus funds typically invest in and realize returns within a ten-year timeframe. Through our active ownership approach, we aim to transform companies and assets, enhancing their relevance, sustainability, efficiency, and overall value. Upon realizing investments, the funds return capital to our clients.



ESG STRATEGY

As an active investment manager, our sustainability strategy is rooted in understanding and anticipating the impact of material sustainability risks, such as climate change mitigation and adaptation efforts, on the future cash flow of our portfolio companies. By doing so, we leverage our valuation and risk expertise to appropriately calibrate risk/reward and ultimately generate excess returns.

We periodically review our priority topics, aiming to adopt best practices and further integrate sustainability into our business operations and investment processes. We seek to apply consistent, responsible investment principles across our assets. Our approach to engagement differs depending on the level of control.

When we hold controlling interests, primarily in our private equity and real estate funds, we collaborate with companies to drive transformation projects, always starting with corporate governance improvements.

In our first private debt fund, where we operate without control rights, we have found that portfolio companies nonetheless actively engage with the annual sustainability action plans developed by our Head of Sustainability, reflecting a collaborative rather than compliance-driven approach.

In our second private debt fund launched in 2025, we have worked together with one of our main sponsors to design a streamlined due diligence process and to embed sustainability action plan requirements directly into credit agreements, ensuring accountability from the outset of each investment relationship.

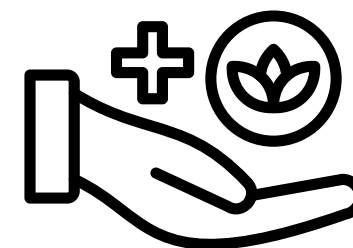
A large, stylized white number '3' is positioned on the left side of the page, set against a light blue background. The number is bold and has a slight shadow effect. The background of the entire page is a dark blue/black gradient with a large white '3' on the left and a gear-like pattern at the bottom right.

Three ESG Strategic Pillars



Sustainability in the investment process:

Integrating material sustainability issues into the investment process, including due diligence and management practices as appropriate.



Value creation:

Working with portfolio companies since the pre-investment stage to strengthen sustainability performance and drive value.



Promoting transparency:

In 2025, Nexus updated its ESG Handbook and Responsible Investment Policy, formalizing the ESG due diligence process for all new investments. As part of this effort, a standardized ESG Due Diligence Questionnaire was introduced, to strengthen the Private Debt ESG processes.

Climate Change Strategy

Climate change is addressed within our sustainability strategy and through our efforts in integration, engagement, advocacy, and investment solutions. Our approach to climate change is closely aligned with the PRI Investor Agenda, an initiative that enables investors to showcase their contributions to transitioning capital to low-carbon opportunities and encourages action across four areas: investments, corporate engagement, investor disclosure, and policy advocacy.

With respect to our climate engagements, fact-finding efforts can include pushing companies for better disclosure or seeking to better understand the capex/opex implications of carbon-emission-reduction targets. Engagements may involve more complex situations in which we urge changes to capital allocation, strategy, or governance.

We believe both types of corporate engagement address climate risks and opportunities while simultaneously unlocking shareholder value.



4 ESG INTEGRATION PROCESS

PRE-INVESTMENT

Exclusion list screening and initial risk assessment.

DUE DILIGENCE

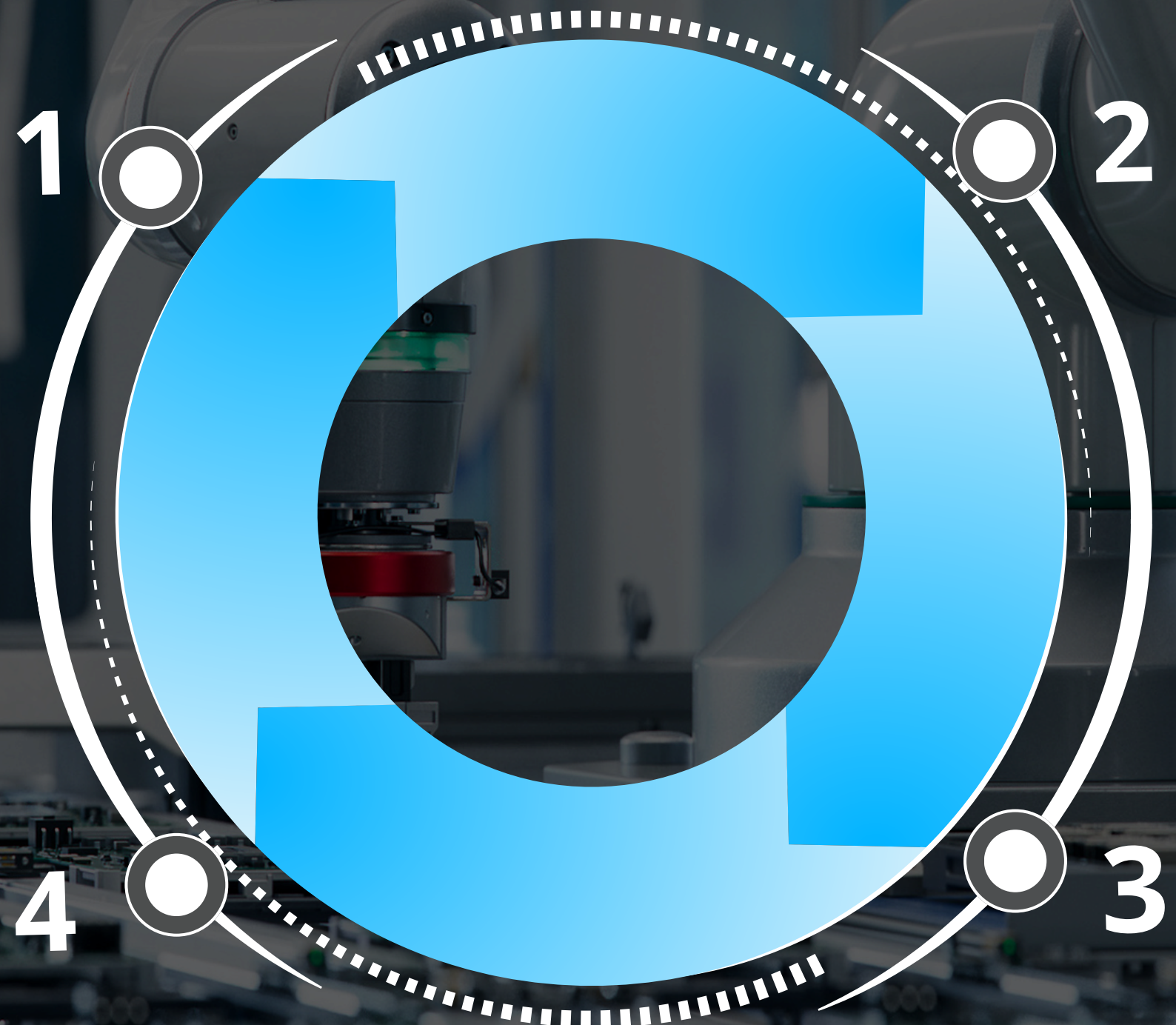
ESG risk classification and Action Plan development.

ENGAGEMENT

Monitoring & Engagement.
Annual ESG tracking throughout the holding period.

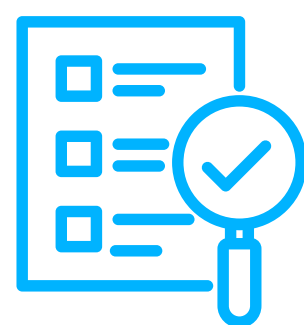
INVESTMENT COMMITTEE

ESG integration into investment decision



Our investment process is guided by our Responsible Investment Policy, which directs our efforts to integrate sustainability risks and value creation opportunities, including climate change, into our investment processes. We take a materiality-based approach to integrate sustainability topics into the investment processes across asset classes. To identify and assess material risks, we use industry-specific topics identified by the Sustainability Accounting Standards Board (SASB).

Some differences in application between asset classes exist due to the nature of the investment and the level of influence we have over a company. We continue to evolve in how we integrate climate considerations into our private debt business, where companies are less sophisticated and data is relatively lacking.



Step 1

Pre-Investment



The process begins with a Deal Alert screening to identify critical linkage risks before any investment decision is made. The Deal Team applies the European Development Finance Institutions (EDFI) exclusion List, which covers activities, industries, or operations that pose material environmental, social, or reputational risks — including carbon-intensive sectors, weapons, forced labor, and other activities incompatible with the Fund's ESG standards. In parallel, a high-level application of Filter 1 is conducted to flag potential environmental and social risks. The outcome of this stage is a binary GO / NO-GO decision.



Step 2

Due Diligence

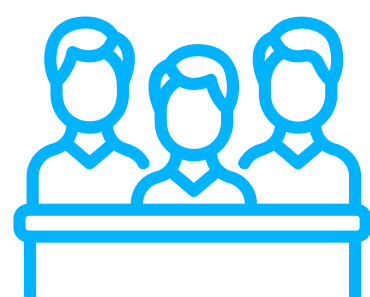


The Deal Team requests a ESG Due Diligence Questionnaire (DDQ) from the target company and applies and answers **Filter 1* to assess potential environmental and social impacts. Each opportunity is classified by ESG risk level — High, Medium, or Low — based on objective, verifiable criteria:

- High risk — the company is not eligible for financing.
- Medium risk — eligible subject to a mandatory ESG Action Plan with defined commitments, responsible parties, and implementation timeline.
- Low risk — eligible to proceed without additional ESG conditions.

For companies that qualify, the Deal Team works alongside the company to develop a tailored ESG Action Plan. This plan is incorporated as an annex to the credit agreement and forms part of the financial covenants, ensuring enforceability throughout the life of the investment. A field visit is conducted to verify the consistency of DDQ responses against observed operations and available documentation.

**Filter 1 — An eight-question binary screening tool developed by International Finance Corporation (IFC) and applied by the Deal Team to identify material environmental and social risks. A single affirmative response results in a High ESG risk classification, rendering the company ineligible for financing.*



Step 3

Investment Committee

The Deal Team presents an ESG summary to the Investment Committee as part of the investment memorandum. This summary includes a traffic-light assessment, one identified risk and one opportunity per ESG axis (Environmental, Social, Governance), and a proposed Action Plan. For Medium-risk transactions, Committee approval is conditional upon the Action Plan being in place. If the Committee determines that ESG risks are unacceptable or non-mitigable, the transaction is rejected. An ESG Committee oversees the correct application of Filter 1 and the DDQ, approves Action Plans, and reviews annual progress.



Step 4

Engagement

Annual ESG tracking throughout the holding period.

From investment closing through exit, the Deal Team monitors each portfolio company's ESG performance on a semi-annual and annual basis. This includes updating the ESG DDQ Questionnaire, reviewing and refreshing the Action Plan, and recording progress and supporting evidence. Consolidated ESG advances are reported in Nexus's Annual Sustainability Report, which is shared with LPs and multilateral partners. Nexus promotes a progressive maturity model across three levels — Basic Compliance, Active Management, and Continuous Improvement — tracking each company's evolution along Environmental, Social, and Governance axes throughout the investment lifecycle.

5 RISK MANAGEMENT

Nexus's operations and properties are predominantly exposed to global regulation and to the physical and transitional risks posed by climate change. These risks could lead to increased costs or disrupted operations and/or supply for our organization. We are aware that such risks, if not properly managed, have the potential to generate a significant financial effect on our assets, revenue and/or expenditure. Our own operations impact the environment and are also subject to both transition and physical risk. Efforts to manage risks and mitigate impacts are ongoing.

We are committed to integrating material sustainability topics into our investment thesis and due diligence, and to working with portfolio companies to enhance their sustainability programs and implement improvements during the holding period. Each investment opportunity is unique, and we have a structured approach to help companies identify and focus on the issues most material to them. This helps us address the diverse risks and opportunities across the various industries and regions where we invest.

Climate Risk Management by Asset Class

Private Equity and Real Estate Funds

While no new investment agreements are currently being onboarded, we are actively engaging with our existing portfolio companies to encourage them to assess and address their own climate-related risk assessment, fostering accountability and climate resilience across the portfolio.

Private Debt Fund

For our private debt fund, initial sustainability due diligence is part of the credit underwriting process.

In 2025, climate risk screening remains part of the due diligence process for new investments. Filter 1 (Environmental and Social Risk Filter) includes an assessment of environmental impacts, biodiversity, and ecosystems as initial screening criteria. It is applied to all new investments. After each investment, we also engage with portfolio companies on managing physical and transition risks as appropriate. We agree on an annual action plan to improve their sustainability programs and help improve in these matters.

Key Risk Management Metrics

Indicator	Result
All new investments	Go through the sustainability due diligence process, in which <i>*Filter 1</i> (Environmental and Social Risk Filter) and the DDQ ESG Questionnaire are mandatory for every new investment before Investment Committee approval.
29% of private debt and all of real estate new deals	Include the enforceability of implementing an annual sustainability action plan
Sustainability data collection	All of the current private debt portfolio and real estate investments.

**Filter 1 — An eight-question binary screening tool developed by International Finance Corporation (IFC) and applied by the Deal Team to identify material environmental and social risks. A single affirmative response results in a High ESG risk classification, rendering the company ineligible for financing.*

6

ESG Portfolio Performance and Metrics

Greenhouse Gas (GHG) Emissions

Nexus' GHG emissions consist of Scope 1 and 2, totaling 19.75 metric tons CO2 equivalent (mtCO2e). This footprint reflects the firm's direct impacts and operations.

Additionally, for the first time, we are including Scope 3 emissions of two companies from our portfolio, one of private debt and one of private equity portfolio in Mexico.

For Scope 1 emissions, it is worth noting that our offices do not have any space heating, and the air conditioning systems do not use gases such as chlorofluorocarbons; instead, we utilize water-based cooling. Regarding stationary gas consumption, the building where the Nexus offices are located strictly prohibits the use of any type of gas, including stationary and LP. Electric grills are used exclusively inside the office premises.

Scope	Source	Emissions 2023 (tCO2eq)	Emissions 2024 (tCO2eq)	Emissions 2025 (tCO2eq)	Details
1	Heating and refrigerants	0	0	0	No space heating or refrigerants are used in Nexus offices
2	Purchased electricity	22.47	21.17	19.75	Nexus offices
3	Portfolio emissions	599,806.12	736 924.71	616 578.36	One private debt portfolio and two of private equity.

Calculation Methodology

Scope 1: Factors published by SEMARNAT in the 'Agreement that establishes the technical particularities and formulas for the application of methodologies.'

Scope 2: The 2024 National Electrical Emission Factor issued by SEMARNAT. Scope 2 emissions are location-based, as the energy is consumed directly from the national electrical grid.

Scope 3: Energy consumption information was requested from each portfolio company.

METRICS & TARGET

In 2025, Nexus continues to promote the measurement and reporting of GHG emissions among its portfolio through the DDQ ESG Questionnaire, which includes questions on monitoring air and water emissions, managing hazardous waste, and compliance with environmental regulations. The ESG Action Plan sets out specific commitments to improve climate performance.

ESG Policies Promoted in 2025

Maternity and Paternity Leave

Four months of paid maternity leave and three weeks of paid paternity leave, with the option of flexible work arrangements after childbirth.

Remote Work Policy

A formal framework for working from home or remotely for all employees, ensuring equal opportunities for professional development regardless of work arrangement.

Gender Equality Plan

A minimum of 30% women on the investment team, accompanied by a plan to ensure Nexus promotes gender equality in the workplace, including training, infrastructure, among other measures, to accomplish this goal.

Ongoing Activities and Investor Commitments



Annually, we review critical ESG policies, including the Responsible Investment Policy, Private Debt Responsible Investment Methodology, Maternity and Paternity Leave Policy, and Remote Work Policy to determine necessary updates. We distribute an annual Due Diligence Questionnaire (DDQ) to accredited entities for ESG compliance assessment, followed by systematic monitoring of Action Plans to track progress against objectives.

Nexus maintains oversight of ESG DDQ Compliance, executes the Prosperity Action Plan, and follows our portfolio's progress on sustainability actions. Additionally, we analyze SASB Material Risks by Industry and prepare the mandatory PRI Report. The team publishes both the PRI and Sustainability Reports while addressing specific Investor Requirements to maintain transparency and meet stakeholder expectations.

Private Debt Funds Commitments

One of our investors requires all accredited companies to disclose Scope 1 and 2 greenhouse gas emissions as part of our comprehensive environmental oversight. The commitment to ensuring that at least 30% of the investment team are women remains in place. As of the end of 2025, Nexxus has 7 women among its 24 employees, representing 29% of the workforce; as of May 2026 Nexxus reached 35% of women.

To ensure our commitment to our investors, our fund implements a robust Environmental and Social Policy and conducts thorough E&S Due Diligence for all investments. For each portfolio company, we develop a tailored Environmental and Social Action Plan (ESAP) and have appointed a dedicated Environmental and Social Officer committee to oversee compliance across our portfolio. While we acknowledge that certain organizational changes have occurred within some existing portfolio companies, all new investment agreements include specific ESG requirements covering funding conditions, disbursement terms, and ongoing commitments. We are actively prioritizing the incorporation of these updated standards into contracts with all new portfolio companies.

The fund prohibits investments in Category A clients as defined in our exclusion list. We maintain strict adherence to anti-money laundering (AML) and counter-terrorist financing (CFT) regulations under applicable national and international laws, conducting comprehensive due diligence, including checks on successors-in-interest and ultimate beneficial owners. Furthermore, the fund will not engage with any entity or individual sanctioned by the UN Security Council or blacklisted by the World Bank Group.

We submit an Annual Environmental and Social Performance Report within 150 days following each fiscal year-end. Our governance framework requires notification to the Advisory Committee within three days of any environmental, social, labour, health and safety, or security incident involving existing or proposed portfolio companies. Any breach of the Environmental and Social Policy triggers immediate notification to the Advisory Committee to ensure prompt remediation.

Action Plans by Strategy

The following action plans describe the active sustainability commitments across Nexus' portfolio companies, organized by investment strategy.

a) Privat Debt Strategy

Customs/Logistics

This company held its first Corporate Committee for Quality, Anti-Bribery, and Safety in 2025, with full attendance. Their whistleblowing system operates via electronic portals and QR codes in warehouses, accessible to employees, customers, and suppliers. Senior management and staff received anti-corruption and anti-bribery training as part of the Authorized Economic Operator certification. Policies for paperless offices and packaging reduction have been adopted to lessen environmental impact. The organization launched its first ESG due diligence for key suppliers, focusing on critical inputs and aligned with international standards. An ESG risk matrix is integrated into the operational assessment framework. Looking ahead, efforts include incorporating sustainability into the business plan, implementing waste management, and measuring energy and fuel use, especially in Mexico City. The feasibility of replacing potable water with treated water is under review. The new Quality and Safety Committee will develop an internal audit program to monitor health and safety compliance across all group companies.

Fintech

The organization holds monthly governance sessions with full member attendance. No environmental or workplace accidents have been recorded. The focus is on strengthening the organization, confirming a Code of Ethics, anti-corruption policies, and establishing communication and training processes. A whistleblowing channel via HR is a priority. Regarding sustainability, efforts include developing a strategy, conducting a materiality assessment, and monitoring electricity use for future carbon footprint management.

8

Steel manufacturing

The organization reported no corruption, political contributions, or ethical violations, with a safe work environment supported by complaint channels. Quarterly meetings had full attendance; no environmental accidents occurred. The Code of Ethics was updated to include anti-money laundering, gender violence, and harassment provisions. The organization tracks fuel, refrigerant, and electricity use, and operates in high water-stress areas like Guadalajara, Mexico City, and Monterrey, aiding water management. Women make up 26% of the workforce, all with full-time contracts. Plans include a training program in late 2026 on ethics, workplace violence protocols, and energy efficiency audits. Future steps involve formalizing a sustainability strategy, conducting a materiality assessment, and applying ESG criteria to suppliers.

Real Estate Company A

In this company, the Advisory Board reached 50% female representation, emphasizing gender parity in decision-making. The organization supports women's development through equal opportunity programs that offer education and financial support. It continues to publish sustainability reports based on global standards such as the GRI. Operationally, new housing projects feature solar panels and biodigesters to lessen environmental impact. The sector promotes a safe work environment via campaigns aligned with health and safety laws. Risk management shifts to a decentralized approach, with each division assessing its own risks. Looking forward, efforts focus on institutionalizing sustainability by formalizing strategies and integrating initiatives into the business plan. The organization aims to verify anti-corruption policies and enhance the measurement of environmental indicators, like energy use and carbon footprint, to set future reduction goals.

Real Estate Company B

The company has a continuous improvement policy aiming for zero accidents, including fatal, disabling, and lost-time incidents. This is implemented via an SSMA Manual — mandatory for all staff and contractors — covering training, induction, and supervision, with targets below sector incident rates.

Governance-wise, it operates under a Code of Ethics emphasizing transparency, integrity, and accountability. Policies prohibit bribery, fraud, and conflicts of interest, and whistleblowing mechanisms are available. Environmentally, full compliance with all regulations is required, along with guidelines from Mexico's Ministry of Labor and Social Welfare (STPS). The manual details protocols for waste, dust, and hazardous materials at construction sites. On social and labor issues, it commits to equal opportunity and strictly bans harassment and discrimination.

b) Private Equity Strategy

Health and Nutrition Investments

This organization has maintained a zero workplace accident record for two years and a 100% return rate after parental leave. All materials like cardboard, plastic, and pallets are recycled or reused, with no environmental incidents. In 2025, the Code of Ethics was updated to include anti-corruption rules, supported by yearly training and staff sign-off. ESG awareness sessions involved senior leaders, and an internal materiality matrix was created to guide sustainability. Conflict-of-interest and whistleblowing systems are operational for employees and stakeholders. In 2026, plans include measuring Scope 3 emissions, conducting climate and ESG risk assessments per IFRS, and embedding ESG criteria into supplier contracts.

Logistics

This company has fully embedded its sustainability agenda in its business plan, under a strategy approved by the executive chairman and built on four pillars: governance, people, planet, and profitability. Notable achievements include 'Clean Transport' awards in freight, demonstrating a commitment to reducing environmental impact. Executive compensation now considers fuel efficiency, linking leadership to environmental outcomes. Operational risk management has advanced through climate and biodiversity risk analyses aligned with TCFD and TNFD frameworks. Facilities have adopted LED lighting, motion sensors, and solar panels. A Sustainable Procurement program assesses ESG performance of key suppliers and trains procurement staff. The organization is actively recruiting and developing women drivers and implementing a disability inclusion program. For 2026, the company will publish its first standalone sustainability report under IFRS S1 and S2, finalize verification of Scope 1 and 2 emissions, and develop a corporate energy management program with audits and quantitative targets.

C) Industrial Real Estate Strategy

Company 1

About 38% of the portfolio's buildings have EDGE certification, with 100% coverage for water and 87% for energy consumption across leasable areas. Climate risk is limited, as no properties are in flood zones. All tenants have water meters, and 87% have electricity submeters. Energy efficiency is incorporated from design, considering electrical capacity and potential certifications. Tenant selection avoids high-consumption industries to conserve resources, especially since 31% of the area faces high water stress. Regulations include rainwater harvesting and flood management. Future plans involve installing solar panels, LED lighting, and water recycling systems, alongside detailed water and climate risk analyses for institutional buyers. While no tenants currently use renewable energy, efforts are underway to address technical barriers to future self-generation.

Diversity, Equity and Inclusion

In 2025, Nexxus's workforce reached a 29% women, and as part of our ongoing commitment to diversity, inclusion, and equality across the firm in 2026, we are making sure to reach our 30% milestone. As of May 2026 Nexxus has reached 35% women.

Nexxus does not have gender quotas for recruitment processes. The objective is always to hire the most prepared candidate and one who makes a cultural fit with the firm. We have standardized tests and various filters to minimize the bias in hiring.

We maintain a minimum representation of 29% women within our investment team to ensure diverse perspectives in decision-making. We also encourage gender representation on company boards through our stewardship activities in 30% Club and Level 20.

9

10

SABS DISCLOSURE TOPICS, ASSET MANAGEMENT & CUSTODY ACTIVITIES

Code	Metric	Disclosure
FN-AC-270a.1	(1) Number and (2) percentage of covered employees with a record of investment-related investigations, consumer-initiated complaints, private civil litigation, or other regulatory proceedings	None of Nexxus' employees has a record of investment-related investigations, consumer complaints or private civil litigations.
FN-AC-270a.2	Total amount of monetary losses as a result of legal proceedings associated with marketing and communication of financial product-related information to new and returning customers	Zero. Nexxus has not been involved in any legal proceedings associated with the marketing and communication of financial product-related information.
FN-AC-270a.3	Description of the approach to informing customers about products and services	Nexxus operates private equity, real estate and private debt funds, offering a wide range of actively managed investment products to a predominantly institutional client base. Nexxus's efforts to inform investors emphasize: transparency of procedures, performance, and potential conflicts of interest; engagement to establish and monitor investment criteria; accuracy and completeness of information; and identification and disclosure of key risks.

Code	Metric	Disclosure
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FN-AC-330a.1

Percentage of gender and racial/ethnic group representation for (1) executive management, (2) non-executive management, (3) professionals, and (4) all other employees

Nexxus’s workforce includes 29% women. Nexxus participates with INROADS, an NGO that seeks social mobility by providing job opportunities and training to outstanding students from vulnerable backgrounds. Nexxus does not have gender quotas for recruitment processes. We have standardized tests and various filters to minimize the bias in hiring.

FN-AC-270a.2

Amount of assets under management, by asset class, that employ (1) integration of environmental, social, and governance (ESG) issues, (2) sustainability themed investing and (3) screening

Nexxus manages US\$847 million in assets: 17% in growth equity targeting Mexican and U.S. companies, 55% in growth equity focused on Iberian companies, 26% in private debt in Mexico, and 2% in industrial real estate.

Nexxus has built an institutional corporate governance platform following best practices and compliance guidelines supported by a solid technological infrastructure. At the investment level, Nexxus conducts a materiality analysis to identify key sustainability performance indicators (KPIs) for specific business models. Nexxus has designed an action plan for future investments in which sustainability policies are followed at each stage of the investment cycle, including the integration of sustainability factors into investment decisions through an investment methodology with the following process:

Pre-investment: The process begins with an early screening of critical risks, aiming to identify linkage risks. We apply the European Development Finance Institutions (EDFI) exclusion list, which refers to activities, operations, or industries that raise critical environmental, social or reputational risks, including carbon-intensive activities.

Due Diligence: Evaluate and document material sustainability risks as part of the investment process. Formal documentation of sustainability considerations is required in all new deals. Investment Committee: Include key risks and opportunities in the Investment Committee discussions and memorandums as they relate to the target company. Draft a mandatory action plan for the portfolio companies to be implemented in the next twelve months.

Engagement: During the holding period and until the exit, we work with portfolio companies by monitoring their sustainability performance, identifying, and responding to opportunities to create value and manage risk.

FN-AC-410a.2

Description of approach to incorporation of environmental, social and governance (ESG) factors in investment or wealth management processes and strategies

See Section 4 — ESG Integration Process. Nexxus applies a four-step process: (1) Pre-Investment, (2) Due Diligence, (3) Investment Committee and (4) Engagement, using SASB and TCFD frameworks as primary inputs.

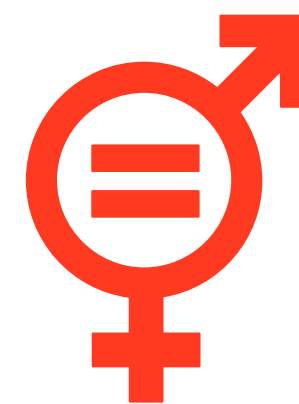
Code	Metric	Disclosure
FN-AC-510a.1	<p>Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behaviour, market manipulation, malpractice, or other related financial industry laws or regulations</p>	<p>Zero. We haven't identified any cases of fraud or corruption during the investment process. Our investment process is guided by our Code of Conduct and our Responsible Investment Policy, with a zero-tolerance policy around fraud and corruption.</p>
FN-AC-510a.2	<p>Description of whistleblower policies and procedures</p>	<p>Nexus Code of Conduct includes, in chapter 18, policies related to handling breaches of the Code and the protection of whistleblowers. The Nexus Code of Conduct, Ethics, and Integrity (v3.0) establishes in Chapter 18 (Whistleblowing) the formal mechanism for reporting violations:</p> <ul style="list-style-type: none"> • Members are required to report, immediately and anonymously, any conduct that violates the Integrity Policies or the law. • Available channels: (i) email denuncias@nexuscapital.com; (ii) www.nexuscapital.com. • Nexus guarantees the confidentiality of the report and the anonymity of the whistleblower. • Any form of retaliation against a whistleblower is strictly prohibited. • The Compliance Department manages and oversees the investigation and resolution of reports.
FN-AC-000.A	<p>Total assets under management (AUM)</p>	<p>Nexus manages US\$847 million in assets: 17% growth equity (Mexico/U.S.), 55% growth equity (Iberia), 26% private debt (Mexico), 2% industrial real estate.</p>

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SUPPORTING THE SUSTAINABLE DEVELOPMENT GOALS

Through our Responsible Investment Policy, we are well-positioned to contribute toward four UN Sustainable Development Goals (SDGs) that are most relevant to our business and where we believe we have the greatest opportunity to make an impact.

**Filter 1 — An eight-question binary screening tool developed by International Finance Corporation (IFC) and applied by the Deal Team to identify material environmental and social risks. A single affirmative response results in a High ESG risk classification, rendering the company ineligible for financing.*



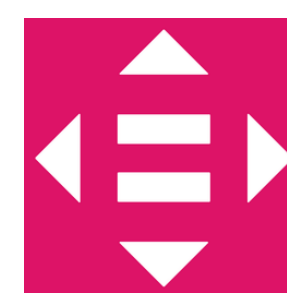
5 GENDER EQUALITY

We aspire to create an inclusive and safe workplace. We help remove barriers by empowering women within our firm and portfolio companies through resources and opportunities. We also encourage gender representation on company boards through our stewardship activities in 30% Club and Level 20.



8 DECENT WORK AND ECONOMIC GROWTH

We provide access to employment and promote financial inclusivity through our investment initiatives.



10 REDUCED INEQUALITIES

We have committed to having the Nexus team participate as volunteers in a social housing project "Construyendo" by October 2026. The initiative will extend an open invitation to our borrowers and portfolio companies to join us in this effort."



13 CLIMATE ACTION

In 2025, Nexus continues to integrate climate considerations into its investment process through **Filter 1* and the ESG DDQ Questionnaire, which includes questions on emissions, waste management, environmental incidents, and regulatory compliance. The commitment remains to encourage the Private Debt Fund's portfolio companies to disclose their GHG emissions inventory as part of the annual ESG Action Plan.



Contact

If you would like any further information on Nexxus' approach to sustainability, please feel free to contact:

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The logo for Nexxus, featuring the word "NEXXUS" in a bold, blue, sans-serif font. The letters are stylized with horizontal lines through them, and the overall design is set against a dark background with a large, diagonal blue and grey graphic element on the right side of the slide.