FINANCIAL REPORT

2Q2026

FIBRA SHOP®

CONSOLIDATED RESULTS
2Q2026

2Q 2026 FINANCIAL RESULTS

- **Consolidated revenues: Ps. 684.37 million, an increase of 5.25% compared to 2Q of the previous year.**
- **Consolidated NOI:** Ps. 508.2 million, with a 74.26% NOI margin, representing **3.05% growth** compared to 2Q of the previous year.
- **Consolidated EBITDA: Ps. 488.83 million, up 2.97% compared to 2Q of the previous year,** with an EBITDA margin of **71.43%.**
- **Adjusted net income: Ps. 198 million,** equivalent to **Ps. 0.3107 per CBFI,** representing a **16%** increase compared to the same period of the previous year.
- **FFO: Ps. 204.41 million;** Ps. 0.3208 per CBFI, representing an annualized rate of **10.73%*.**
- **Leverage ratio: 39.89%,** decreasing by 0.46 percentage points compared to the previous quarter and by 1.00 percentage point compared to the same period of the previous year.

OPERATING INDICATORS AS OF 2Q 2026

- Average stabilized portfolio occupancy: **96.92%.**
- Consolidated total portfolio occupancy: **94.88%.**
- As of June 30, 2026, the Company had a total of **2,131** executed lease agreements.

DISTRIBUTION

- On July 20, the Technical Committee declared a **distribution of Ps. 0.2040 per CBFI**, payable no later than August 6.
- The annualized distribution yield is 6.82%.

GROWTH AND VALUE CREATION

- The CBFI has appreciated **101.3% over the past 24 months**, reflecting the strengthening of our balance sheet and the consistent execution of the value creation strategy initiated in 2023.
- **Over the past 12 months, the CBFI has increased by 34.8%**, confirming a sustained trend of value appreciation for our investors.
- This performance is the direct result of the financial and operational strengthening initiatives implemented quarter after quarter since 2023, reinforcing our competitive position on a sustainable basis.

ESG STRATEGY

- In June 2026, La Perla obtained the WELL Health-Safety Rating™, awarded by the International WELL Building Institute (IWBI), becoming the first shopping center and the first asset owned by a Mexican FIBRA to receive this international recognition.

***Average CBFI price: Ps. 11.96 as of the end of the quarter.**

DEAR INVESTORS

The second quarter of 2026 reaffirmed the strength and consistency of our strategic execution. FibraShop reported a 5.25% year-over-year increase in consolidated revenues, reaching Ps. 684.37 million, with consolidated NOI of Ps. 508.2 million (74.26% margin) and consolidated EBITDA of Ps. 488.83 million (71.43% margin). Adjusted net income increased 16% compared to the same period of the previous year, reaching Ps. 198 million (Ps. 0.3107 per CBFI).

These results are not isolated. They are the outcome of a comprehensive strategy that we have been implementing since 2023, focused on delivering sustained value creation. Today, we are seeing tangible progress: a stronger portfolio, a more robust capital structure, and continued improvement in the market's perception of our CBFI price.

One of the key pillars of this strategy has been the evolution of our properties into Centros de Vida. During the quarter, we made significant progress on Phase I of the redevelopment of Puerto Paraíso, introducing new spaces—including Oasis, Calzada, Tunnel, Lobby, and the Sports Area—that enhance the visitor experience and reinforce a more resilient model aligned with evolving consumer trends. Along the same lines, La Perla became the first property owned by a Mexican FIBRA and the first asset in Mexico to obtain the WELL Health-Safety Rating™ from the International WELL Building Institute (IWBI), validating our commitment to well-being and quality of life as fundamental drivers of long-term value creation.

We also strengthened our financial position. On July 6, Moody's assigned an AA-.mx rating with a stable outlook to our FSHOP 17-2 and FSHOP 25U issuances. As a result, FibraShop is now rated by three credit rating agencies, with two of them assigning ratings in the AA category. Looking ahead, this positions us to continue improving our credit profile and gaining access to more favorable financing conditions.

The performance of our CBFI in the market during the quarter further confirms that we are on the right path. Over the past 24 months, our certificate has appreciated by more than 100%, while over the last 12 months it increased by 34.8%—a direct result of the financial and operational discipline we have maintained since launching our value creation strategy in 2023.

With respect to distributions, the guidance previously published continues to provide certainty to our investors. The annualized quarterly distribution of Ps. 0.8160 per CBFI is above the upper end of our 2026 guidance range of Ps. 0.80 per CBFI.

Looking ahead to the coming quarters, we will remain focused on the disciplined execution of our strategy, prioritizing profitable growth, operational efficiency, and the creation of long-term value for our investors.

Salvador Cayón Ceballos

1. RELEVANT EVENTS

ESG STRATEGY

*Mexico City, July 22, 2026 – FibraShop (BMV: FSHOP13) ("FSHOP"), Banco Actinver, Institución de Banca Múltiple, acting solely as trustee of Irrevocable Trust **No. 6206**, a Mexican real estate investment trust (FIBRA) specializing in commercial real estate properties, today announced its results for the second quarter ended June 30, 2026.*

The accompanying consolidated financial information has been prepared in accordance with the International Financial Reporting Standards ("IFRS") issued by the International Accounting Standards Board ("IASB").

Unless otherwise indicated, all figures presented in this report are expressed in millions of Mexican pesos.

In June 2026, La Perla obtained the WELL Health-Safety Rating™, awarded by the International WELL Building Institute (IWBI), becoming the first shopping center and the first asset owned by a Mexican FIBRA to receive this international recognition.

This distinction validates the implementation of policies, protocols, and best practices aligned with international standards for health, safety, and well-being. However, for FibraShop, it represents much more than compliance with a rating. It serves as a tool to assess the effectiveness of our Centros de Vida strategy, enabling us to measure whether the initiatives implemented are truly enhancing the experience, well-being, and confidence of our key stakeholders: visitors, employees, and tenants.

The evaluation process considers factors such as air and water quality, cleaning and hygiene protocols, emergency preparedness and response, communication strategies related to health and well-being, and guidelines aimed at creating safer, healthier, and more resilient environments.

These elements are part of FibraShop's vision of transforming its properties into spaces that prioritize the human experience and foster healthier communities.

Furthermore, this recognition provides us with objective performance indicators and independent validation to measure the impact of the initiatives implemented, identify opportunities for improvement, and generate insights that can be gradually replicated across the rest of our Centros de Vida. In this way, La Perla serves as a benchmark for the evolution of our portfolio and as a best-practices laboratory that will help enhance the experience of visitors, employees, and tenants throughout our properties.

More than a recognition, the WELL Health-Safety Rating™ reaffirms that our strategy is moving in the right direction and strengthens our commitment to developing spaces that integrate well-being, safety, and quality of life as fundamental drivers of long-term sustainable value creation.

1. RELEVANT EVENTS

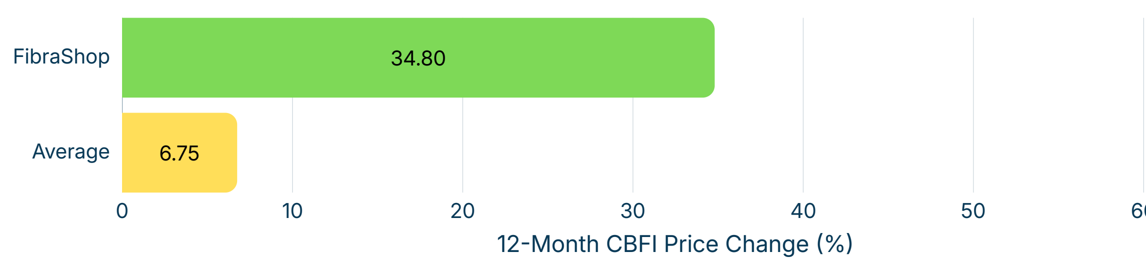
1.1 GROWTH AND VALUE CREATION

As a follow-up to the analysis presented during the first quarter regarding the results of the growth and value creation strategy implemented since 2023, we conducted a comparative assessment during this quarter against six other Mexican FIBRAs to evaluate our positioning within the industry. The analysis confirms that the initiatives implemented have strengthened our financial and operating performance, enabling us to reinforce our competitive position and deliver sustainable value creation for our investors.

CBFI PERFORMANCE

The absolute price of each CBFI is not directly comparable across FIBRAs. Therefore, we use the percentage change in the CBFI price over comparable periods. Over the past 12 and 24 months, FibraShop's CBFI has recorded significant positive appreciation, as shown below:

FIBRA / Company	24-Month CBFI Price Change (%)	12-Month CBFI Price Change (%)
FibraShop	**101.3%**	**34.8%**
Average of Other FIBRAs	25.80%	6.75%

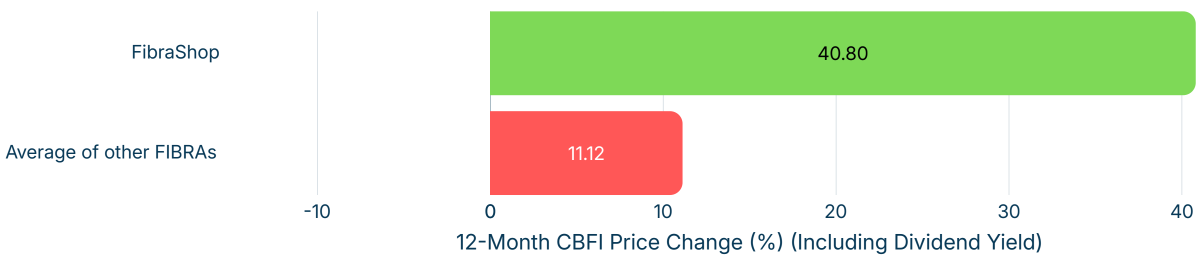


*The comparison was conducted against the following Mexican FIBRAs: Fibra Monterrey, Prologis, Danhos, FUNO, Soma, and Plus, using a simple average.

1.2 APPROXIMATE TOTAL RETURN FOR INVESTORS

By incorporating the dividend yield from the past twelve months into the CBFI price appreciation, FibraShop also demonstrates strong total return performance.

FIBRA*	CBFI Price Change	Dividend Yield	Approximate Total Return**
FibraShop	**34.8%**	6.0%	40.8%
Average of Other FIBRAs*	6.67%	**4.37%**	11.12%



* The comparison was conducted against the following Mexican FIBRAs: Fibra Monterrey, Prologis, Danhos, FUNO, Soma, and Plus, using a simple average.
** Simple approximation (CBFI price change plus trailing twelve-month (TTM) dividend yield, without compounding or dividend reinvestment). This is intended as a directional reference and does not represent the actual Total Shareholder Return (TSR).

1.3 OPERATING AND FINANCIAL FUNDAMENTALS

In terms of EBITDA margin, FibraShop remains within the range of its peer group, while its capital structure continues to strengthen quarter after quarter:

FIBRA	Reference Period	EBITDA Margin
FibraShop	1Q 2026	72.7%
Average of Other FIBRAs	1Q 2026	72.14%

1. RELEVANT EVENTS

1.4 ENTERPRISE VALUE

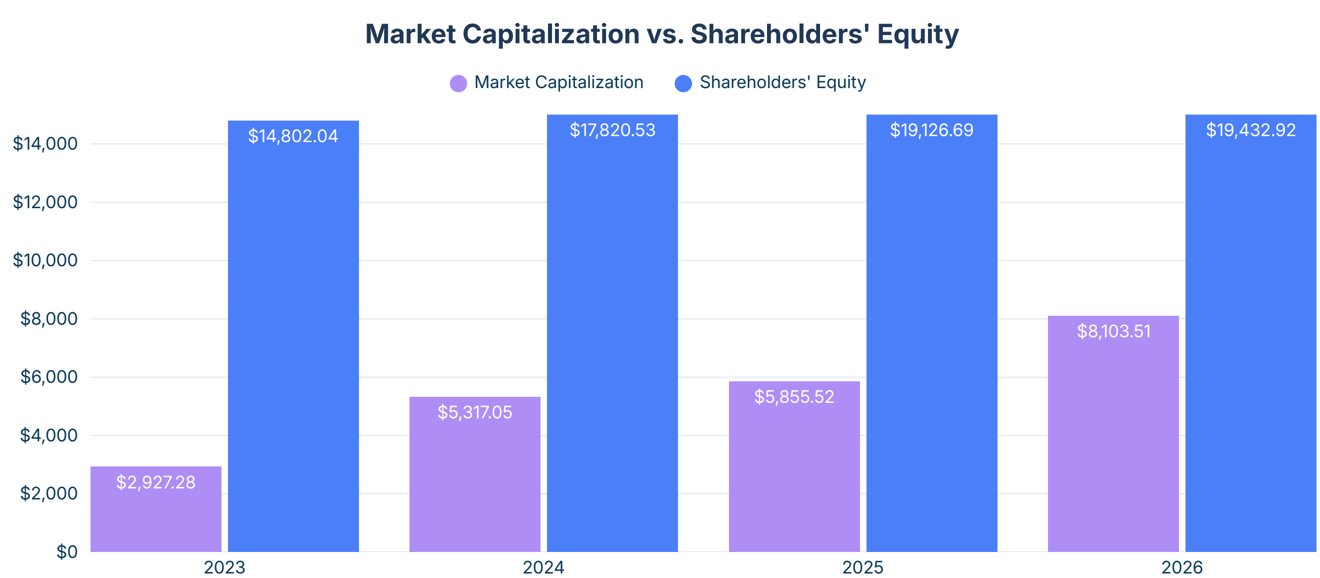
As illustrated above, FibraShop has delivered solid total return performance. However, we believe that its market capitalization does not yet fully reflect the intrinsic value of our portfolio, presenting a meaningful opportunity for future value creation.

FibraShop's market capitalization has nearly tripled (+174%), while shareholders' equity has increased by 31%.

The implied discount between FibraShop's market capitalization and shareholders' equity has narrowed significantly, declining from 80.2% in 2023 to 58.3% in 2026. This indicates that the market has begun to more accurately recognize the underlying value of the Company's assets. Nevertheless, the remaining 58.3% discount suggests that a meaningful revaluation opportunity still exists, representing additional value creation potential for investors as this trend continues to strengthen.

FIBRASHOP	Market Capitalization	Shareholders' Equity	Market Capitalization / Shareholders' Equity
2023	$2,927.28	$14,802.04	19.78%
2024	$5,317.05	$17,820.53	29.84%
2025	$5,855.52	$19,126.69	30.61%
2026	$8,103.51	$ 19,432.92	41.70%

Cifras en millones de pesos.



1. RELEVANT EVENTS

1.4 ENTERPRISE VALUE

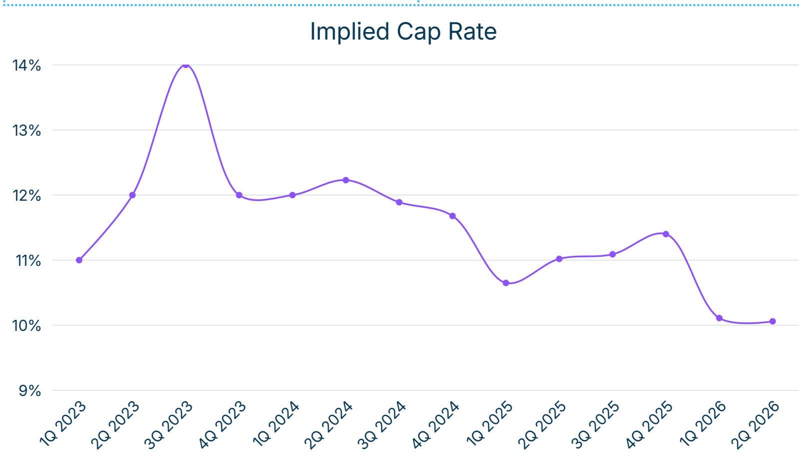
Property values are derived from the present value of future operating cash flows (NOI), making their growth directly linked to the operating performance of the portfolio. Our annualized NOI has increased steadily (+14% since 2023), reflecting a more efficient and profitable operation that naturally supports higher property values, which are independently appraised each reporting period.

FIBRASHOP	Property Value*	Enterprise Value**	Annualized NOI***
4Q 2023	$24,083.00	$14,268.90	$1,783.34
4Q 2024	$28,617.00	$17,083.20	$1,874.35
4Q 2025	$30,618.00	$17,884.61	$1,969.69
2Q 2026	$30,866.00	$20,205.28	$2,026.66

Figures in millions of Mexican pesos.
* Property values are determined by an independent third-party appraiser.
** Enterprise Value = Market Capitalization + Interest-Bearing Debt – Cash and Cash Equivalents.
*** The 2026 annualized NOI represents a projection based on first-half (1H26) NOI. This estimate is conservative, as it does not reflect the seasonality typically observed during the second half of the year.

In addition to operating growth, a second factor has contributed to the increase in property values: the compression of the implied cap rate, which has steadily declined from 12.00% to 10.06%. This lower capitalization rate reflects a reduced perception of risk among both the market and independent appraisers regarding the quality and stability of our portfolio. As a result, the 28% increase in property values is driven by the combination of these two factors: stronger operating cash flow generation and a lower discount rate applied to those cash flows. If this trend continues, property values are expected to continue appreciating in the periods ahead.

FIBRASHOP	Implied Cap Rate
4T 2023	12.00%
4T 2024	11.68%
4T 2025	11.40%
2T 2026	10.06%



1. RELEVANT EVENTS

MOODY'S LOCAL ASSIGNS AA-.MX RATING TO FSHOP 17-2 AND FSHOP 25U CBFIS

On July 6, 2026, Moody's Local México assigned an AA-.mx long-term senior unsecured local currency debt rating, with a stable outlook, to FibraShop's FSHOP 17-2 and FSHOP 25U long-term debt certificates.

The FSHOP 17-2 issuance, totaling Ps. 1,600 million, was placed in July 2017 with an approximate 10-year maturity and carries a fixed interest rate of 9.13%. The FSHOP 25U issuance totals Ps. 1,950 million, has an approximate six-year maturity, and bears a fixed interest rate of 7.61%. Both issuances are structured with a bullet repayment at maturity and form part of FibraShop's revolving long-term debt certificate program, with an authorized amount of up to Ps. 10,000 million, or its equivalent in UDIs, and a five-year program term.

The assigned rating is aligned with FibraShop's long-term issuer rating and reflects, among other factors, its consistently high occupancy levels—maintained above 92%—an average lease term of approximately five years, the credit quality of its tenant base, the geographic diversification of its portfolio, and its business strategy centered on the "Centros de Vida" model. Moody's also recognized the Company's sound liquidity position and access to committed credit facilities.
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Moody's also highlighted FibraShop's recent progress in reducing its leverage level.

This rating reaffirms FibraShop's commitment to transparency and the financial strength of its outstanding debt instruments, as well as its long-term sustainable growth strategy for the benefit of its investors.

To access the press release issued by Moody's Local México, please visit the following link:

https://moodyslocal.com.mx/wp-content/uploads/2026/07/ML-MX-PR-Fideicomiso-Irrevocable-Numero-6206.pdf

1. RELEVANT EVENTS

CENTRO DE VIDA

In our 1Q2026 Financial Report, we introduced a new section to track the progress of the transformation of selected properties into Centros de Vida. In this report, we present the key milestones and initiatives implemented during the quarter as part of this strategy.

PROGRESS OF THE PUERTO PARAÍSO LIFE CENTER TRANSFORMATION – 2026

We are currently executing Phase I of the Puerto Paraíso transformation project. This phase includes the redevelopment of the following areas:

OASIS | WALKWAY | SPORTS AREA | TUNNEL | LOBBY

OASIS

The purpose of this area is to create a new destination within the marina, serving as an urban plaza featuring an open-air forum with a central fountain.

The project also includes a comprehensive landscape design aimed at creating a comfortable microclimate that encourages visitors to spend more time in this public space. In addition, the existing retail terraces will be reconfigured to enhance their functionality. Every element of the design has been conceived to support the activities and experiences that define the Centro de Vida concept.

1. RELEVANT EVENTS

WALKWAY

The purpose of this area is to create a gathering space on the upper level with visibility from the marina. It will serve as the primary event venue, accommodating large gatherings while taking advantage of the open space and shaded environment. This area marks the beginning of the pedestrian route leading to the new Sports Area. The pergola is integrated with a series of landscaped planters designed to create a pleasant microclimate throughout the space while providing comfortable seating and gathering areas that support the surrounding retail and dining establishments.

SPORTS AREA

The purpose of this area is to create a gathering space on the upper level overlooking the marina. It will serve as the primary event venue, accommodating large gatherings while taking advantage of the open space and the shaded environment. This area marks the beginning of the pedestrian route leading to the new Sports Area. The pergola is supported by a series of landscaped planters designed to create a pleasant microclimate throughout the space, while also providing comfortable areas where visitors can relax and enjoy the offerings of the surrounding retail and dining establishments.

1. RELEVANT EVENTS

TUNNEL

The purpose of this area is to establish a direct connection between the Walkway and the Sports Area. As part of this redevelopment, a new, wider retail corridor has been created, incorporating landscaped planters to enhance the visitor experience. This corridor will provide access to a new restaurant area with outdoor terraces facing the exterior pedestrian flow, extending the retail terraces located along the Walkway.

LOBBY

This area creates a new access point from Lázaro Cárdenas Boulevard, enhancing the visibility of the shopping center's entrance and providing a more welcoming arrival experience. The project also incorporates a new landscape design which, like the other redevelopment areas, is intended to create a pleasant microclimate for visitors accessing public transportation from this location. In addition, the property's exterior signage will be upgraded to strengthen Puerto Paraíso's visual presence and urban identity within the local community.

1. RELEVANT EVENTS

DIVIDEND DISTRIBUTION

At its meeting held on July 20, the Technical Committee approved a distribution totaling Ps. 130 million, equivalent to Ps. 0.2040 per CBFI, payable no later than August 6, 2026.

	2Q 2026	1Q 2026	4Q 2025	3Q 2025	2Q 2025	Variation 2Q 26 VS 2Q 25
Certificates with Economic Rights	637,115,444	637,115,444	637,115,444	637,115,444	637,115,444	-
Distribution	**130 mp**	**125 mp**	**115mp**	**110mp**	**105mp**	24%
Total Taxable Income			3.5mdp	-	-	**-**
Capital Reimbursement	**130 mp**	**125 mp**	111.5 mp	110mp	105 mp	**24%**
Pesos per CBFI	0.2040	0.1962	0.1805	0.1727	0.1648	**24%**
Average Quarterly Price	$11.96	$9.66	$8.64	$8.74	$8.84	**35%**
Annualized Distribution Yield	6.82%	8.12%	8.36%	7.90%	7.46%	**-0.94 pp**

100% of the distribution corresponds to a capital reimbursement.

DIVIDEND DISTRIBUTION GUIDE

	2026		
	Low	**High**	**Meets target**
Distribution per CBFI	0.65	0.80	Above Target Range
2Q 2026 Annualized Distribution	0.8160		

The cumulative distribution through 2Q2026 amounts to Ps. 0.4002 per CBFI. Accordingly, progress toward the Distribution Guidance target represents 50.0% of the upper end of the guidance range and 61.6% of the lower end.

Low-End Scenario: 61.6%

High-End Scenario: 50.0%

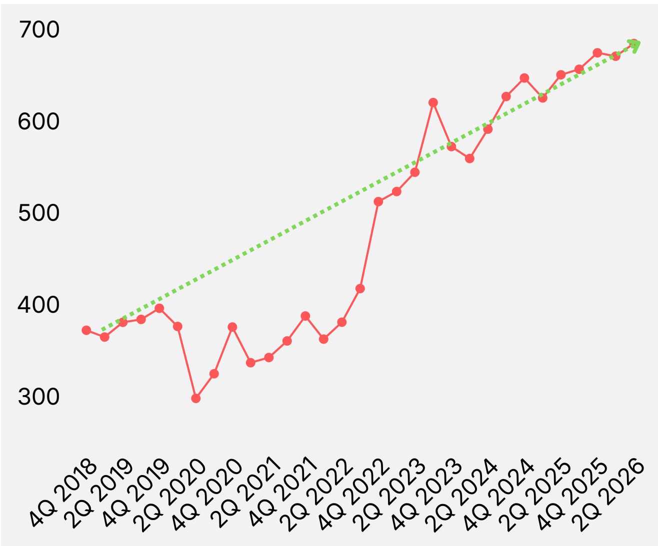
2. KEY OPERATING AND FINANCIAL METRICS

	2Q 2026	1Q 2026	4Q 2025	3Q 2025	2Q 2025	%Δ 2Q2026 vs 1Q2026	%Δ 2Q2026 vs 2Q2025
Total Revenues	684.37	670.53	674.25	656.32	650.25	2.06%	5.25%
Total Expenses	200.37	188.48	188.84	183.09	180.35	6.31%	11.10%
Depreciation and Amortization	4.83	4.78	4.42	4.48	4.85	0.94%	-0.37%
Operating Income	484.00	482.05	485.40	473.23	469.9	0.40%	3.00%
NOI	508.20	505.13	509.63	496.24	493.18	0.61%	3.05%
EBITDA	488.83	486.84	489.82	477.71	474.75	0.41%	2.97%
Operating Margin	70.72%	71.89%	71.99%	72.10%	72.26%	-1.63%	-2.13%
NOI Margin	74.26%	75.33%	75.58%	75.61%	75.84%	-1.43%	-2.09%
EBITDA Margin	71.43%	72.60%	72.65%	72.79%	73.01%	-1.62%	-2.17%
Adjusted Net Income	198.00	187.82	190.53	164.40	170.69	5.42%	16.00%
Net Income per CBFI	0.3107	0.2948	0.2991	0.2580	0.2679	5.38%	15.96%
CBFIs with Economic Rights	637.12	637.12	637.12	637.12	637.12	0.00%	0.00%
Total Assets	32,577	32,204	32,152	31,700	31,451	1.16%	3.58%
Interest-Bearing Debt	12,637	12,550	12,497	12,431	12,323	0.70%	2.54%
Equity	19,433	19,187	19,170	18,832	18,478	1.28%	5.16%
LTV	38.79%	38.97%	38.87%	39.22%	39.18%	-0.46%	-1.00%
P/E ratio*	10.94	9.18	8.66	9.02	9.29	19.21%	17.71%
EV/EBITDA**	10.33	9.58	9.37	9.43	9.46	7.82%	9.16%
Implied CAP RATE***	10.06%	10.11%	11.40%	11.09%	11.02%	-0.51%	-8.75%
Market Capitalization	8,104	6,547	5,856	5,921	5,992	2.49%	35.24%
AMEFIBRA FFO	204.41	194.28	196.20	170.14	176.84	5.21%	15.58%

*P/E Ratio – Calculated as the average closing CBFI price divided by the trailing twelve-month net income per CBFI.
**EV/EBITDA – Calculated as market capitalization plus interest-bearing debt, less cash and cash equivalents, divided by trailing twelve-month EBITDA.
***Implied Cap Rate – Calculated as annualized NOI for the period (i.e., quarterly NOI multiplied by four) divided by Enterprise Value, defined as market capitalization (calculated using the average number of CBFIs outstanding during the quarter multiplied by the average CBFI price for the quarter) plus net debt at the end of the quarter.

REVENUES

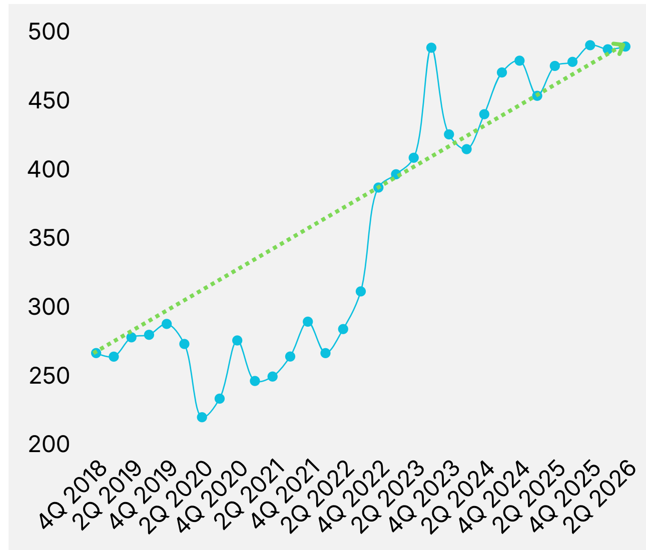
MP 684.37



Revenue has increased by 84.1% since 4Q2018, rising from Ps. 371.71 million to Ps. 684.37 million.

EBITDA

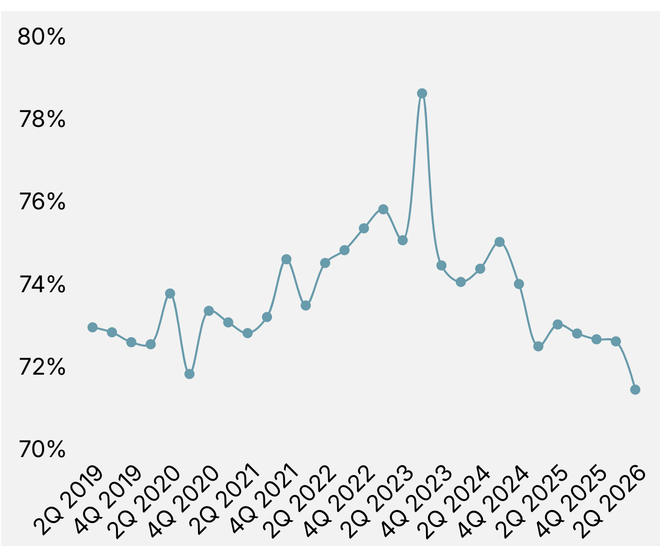
MP 488.83



EBITDA has increased by 83.8% since 4Q2018, rising from Ps. 266.02 million to Ps. 488.83 million.

EBITDA MARGIN

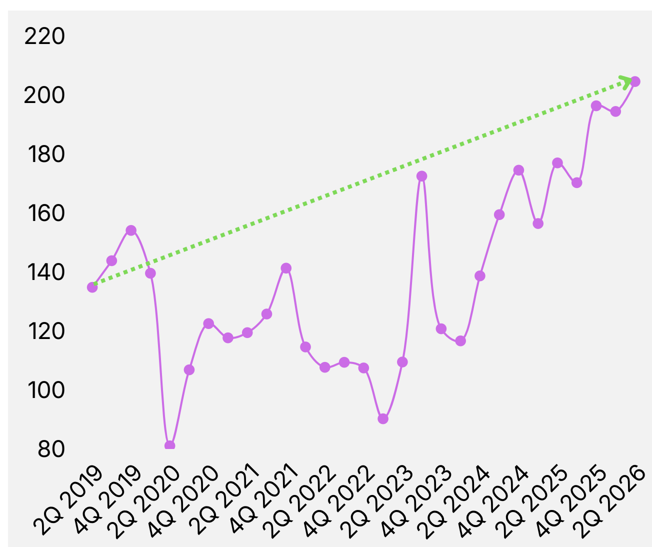
MP 71.43%



The EBITDA margin has remained stable over the past eight years, ranging from 72.94% in 2Q2019 to 71.43% currently.

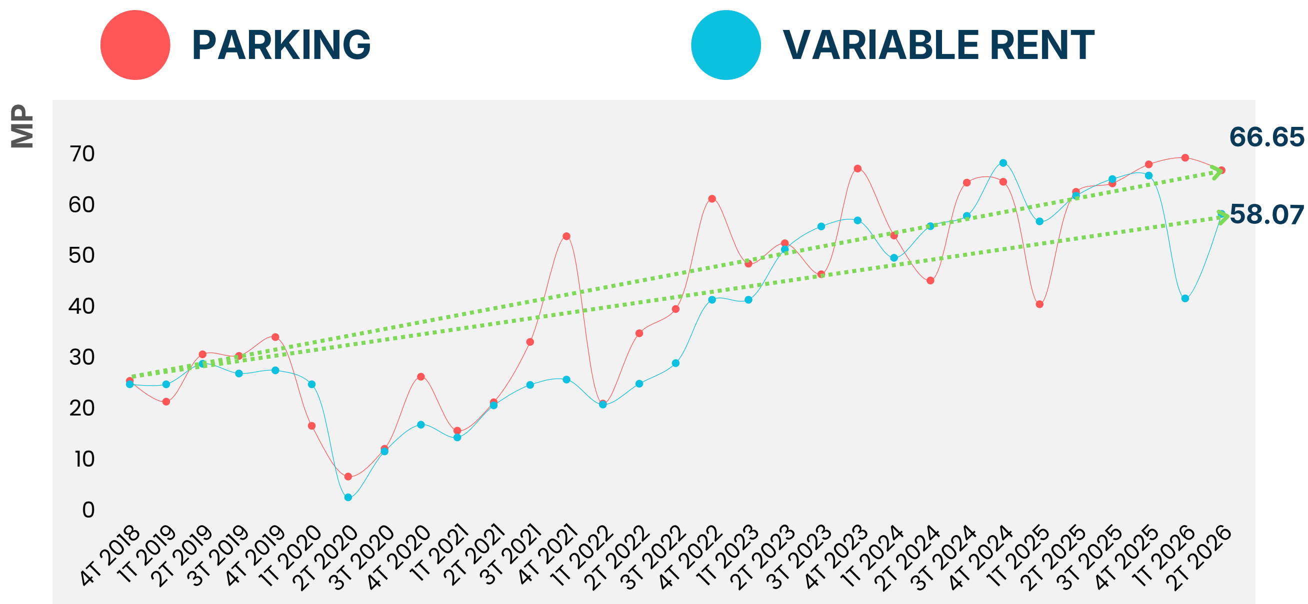
FFO AMEFIBRA

MP 204.41

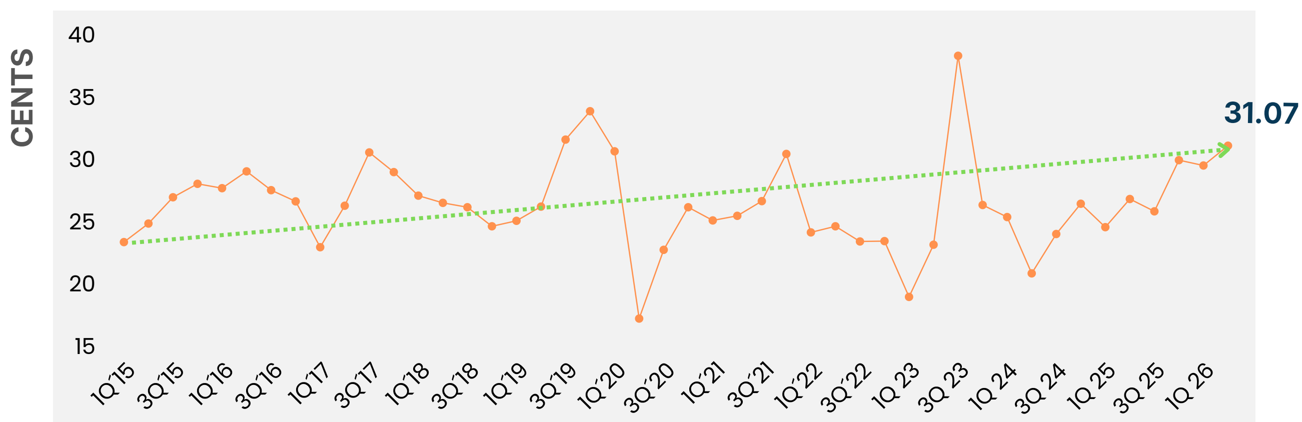


FFO has increased by 51.8% since 2Q2019, rising from Ps. 134.67 million to Ps. 204.41 million.

2. KEY OPERATING AND FINANCIAL METRICS

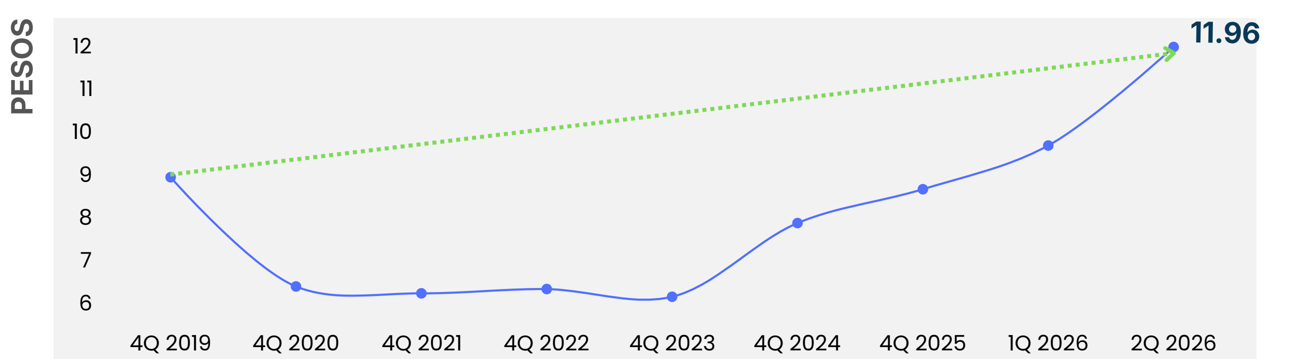


ADJUSTED QUARTERLY NET INCOME PER CBFI



Beginning in 3Q2023, the number of CBFIs outstanding increased by approximately 40% following the incorporation of strategic assets into the portfolio. Despite this increase, adjusted net income per CBFI has maintained a long-term upward trend, confirming that value per CBFI for our existing holders has not been diluted.

PRICE PER CERTIFICATE



2. KEY OPERATING AND FINANCIAL METRICS

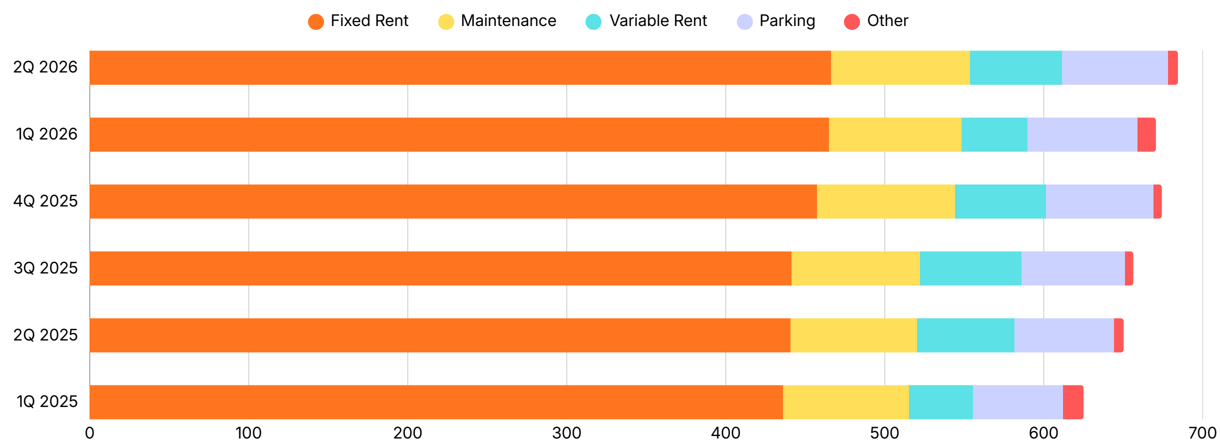
FFO RECONCILIATION

	2Q 2026	1Q 2026	4Q 2025	3Q 2025	2Q 2025
Total Revenues	684.37	670.53	674.25	656.32	650.25
Total Expenses	200.37	188.48	188.84	183.09	180.35
Operating Income	**484.00**	**482.05**	**485.40**	**473.23**	**469.90**
Comprehensive Financing Result	(266.98)	(273.93)	(278.50)	(291.03)	(279.87)
Share of Results of Associates					
UDI Debt Valuation	(6.64)	(26.62)	(9.50)	(7.91)	(27.86)
Fair Value Adjustment of Investment Properties	210.48		619.68	292.60	590.00
Loss on Sale of Property					
Allowance for Expected Credit Losses	(40.00)		(80.00)		
Income Tax Provision					
NET INCOME FOR THE PERIOD	**380.86**	**181.51**	**737.08**	**466.89**	**752.18**
(-) Non-Controlling Interest	19.09	20.31	16.37	17.79	19.35
Controlling Interest's Share of IFRS Comprehensive Income/(Loss) for the Period	**361.76**	**161.20**	**720.71**	**449.10**	**732.83**
Unrealized Gain/(Loss) from Changes in the Fair Value of Investment Properties	(210.48)		(619.68)	(292.60)	(590.00)
Realized Gains/(Losses) from the Sale of Real Estate Assets, Including Gains or Losses from Discontinued Operations					
Depreciation of Equipment	4.83	4.78	4.42	4.48	4.85
Leasing Commissions	0.27	0.30	0.33	0.34	0.40
Unrealized Gains/(Losses) on Monetary Assets and Liabilities (Including the Effect of UDI-Valued Debt, if Applicable)	46.64	26.62	89.50	7.91	27.86
Costs of Internal Personnel Exclusively Dedicated to In-House Brokerage, Leasing, or Construction Services	1.38	1.38	0.92	0.91	0.91
FFO AMEFIBRA	**204.41**	**194.28**	**196.20**	**170.14**	**176.84**

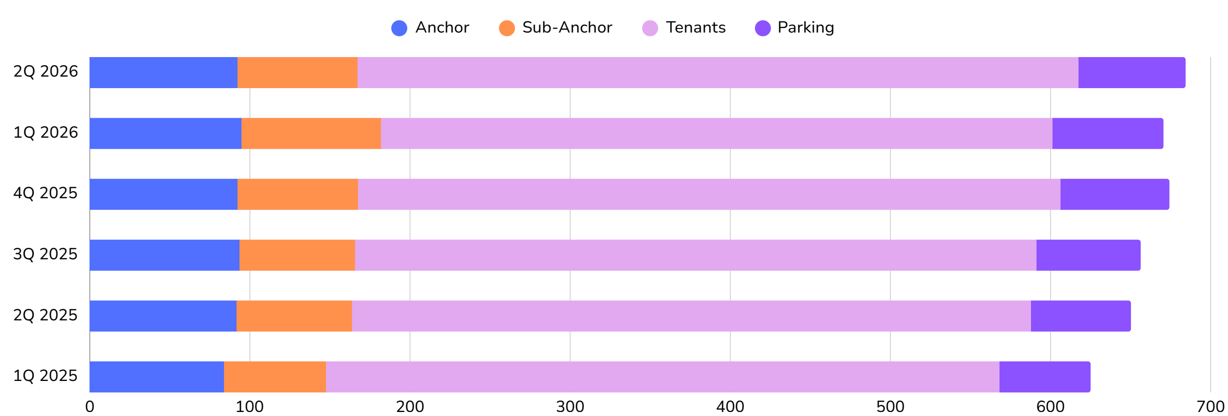
*In accordance with the guidelines established by Amefibra.

3. REVENUE COMPOSITION

	Fixed Rent	Maintenance	Variable Rent	Parking	Other	Total
2Q 2026	466.23	87.42	58.01	66.65	6.06	**684.37**
1Q 2026	465.05	83.38	41.46	69.10	11.53	**670.53**
4Q 2025	457.55	86.68	57.18	67.80	5.04	**674.25**
3Q 2025	441.46	80.82	64.01	64.91	5.12	**656.32**
2Q 2025	440.84	79.67	61.33	62.40	6.00	**650.25**



	Anchor	Sub-anchor	Tenants	Parking	Total
2Q 2026	92.43	74.86	450.43	66.65	**684.37**
1Q 2026	90.94	73.24	437.25	69.10	**670.53**
4Q 2025	92.49	75.17	438.79	67.80	**674.25**
3Q 2025	93.6	72.12	425.69	64.91	**656.32**
2Q 2025	91.90	72.08	423.86	62.40	**650.25**



3. REVENUE COMPOSITION

The following table presents the financial information by property type for the second quarter of 2026.

CONCEPT	Total revenues	Total Expenses	Capital Expenditures	Average Revenue per m² (Ps.)
Centros de Vida	276.11	44.63	12,780	423
Fashion Mall	202.64	29.06	8,490	**335**
Power Center	184.89	34.70	8,648	198
Community Center	20.73	4.65	948	265
Totals	**684.37**	**113.01**	**30,866**	**302**

4. IMPLEMENTATION OF IFRS 18

The following presents the implementation of IFRS 18 with respect to Management-Defined Performance Measures (MPMs):

	Current Classification
Rental Revenues	590.89
Other Operating Income	93.48
Total Revenues	**684.37**
Operating Expenses	171.48
Insurance	4.69
Advisory Fees	22.08
Professional Fees	2.13
Total Operating Expenses	**200.38**
Operating Income	**483.99**
Financing Costs	
Interest Income	19.40
Interest Expense	(286.38)
Net Financing Costs	**(266.98)**
Fair Value Adjustment of Investment Properties	210.48
UDI Debt Valuation	(6.64)
Allowance for Expected Credit Losses	(40)
Income Before Taxes	**380.85**
Income Taxes	
Consolidated Net Income	**380.85**
Consolidated Net Income Attributable to:	
Controlling Interest	361.76
Non-Controlling Interest	19.09
Consolidated Net Income	**380.85**

	IFRS 18
Rental Revenues	590.89
Other Operating Income	93.48
Fair Value Adjustment of Investment Properties	210.48
Total Revenues	**894.85**
OPERATING EXPENSES	171.48
Allowance for Expected Credit Losses	40.00
Insurance	4.69
Advisory Fees	22.08
Professional Fees	2.13
Total Operating Expenses	**240.38**
Operating Profit	**654.47**
Interest Income on Cash and Cash Equivalents	19.40
Profit Before Financing and Income Taxes	**673.87**
Interest Expense on Borrowings	286.38
UDI Debt Valuation	6.64
Interest Cost on Defined Benefit Obligations	
Profit Before Income Taxes	**380.85**
Income Tax Expense	
Profit for the Period	**380.85**
Consolidated Net Income Attributable to:	
Controlling Interest	361.76
Non-Controlling Interest	19.09
Consolidated Net Income	**380.85**

Figures in millions of Mexican pesos.

IFRS 18 does not change the economic substance of the business; it only changes the presentation and classification of financial information.

4. IMPLEMENTATION OF IFRS 18

The following presents the implementation of IFRS 18 with respect to Management-Defined Performance Measures (MPMs):

NOI

Rental Revenues	590.89
Other Operating Income	93.48
Operating Expenses	(171.48)
Insurance	(4.69)
NET OPERATING INCOME (NOI)	**508.20**

EBITDA

Rental Revenues	590.89
Other Operating Income	93.48
Operating Expenses	(171.48)
Insurance	(4.69)
Advisory Fees	(22.08)
Professional Fees	(2.13)
(+) Depreciation	4.83
EBITDA	**488.82**

FFO AMEFIBRA

Controlling Interest's Share of IFRS Comprehensive Income/(Loss) for the Period	361.76
Unrealized Gain/(Loss) from Changes in the Fair Value of Investment Properties	(210.48)
Depreciation of Equipment	4.83
Brokerage Commissions	0.27
Unrealized Loss on Monetary Assets and Liabilities, Including the Effect of UDI-Valued Debt	46.64
Costs of Internal Personnel Dedicated to Leasing or Construction Services	1.38
FFO AMEFIBRA	**204.40**

5. CALCULATION OF PROPERTY OPERATING MARGIN

The property operating margin includes the revenue generated by each property and the expenses directly associated with its maintenance. The net operating margin is determined after incorporating landlord expenses:

	2Q 2026	1Q 2026	4Q 2025	3Q 2025	2Q 2025
Total Revenues	684.37	670.53	674.25	656.32	650.25
Property Operating Expenses	113.01	103.14	105.90	108.53	104.85
Property Operating Income	**571.36**	**567.39**	**568.35**	**547.80**	**545.40**
Property Operating Margin	**83.49%**	**84.62%**	**84.29%**	**83.46%**	**83.88%**
Landlord Expenses (Insurance, Property Taxes, Appraisals, Employee Benefit Obligations)	20.91	20.49	22.25	20.37	19.89
Net Property Operating Income	**550.45**	**546.90**	**546.10**	**527.42**	**525.51**
Net Property Operating Margin	**80.43%**	**81.56%**	**80.99%**	**80.36%**	**80.82%**

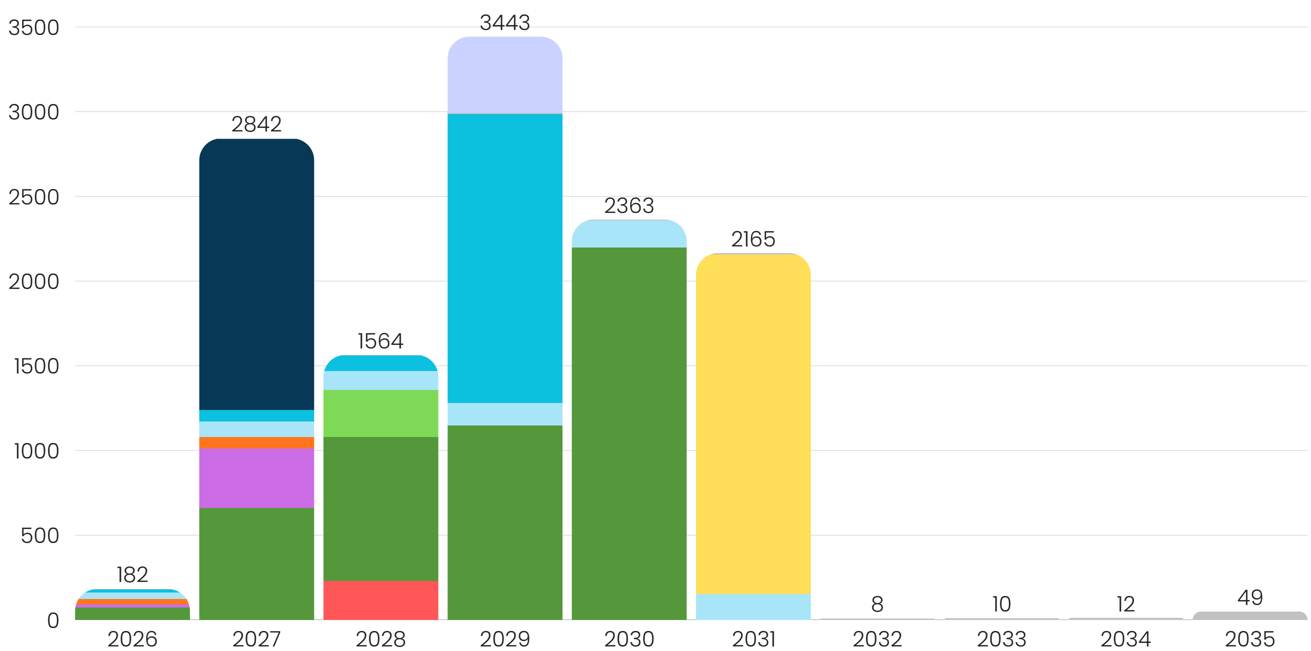
6. DEBT AS OF 2Q 2026

Liability	Outstanding Balance (Ps. million)	Currency	Interest Rate	Encumbered Assets
FSHOP 17-2	1,600	pesos	9.13%	
FSHOP 25 U*	2,003	UDIS	7.61%	
Public Debt	**3,603**	**29%**		
2025 Syndicated Loan – Tranche A (Revolving)	230	pesos	TIIE fondeo + 24 pbs + 2.25%	Plaza Cibeles, Los Atrios
2022 Syndicated Loan – Tranche B	4,938	pesos	TIIE fondeo + 24 pbs + 2.25%	Las Misiones y Texcoco
NAFIN (revolving)	368	pesos	TIIE + 2.35%	City Center Bosque Esmeralda
BanBajio	100	pesos	TIIE + 2.00%	Galerías Mall Sonora
BanBajio	684.5	pesos	TIIE + 2.50%	Galerías Mall Sonora
Syndicated (La Perla)	1,884	pesos	TIIE + 2.20%	La Perla
Scotiabank (revolving)	280	pesos	TIIE + 2.25%	La Luciérnaga
MIFEL	99	pesos	TIIE + 2.4%	Jurica
BanCoppel (revolving)	450	pesos	TIIE fondeo + 2.2%	Cedros y Juriquilla
Bank debt	**9,034**	**71%**		
Total debt	**12,637**	**100%**		

UDI value based on an exchange rate of Ps. 8.815225 per UDI as of the end of June 2026.

6. DEUDA AL 2T 2026

	Mifel	Syndicated Tranche A	Syndicated Tranche B	SCOTIABANK	Bajío	Bajío	FSHOP 25U	Syndicated (La Perla)	FSHOP 17-2	NAFIN	BanCoppel
Credit line	**99**	**230**	**4,938**	**280**	**684.5**	**100**	**2,003**	**1,884**	**1,600**	**368**	**450**
Type	Credit line	Credit line	Credit line	Credit line	Credit line	Credit line	Bond	Credit line	Bond	Credit line	Credit line
Term	10 years	3 years + 1	4 years	3 years	8 years	3 years	6 years	5 years	10 years	4 years	3 years
Maturity	August 2035	June 2029	June 2029	July 2028	Oct 2031	June 2027	Nov 2031	Nov 2029	July 2027	July 2027	Feb 2029
Collateral	Mortgage	Mortgage	Mortgage	Mortgage	Mortgage	Mortgage	Unsecured	Mortgage	Unsecured	Mortgage	Mortgage



Peso amount based on the latest UDI value as of the end of the quarter.

7.COVENANTS

With respect to the FSHOP17-2 and FSHOP25U debt issuances, FibraShop is required to remain in compliance with the following financial covenants:

Covenants	Limit	Actual	It satisfies
Outstanding Debt Limit	Not greater than: 50%	38.79%	✓
Secured Debt Limit	Not greater than: 40%	27.74%	✓
Debt Service Coverage	Not less than: 1.5x	1.63	✓
Financing Limit	Not greater than: 50%	38.79%	✓
Unencumbered Assets to Unsecured Debt	Not less than: 150%	312.36%	✓

The debt service covenant is calculated based on interest actually paid, excluding financing fees that were paid in advance.

The unencumbered assets to unsecured debt covenant is calculated by taking into account the total value of the assets pledged as collateral securing all credit facilities.

8. LEVERAGE LEVEL AND DEBT SERVICE COVERAGE RATIO

In compliance with the regulations issued by the National Banking and Securities Commission (CNBV),[^1] FibraShop is required to disclose to the market its Leverage Level and Debt Service Coverage Ratio.

Al cierre del segundo trimestre el Nivel de Endeudamiento de FibraShop fue de 38.79%. El límite es de 50%.

AMOUNTS USED IN THE CALCULATION OF THE DSCR

$$ICD_t = \frac{AL_0 + \sum_{t=1}^{4} IVA_t + \sum_{t=1}^{4} UO_t + LR_0}{\sum_{t=1}^{4} I_t + \sum_{t=1}^{4} P_t + \sum_{t=1}^{4} K_t + \sum_{t=1}^{4} D_t}$$

AL0	Liquid Assets	535.04
IVAt	VAT Recoverable	0.70
UOt	Estimated Operating Income	1,933.43
LR0	Undrawn Credit Lines	1,370.00
It	Estimated Interest Amortization	1,110.42
Pt	Scheduled Principal Amortization*	907.76
Kt	Estimated Recurring Capital Expenditures	
Dt	Estimated Non-Discretionary Development Expenses	
ICDt	**Debt Service Coverage Ratio**	**1.90**

9. CBFI PERFORMANCE IN THE MEXICAN STOCK MARKET

Based on the market performance of FibraShop's CBFIs and its financial results, the following table presents the calculation of the implied cap rate at which the CBFIs are currently trading in the market.

MARKET INDICATORS	2Q 2026	1Q 2026	4Q 2025	3Q 2025	2Q 2025
Closing Price at Period End	11.94	10.82	9.19	8.59	8.86
Average Price During the Quarter	11.96	9.66	8.64	8.74	8.84
Average Number of CBFIs Outstanding	677,498,809	677,498,809	677,498,809	677,498,809	677,498,809
Average Market Capitalization (Ps. million)	8,104	6,547	5,856	5,922	5,992
Average Daily Trading Volume (CBFIs)	95,006	64,932	57,646	35,106	55,034
Average Daily Trading Value (Ps. million)	1.14	0.63	0.50	0.31	0.49
NOI (Ps. million)	508.20	505.13	509.63	496.24	493.18
NOI per CBFI (Ps.)	0.75	0.75	0.75	0.73	0.73
Earnings per CBFI	0.3107	0.2948	0.2991	0.258	0.2679
Yield Based on Average Quarterly Price	10.39%	12.20%	13.84%	11.81%	12.12%
Dividend Yield Based on IPO Price	7.10%	6.74%	6.84%	5.9%	6.12%
Investment Properties (Ps. million)	30,866	30,631	30,618	29,577	29,238
Number of Properties	19	19	19	19	19

IMPLIED CAP RATE CALCULATION

Implied Cap Rate	**2Q 2026**	**2Q 2025**
Average Price for the Period	11.96	8.84
Average CBFIs Outstanding	677,498,809	677,498,809
	MP	
Market Capitalization	8,103.51	5,992.19
Interest-Bearing Debt	12,636.83	12,323.24
Cash and Cash Equivalents	535.05	422.09
Enterprise Value	20,205.29	17,893.35
Annualized Quarterly NOI	2,032.80	1,972.72
Implied Cap Rate	10.06%	11.02%
Δ% 1Q 2026 VS 1Q 2025	**-96 pb**	

10. CBFIS WITH ECONOMIC RIGHTS

For the current quarter, the number of CBFIs with economic rights totaled 637,115,444.

	CBFI´s
Global Certificate (Macrotítulo) as of March 8, 2024	692,210,517
(-) Treasury CBFIs	14,701,945
(=) CBFIs Outstanding	677,508,572
(-) Repurchased CBFIs Pending Cancellation	9,763
(=) CBFIs Outstanding on the Mexican Stock Exchange (BMV)	677,498,809
(-) CBFIs Without Economic Rights	40,383,365
(=) CBFIs with Economic Rights	637,115,444

11. DISTRIBUTION TO CBFI HOLDERS

11.1 DISTRIBUTION OF CURRENT FISCAL YEAR TAXABLE INCOME

Concept	Declared	Payment Date	Total Amount (PS$)	#CFBIS	Ps$/CBFI
Taxable Income Distributed in Cash					
Taxable Income Distributed in Real Estate Trust Certificates (CBFIs)	-		-	-	-
Total Taxable Income Distributed (Subject to Withholding Tax, if Applicable)					
Return of Capital	130,000,000	No later than August 6, 2026.	130,000,000	637,115,444	0.2040
Total Distribution (Taxable Income + Return of Capital)	130,000,000	No later than August 6, 2026.	130,000,000	637,115,444	0.2040

11.2 UNDISTRIBUTED TAXABLE INCOME FROM PRIOR FISCAL YEARS.

Concept	Declared	Payment Date	Total Amount (PS$)	Amount per CBFI
Income Tax Paid by the FIBRA on Taxable Income in Excess of the Amount Distributed*	N/A	N/A	N/A	N/A
Undistributed Taxable Income from Previous Fiscal Years Distributed in the Current Period**	N/A	N/A	N/A	N/A

*Income tax (ISR) applicable to taxable income in excess of the amount distributed by March 15 of the following fiscal year (undistributed taxable income) must be paid within 15 days after that date. The tax paid will be creditable to CBFI holders when such taxable income is subsequently distributed, provided that it is taxable to them. No withholding tax will apply upon the distribution of such taxable income.
**There is no obligation to distribute undistributed taxable income.

11.3 DISPOSITION OF REAL ESTATE PROPERTIES BEFORE THE EXPIRATION OF THE FOUR-YEAR HOLDING PERIOD

Concept	Total amount	Amount per CBFI
Income Tax Paid by the FIBRA on Gains from the Disposition of Properties*	N/A	N/A
Gain on the Disposition of Properties Before the Completion of the 4-Year Period **	N/A	N/A

*Income tax (ISR) on the gain from the sale of the property(ies) must be paid within 15 days following the date of disposition. The tax paid will be creditable to CBFI holders when such gain is distributed, provided that it is taxable to them. No withholding tax will apply upon the distribution of such gain.
**There is no obligation to distribute the amount of the undistributed taxable income.
**There is no obligation to distribute the gain.
.

12. OPERATING PORTFOLIO

Properties	ACQ DATE	GLA FSHOP (m2)	GLA tenants (m2)	Total Managed GLA (m^2)	Acquisition Value	Property Value	Location
1.Plaza Cibeles	jul-13	79,836		79,836	1,291	3,530	Irapuato, Gto.
2.La Luciérnaga	jul-13	19,713	9,000	28,713	297	570	San Miguel de Allende, Gto.
3.Puerto Paraíso / Vía Paraíso	jul-13 /jun-24	48,304	4,902	53,206	1,502	2,700	Los Cabos, BCS
4.UC Jurica	jul-13	11,816	2,700	14,516	295	330	Santiago de Querétaro, Qro.
5.UC Juriquilla	jul-13	9,644		9,644	319	370	Santiago de Querétaro, Qro.
6.Puerta Texcoco	feb-14	63,066		63,066	939	1,785	Texcoco, Edo Mex.
7.UC Nima Shops	jul-14	3,940		3,940	116	248	Puerto Vallarta, Jal.
8.Los Atrios	ago-14	51,205		51,205	384	1,525	Cuautla, Mor.
9.Galerías Tapachula	ago-14	32,740		32,740	532	1,092	Tapachula, Chis.
10.Galerías Mall Sonora	ago-14	60,490		60,490	649	2,700	Hermosillo, Son.
11.Las Misiones	oct-14	37,781	18,607	56,388	843	2,070	Cd. Juárez , Chih.
12.City Center Bosque Esmeralda	may-15	30,343		30,343	431	770	Atizapán de Zaragoza, Edo. Mex
13.Plaza Cedros	ago-15	20,238		20,238	387	250	Jiutepec, Mor.
14.Cruz del Sur	oct-15	12,335	32,432	44,767	542	615	Cuautlancingo, Pue.
15.Puerta La Victoria	oct-17	58,937		58,937	2,857	3,150	Santiago de Querétaro, Qro.
16.Sentura Tlalnepantla	sep-17	30,929		30,929	1,032	1,208	Tlalnepantla, Edo. Mex.
17.La Perla	mar-22	88,594	26,974	115,568	5,243	6,550	Zapopan, Jal.
18. Sentura Zamora	jun-24	17,213	11,306	28,519	500	591	Zamora, Michoacán
19. San Juan del Río	jul-24	20,329	8,951	29,280	520**	812	San Juan del Río, Qro
Total Portfolio		**697,453**	**114,872**	**812,325**	**18,679**	**30,866**	

13. PROPERTY OCCUPANCY

During the quarter, the average occupancy rate across the total portfolio was 94.88%. The stabilized portfolio occupancy rate was 96.92%, excluding La Perla and the newly acquired properties.

La Perla 91%

Plaza Cibeles 99%

Puerta Texcoco 97%

Galerías Mall Sonora 98%

Puerta la Victoria 100%

Las Misiones 97%

Puerto Paraíso 86%

Plaza Atrios 99%

Cruz del Sur 97%

Galerías Tapachula 98%

Sentura Tlalnepantla 78%

City Center 99%

San Juan del Río 97%

La Luciérnaga 100%

Sentura Zamora 84%

Plaza Cedros 81%

UC Jurica 86%

UC Juriquilla 99%

UC Nima Shops 100%

Weighted Average Occupancy Rate of the Total Portfolio
94.88%

Weighted Average Occupancy Rate of the Stabilized Portfolio
96.92%

14. CONTRACT CHARACTERISTICS

FibraShop seeks to maintain a well-diversified portfolio by tenant category (based on both revenue and gross leasable area) in order to mitigate the risk of dependence on any single sector that may be more exposed to changes in economic cycles.

The principal revenue-generating tenant categories are:

- Entertainment
- Fashion and Footwear
- Department Stores

Together, these categories account for 50% of total revenue.

It is important to note that no single tenant category accounts for more than 32% of total revenue. This reflects a well-diversified revenue base by economic activity and a balanced portfolio across tenant categories.

LEASABLE AREA BY BUSINESS SEGMENT

Segment	%
Department Store	16.0%
Fashion and Footwear	17.5%
Entertainment	16.0%
Supermarket	14.0%
Food	10.9%
Home and Décor	8.3%
Sports	6.9%
Services	2.4%
Financial Services	2.4%
Health and Beauty	2.0%
Others	1.7%
Stationery	1.0%
Cars and Motorcycles	0.9%
Total	100.0%

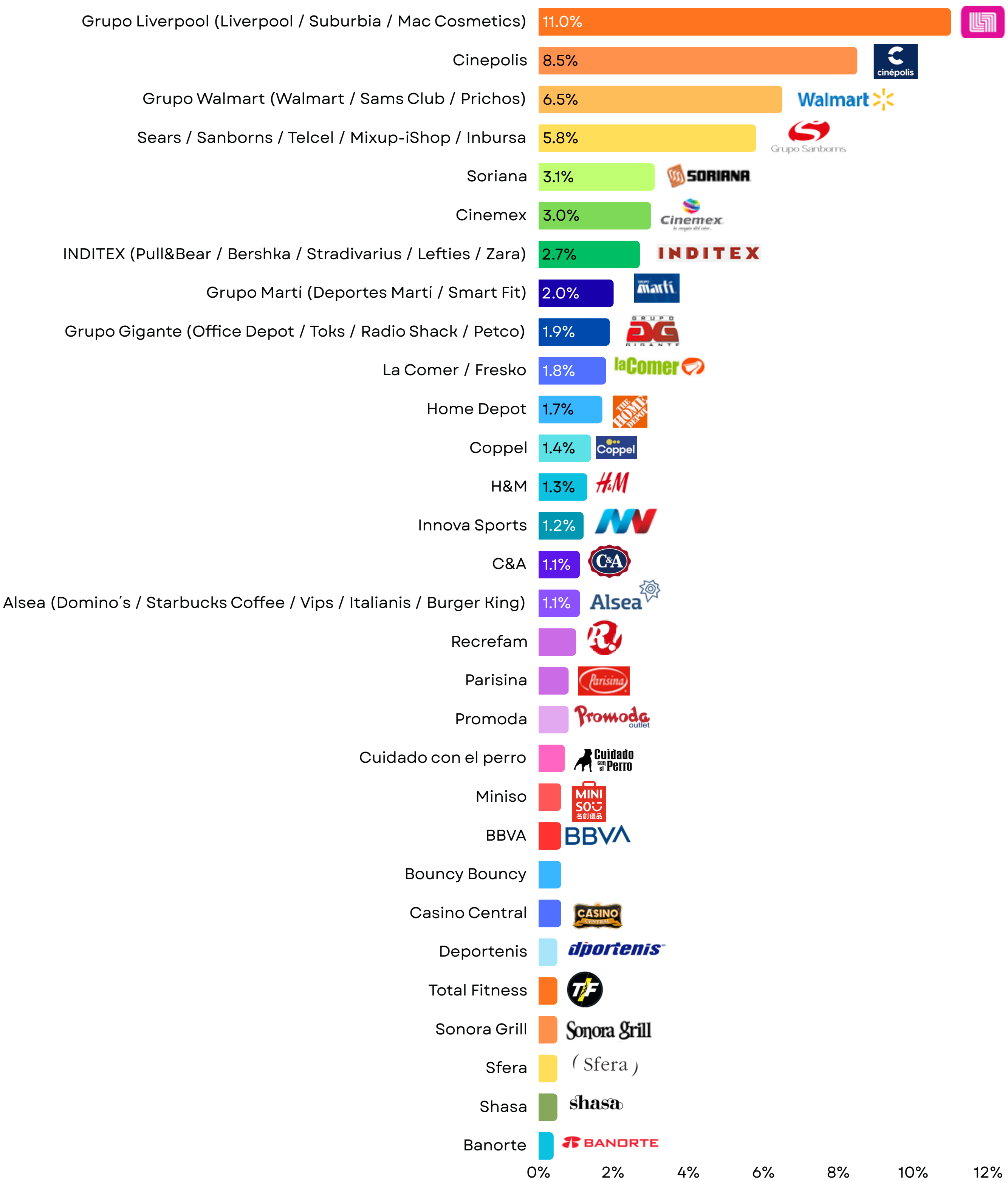
REVENUE BY BUSINESS SEGMENT

Segment	%
Fashion and Footwear	20.0%
Food	18.8%
Entertainment	13.3%
Department Store	6.9%
Home and Décor	11.0%
Sports	7.7%
Supermarket	5.9%
Financial Services	4.1%
Services	3.4%
Health and Beauty	3.8%
Others	3.1%
Cars and Motorcycles	1.4%
Stationery	0.6%
Total	100.0%

14. CONTRACT CHARACTERISTICS

Currently, the top 30 tenants (ranked by commercial and/or economic group) account for approximately 63% of the portfolio's gross leasable area (GLA) and 54% of total revenue as of June 30, 2026, as shown in the table below:

TOP 30 TENANTS BY GROSS LEASABLE AREA (GLA)

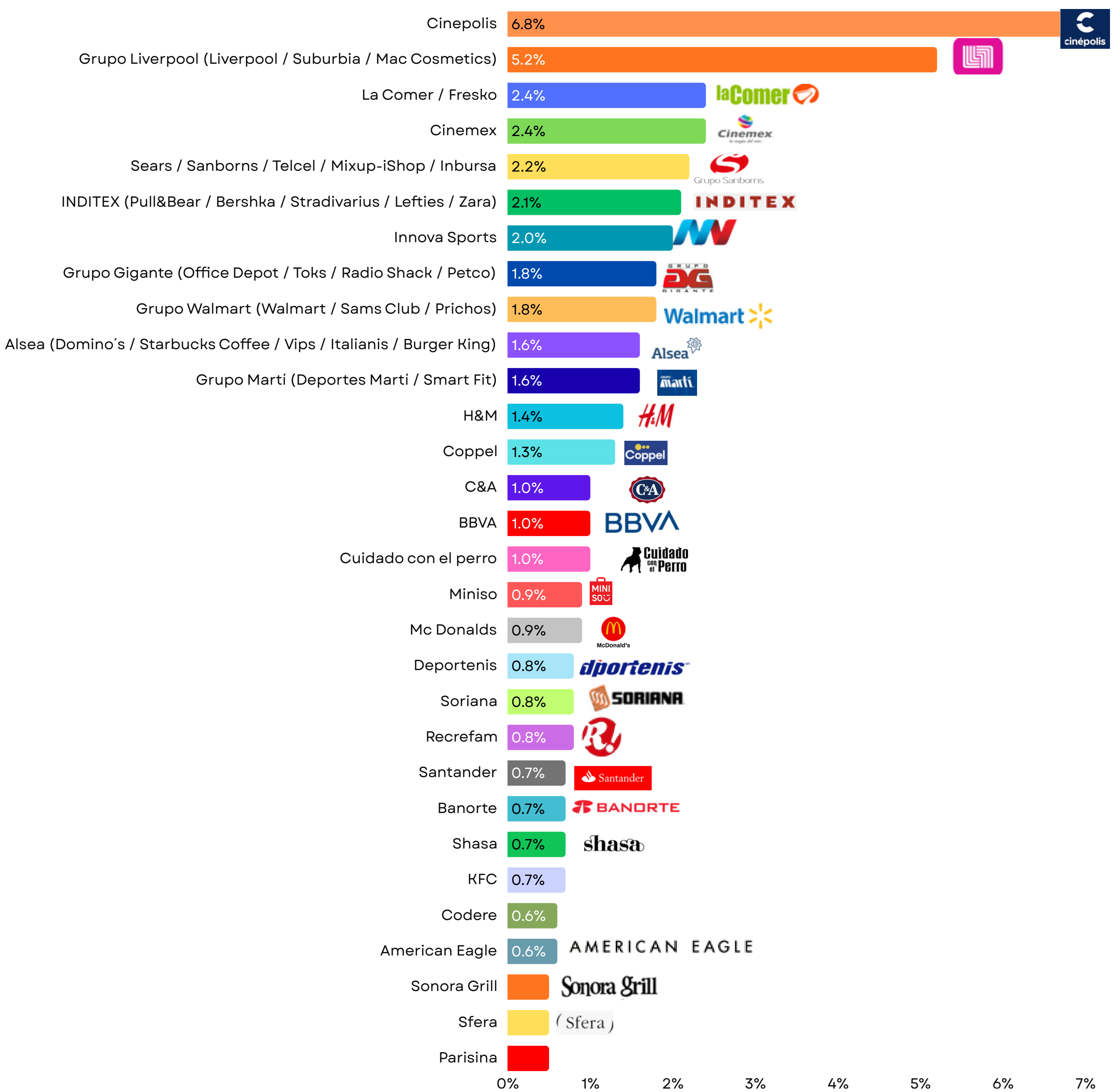


14. CONTRACT CHARACTERISTICS

It is important to note that all of the top 30 tenants are well-established national or international corporate companies.

Notably, no single tenant accounts for more than 7% of operating revenue (excluding parking revenue).

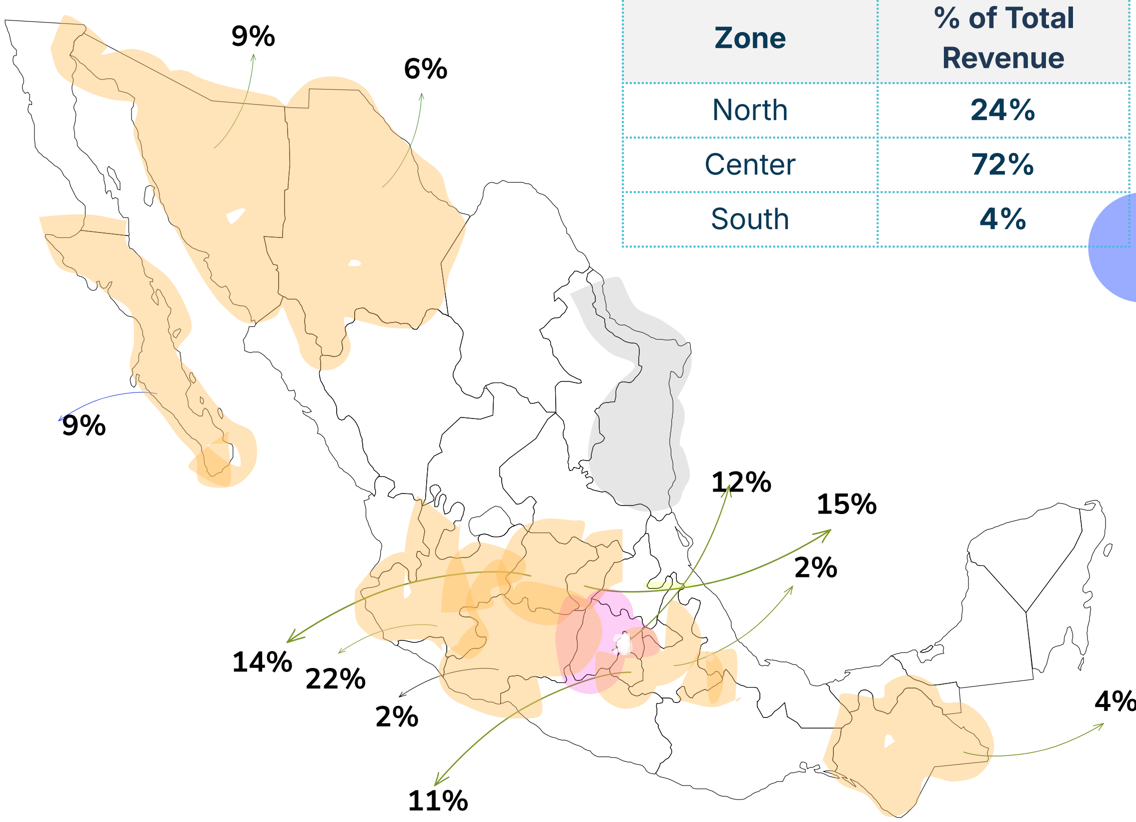
TOP 30 TENANTS BY TOTAL REVENUE



14. CONTRACT CHARACTERISTICS

REVENUE DIVERSIFICATION BY STATE

Zone	% of Total Revenue
North	**24%**
Center	**72%**
South	**4%**



State	% of Total Revenue
Guanajuato	13%
Querétaro	15%
Michoacán	2%
Baja California Sur	9%
Sonora	9%
Chihuahua	7%
Tamaulipas	Soon
Estado de México	11%
Puebla	2%
Morelos	5%
Jalisco	23%
Chiapas	4%

14. CONTRACT CHARACTERISTICS

LEASE EXPIRATION SCHEDULE

In no single year do lease expirations represent more than 30% of the portfolio's gross leasable area. The weighted average remaining lease term, based on gross leasable area, is approximately five years.

As of the end of the quarter, FibraShop had a total of 2,131 executed lease agreements with tenants, of which 2% correspond to anchor tenants, 4% to sub-anchor tenants, and the remaining 94% to inline stores, fast food, common areas, kiosks, and other tenants.

Property	2026	2027	2028	2029	2030	2031+	Total lease agreements by property
Plaza Cibeles	13%	11%	8%	8%	13%	47%	**230**
La Luciérnaga	30%	18%	13%	6%	1%	32%	**92**
Puerto Paraíso	31%	16%	10%	38%	2%	2%	**133**
UC Jurica	4%	27%	21%	12%	11%	25%	**120**
UC Juriquilla	23%	51%	14%	1%	2%	9%	**35**
Puerta Texcoco	9%	38%	43%	5%	2%	3%	**43**
UC Nima Shops	11%	23%	18%	35%	1%	12%	**28**
Los Atrios	5%	54%	9%	8%	23%	1%	**125**
Galerías Mall Sonora	27%	12%	14%	7%	25%	15%	**176**
Galerías Tapachula	13%	9%	46%	7%	4%	21%	**119**
Las Misiones	9%	10%	10%	11%	49%	11%	**173**
City Center Bosque Esmeralda	7%	5%	16%	3%	13%	56%	**86**
Plaza Cedros	11%	70%	2%	2%	9%	6%	**29**
Cruz del Sur	3%	7%	4%	75%	1%	10%	**114**
Puerta La Victoria	11%	43%	16%	11%	4%	15%	**49**
Sentura Tlalnepantla	14%	14%	45%	2%	3%	22%	**142**
La Perla	21%	23%	9%	8%	2%	37%	**266**
Sentura Zamora	10%	55%	13%	3%	5%	13%	**90**
Vía Paraíso	7%	6%	7%	9%	1%	69%	**57**
San Juan del Río	19%	40%	30%	0%	9%	2%	**24**
Total	**15%**	**15%**	**21%**	**14%**	**10%**	**25%**	**2,131**

15. ADDITIONAL INFORMATION

In accordance with the Issuers' Sole Circular (Circular Única de Emisoras, or CUE), pursuant to Article 33, Section II – Quarterly Information, additional financial and accounting information updating the annual disclosures is submitted to the Mexican Stock Exchange (BMV) through the corresponding electronic reporting formats. This information is available at: www.bmv.com.mx

16. ADDITIONAL EVENTS

There are no subsequent events that require disclosure.

ANALYST COVERAGE

As of the date of this report, FibraShop is aware that the following financial institutions and analysts have issued opinions and/or research reports regarding the Company's performance.

This does not preclude the possibility that other institutions and/or analysts may also publish opinions or research on FibraShop.

Institution	Name	E-Mail	Phone
BBVA	Francisco Chávez	f.chavez@bbva.com	52(55)56219703
BBVA	Mauricio Hernández Prida	mauricio.hernandez.1@bbva.com	52(55)56219369
JP Morgan	Felipe Barragán	felipe.barragan@jpmorgan.com	-
BTG Pactual	Gordon Lee	gordon.lee@btgpactual.com	52(55)36922200
Signum Research	Armando Rodríguez	armando.rodriguez@signumresearch.com	52(55)62370861
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CONFERENCE CALL

FibraShop invites you to participate in its conference call to discuss the results for the second quarter of 2026.

Date: Thursday, July 23, 2026
Time: 11:00 a.m. (Mexico City Time)

Participants:

- Salvador Cayón Ceballos Ceballos
- Gabriel Ramírez Fernández
- Irvin García Millán
- Mary Carmen Hernández Gómez

Link to join the meeting:
https://us06web.zoom.us/j/86059667089?pwd=h7tv4yqtczeP6UbPuQF7FBov6av3xn.1

Meeting ID: 860 5966 7089
Passcode: 695096

ABOUT FIBRASHOP

FibraShop (BMV: FSHOP 13) is a unique real estate investment option in Mexico, distinguished by its specialization, highly experienced human capital in the commercial real estate sector, and solid operational and corporate governance structure, which together ensure transparency, efficiency, and secure, profitable growth.

FibraShop is an infrastructure and real estate trust primarily established to acquire, own, manage, and develop properties in the shopping center sector in Mexico. FibraShop is managed by industry specialists with extensive experience and externally advised by FibraShop Portafolios Inmobiliarios, S.C.

Our objective is to provide attractive returns to our CBFI-holding investors through stable distributions and capital appreciation.

FORWARD-LOOKING STATEMENTS

This release may include forward-looking statements. These statements are not based on historical facts but reflect the current outlook of management. Readers are advised that such statements or estimates involve risks and uncertainties that may change due to various factors beyond the company's control.

FINANCIAL INFORMATION

Banco Actinver, S.A., Institución de Banca Múltiple
Irrevocable Trust No. 6206 and Subsidiaries
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
For the six and three-months periods ending June 30, 2026 and 2025
(Amounts expressed in thousands of Mexican pesos)
(Unaudited)

	2Q 2026	2Q 2025	June 2026	June 2025
Rental revenues	590,890	564,575	1,166,498	1,097,562
Other operating revenues	93,481	85,673	188,402	177,731
Total Revenues	**684,371**	**650,248**	**1,354,900**	**1,275,293**
Operating expenses:				
Operating expenses	171,476	152,531	332,129	302,966
Insurance	4,692	4,538	9,435	8,508
Advisory fees	22,080	21,314	43,096	41,437
Other professional fees	2,125	1,965	4,190	3,888
Total operating expenses	**200,373**	**180,348**	**388,850**	**356,799**
Operating Profit	**483,998**	**469,900**	**966,050**	**918,494**
Financing cost:				
Finance income	19,401	11,594	29,855	21,364
Finance expenses	286,383	291,460	570,762	584,449
Financing cost, net	**(266,982)**	**(279,866)**	**(540,907)**	**(563,085)**
Debt valuation to Investment Units (UDIs)	(6,640)	(27,857)	(33,257)	(56,964)
Fair Value Adjustment of Investment Properties	210,479	590,000	210,479	590,000
Allowance for Doubtful Accounts	(40,000)	-	(40,000)	-
Profit Before Income Taxes	**380,855**	**752,177**	**562,365**	**888,445**
Profit taxes:				
Income tax	-	-	-	-
Deferred income tax	-	-	-	-
Total profit taxes				
Consolidated net profit for the period	**380,855**	**752,177**	**562,365**	**888,445**
Consolidated net result				
attributable to:				
Controlling interest	361,762	732,830	522,963	854,184
Non-controlling interest	19,093	19,347	39,402	34,261
Consolidated net profit for the period	**380,855**	**752,177**	**562,365**	**888,445**

FINANCIAL INFORMATION

Banco Actinver, S.A., Institución de Banca Múltiple
Irrevocable Trust No. 6206 and Subsidiaries
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
As of June 30 and December 31, 2025
(Amounts expressed in thousands of Mexican pesos)
(Unaudited)

	Unaudited	Audited
Assets	**June 2026**	Dec 2025
Current Assets		
Cash, cash equivalents, and restricted cash	535,047	468,292
Accounts receivable	320,979	370,665
Recoverable taxes	6,159	16,686
Prepaid expenses	61,157	26,641
Other accounts receivable	455,657	420,070
Total current assets	**1,378,999**	**1,302,354**
Non-Current Assets		
Investment properties, furniture, and equipment	30,986,330	30,744,663
Work in process and other assets	183,350	74,109
Other long term assets	18,691	18,313
Investment in associates	9,910	9,910
Total non-current assets	**31,198,281**	**30,846,995**
Total assets	**32,577,280**	**32,149,349**
Liabilities and Equity		
Current Liabilities		
Suppliers	64,603	67,774
Related parties	28,612	28,507
Accrued liabilities	228,565	243,928
Customer advances	6,642	5,516
Short term Bank Loans	907,760	305,871
Total current liabilities	**1,236,182**	**651,596**
Non-Current Liabilities		
Tenant deposits	208,268	203,323
Labor liabilities	26,512	23,357
Deferred income tax	73,181	73,181
Bank Loans	8,021,416	8,527,615
Long-term market debt	3,578,801	3,543,588
Total non-current liabilities	**11,908,178**	**12,371,064**
Total liabilities	**13,144,360**	**13,022,660**
Equity		
Net contributions	5,256,761	5,496,761
Retained earnings	12,512,537	10,649,144
Net income for the period	522,963	1,863,393
Equity Attributable to the Controlling Interest	**18,292,261**	**18,009,298**
Non-controlling interest	1,140,659	1,117,391
Total Equity	**19,432,920**	**19,126,689**
Total liabilities and equity	**32,577,280**	**32,149,349**

FINANCIAL INFORMATION

Banco Actinver, S.A., Institución de Banca Múltiple
Irrevocable Trust No. 6206 and Subsidiaries
CONSOLIDATED STATEMENTS OF CHANGES IN NET ASSETS
As of June 30 2026 and December 31, 2025
(Amounts expressed in thousands of Mexican pesos)
(Unaudited)

		Results	Participation	
	Net Contributions	Retained earnings	Non-controlling interest	Total
Total net assets as of January 1, 2025	**5,906,761**	**10,650,788**	**1,262,983**	**17,820,532**
Distributions to Trustors / Beneficiaries	(410,000)			(410,000)
Net profit in the period		1,863,393	54,000	1,917,393
Other comprehensive losses		1,472	111	1,583
Actuarial loss		(3,116)		(3,116)
Equity Attributable to the Controlling Interest	**5,496,761**	**12,512,537**	**1,317,094**	**19,326,392**
Non-controlling interest in the subsidiary's equity			(199,703)	(199,703)
Total net assets as of December 31, 2025	**5,496,761**	**12,512,537**	**1,117,391**	**19,126,689**
Distributions to Trustors / Beneficiaries	(240,000)			(240,000)
Net income for the period		522,963	39,402	562,365
Equity Attributable to the Controlling Interest	**(240,000)**	**13,035,500**	**39,402**	**322,365**
Non-controlling interest in the subsidiary's equity			(16,134)	(16,134)
Balances as of june 30, 2026	**5,256,761**	**13,035,500**	**1,140,659**	**19,432,920**

FINANCIAL INFORMATION

Banco Actinver, S.A., Institución de Banca Múltiple
Irrevocable Trust No. 6206 and Subsidiaries
CONSOLIDATED STATEMENTS OF CASH FLOW
For the six months periods ending June 30, 2026 and 2025
(Amounts expressed in thousands of Mexican pesos)
(Unaudited)

	June 2026	June 2025
Cash flows from operating activities:		
Consolidated net income	**562,365**	**888,445**
Adjustments to non-cash items:		
Interest income	(29,796)	(21,092)
Employee benefits	3,155	2,299
Depreciation and amortization	10,183	10,161
Allowance for Doubtful Accounts	40,000	
Amortization of Financing Costs	17,051	16,078
Revaluation of Investment Properties	(210,479)	(590,000)
Valuation of UDI-Denominated Debt	33,257	56,964
Interest Expenses	548,352	566,825
	974,088	**929,680**
Accounts receivable	9,686	36,240
Related parties	105	3,075
Recoverable taxes and other accounts receivable	(25,060)	128,288
Prepaid expenses	(35,086)	(26,991)
Suppliers	(3,171)	(9,027)
Accrued liabilities	(31,367)	(127,443)
Customer advances	1,126	(863)
Tenant security deposits	4,945	(1,774)
Net cash flows provided by operating activities	**895,266**	**931,185**
Net cash flows from investing activities:		
Interest received	29,796	21,092
Acquisition of properties, construction in progress, and fixed assets	(150,551)	(205,244)
Net cash flows used in investing activities	**(120,755)**	**(184,152)**
Cash flows from financing activities:		
Interest Paid	(548,352)	(566,825)
Bank Borrowings – Drawdowns	600,000	6,820,000
Bank Borrowings – Repayments	(513,769)	(4,548,008)
FSHOP 19U Repayment	-	(3,050,863)
FSHOP 25U Issuance	-	700,000
Credit Facility Structuring Fee	(5,635)	(97,485)
Distribution to CBFI Holders	(240,000)	(195,000)
Net cash flows used in financing activities	**(707,756)**	**(938,181)**
Net increase (decrease) in cash and cash equivalents	66,755	(191,148)
Cash and cash equivalents at the beginning of the period	468,292	613,235
Cash and cash equivalents at the end of the period	**535,047**	**422,087**

Banco Actinver, S.A., Institución de Banca Múltiple
Irrevocable Trust No. 6206 and Subsidiaries
Notes to the Condensed Interim Consolidated Financial Statements
For the period from January 1 to June 30, 2026
(Unaudited, amounts expressed in thousands of Mexican pesos)

1. GENERAL INFORMATION

FibraShop ("FSHOP") is a Real Estate Investment Trust whose trustee is Banco Actinver, S.A. IBM (Trustee) and its common representative is Monex Casa de Bolsa, S.A. de C.V., Monex Grupo Financiero. Its primary activity is to acquire assets intended for lease and the development of commercial real estate, with its registered office at Avenida Prolongación Paseo de la Reforma 1196, Floor 16, Col. Lomas de Santa Fe, Cuajimalpa de Morelos, Mexico City, C.P. 05348.

FibraShop, as a Real Estate Investment Trust ("FIBRA"), qualifies to be treated as a transparent entity in Mexico for Income Tax purposes. Therefore, all income from the conduct of the Trust's operations is attributed to the holders of its Real Estate Fiduciary Stock Certificates ("CBFIs"), and the Trust is not subject to Income Tax in Mexico. To maintain its FIBRA status, the Ministry of Finance and Public Credit ("SHCP") established, in Articles 187 and 188 of the current Income Tax Law ("LISR"), that the Trust must distribute at least 95% of its net fiscal result annually to its CBFI holders. The CBFIs are listed on the Mexican Stock Exchange under the ticker symbol FSHOP13, which were publicly offered on July 24, 2013, at an IPO price of 17.50 pesos per CBFI.

2. BASIS OF PREPARATION

(a) Statement of compliance

These consolidated financial statements were prepared in accordance with the requirements of the International Financial Reporting Standards ("IFRS") issued by the International Accounting Standards Board (IASB). These consolidated financial statements correspond to FibraShop and its controlled entities, hereinafter FSHOP.

FSHOP has elected to present a single consolidated statement of comprehensive income and presents its expenses by nature.

Cash flows from operating activities are reported under the indirect method. Rental income, along with deposits received and paid, are treated as cash flows from operating activities. Acquisitions of investment properties are disclosed as cash flows from investing activities, as they more accurately reflect FSHOP's commercial activities.

FSHOP's Administration considers that all ordinary and recurring adjustments necessary for an adequate presentation of the condensed interim consolidated financial statements were included.

These condensed consolidated financial statements were prepared in accordance with IAS 34 Interim Financial Reporting. The explanatory Notes are included to disclose significant events and transactions to understand FSHOP's performance. The quarterly condensed consolidated statements do not contain all the information and disclosures required in the annual consolidated financial statements.

On July 20, 2026, the FSHOP Technical Committee approved the presentation of these condensed consolidated financial statements corresponding to the second quarter of 2026.

(b) Judgments and estimates

The preparation of condensed interim consolidated financial statements requires Management to make estimates and assumptions that affect the application of accounting policies, the reported amounts of assets and liabilities, income, and expenses. Estimates and judgments are continually evaluated and are based on Management's experience and actions, as well as other factors, including reasonable expectations of future events. Management considers that the estimates used in the preparation of the condensed interim consolidated financial statements are reasonable. Actual results may differ from these estimates and therefore, it is possible, based on existing knowledge, that results within the next financial year could differ from our assumptions and estimates, which could result in an adjustment to the previously reported amounts of assets and liabilities.

In the preparation of the condensed interim consolidated financial statements, Management adopted the accounting policies described in these notes, which will be applied consistently forward, unless there are significant changes in economic conditions or FSHOP's activities that justify a change in any of them. The notes to the consolidated financial statements establish areas involving a higher degree of judgment, complexity, or areas where assumptions are significant to the consolidated financial report, such as the fair value estimation of investment properties and the allowance for doubtful accounts, among others.

(c) Comparative Information

IAS 34 requires statements of comprehensive income, changes in equity, and cash flows for the comparative interim periods (for the period and cumulative) of the previous financial year.

(d) Seasonality of Operations

There are seasonal fluctuations in FibraShop's operations given the characteristics of the properties and lease agreements during periods such as summer vacations and, primarily, the December holiday season.

3. Summary of Significant Accounting Policies

The main accounting policies adopted in the preparation of the condensed interim consolidated financial statements are consistent with those used in the preparation of the consolidated financial statements for the period from January 1 to June 30, 2026.

Basis of consolidation

FSHOP's consolidated financial statements incorporate the assets and liabilities of the entities controlled by FSHOP as of the second quarter of 2026. Intercompany balance and transaction effects are eliminated, as well as all unrealized income and expenses derived from intercompany transactions when preparing the consolidated financial statements. Controlled entities are those over whose main financial and operating policies FSHOP has the power to govern. When control of an entity is obtained during a year, its results are included in the consolidated statement of comprehensive income from the date control began. When control of an entity ceases during the year, results are included for the portion of the year during which control existed.

Segment financial information

Operating segments are identified based on internal reports about the Group's components that are being reviewed by senior management and who have been identified as the chief operating decision makers, to allocate resources to segments and evaluate their performance.

Commercial properties where the majority of tenants are focused on the fashion, clothing, and accessories business will be referred to as Fashion Malls; those where tenants are more focused on providing services and feature a self-service store will be called Power Centers; and finally, smaller-scale properties focused on services will be termed Community Centers.

Information regarding investment assets and segments is based on financial information derived from the application of the main accounting policies.

REVENUE RECOGNITION

Revenue is measured at the fair value of the consideration received or receivable. Revenue is recognized for each primary revenue source as follows:

Rental Income

Rental income from investment properties is recognized as revenue in the financial statements in accordance with the terms of the lease agreements with tenants and on a straight-line basis over the term of each lease.

Incentives may be offered to tenants to enter into non-cancelable operating lease agreements. These lease incentives can take various forms, including rent-free periods, stepped rents, and variable rents, among others.

Maintenance Income

Maintenance income from investment properties is essentially derived from the maintenance costs of commercial properties that are charged to tenants for the correct operation and proper upkeep of the shopping centers.

Other Income

Other income includes payments received in connection with the termination of lease agreements, as well as any other extraordinary income that may arise in the course of FSHOP's operations.

Investment in Associates

International Accounting Standard 28 (IAS 28) "Investments in Associates and Joint Ventures" establishes the basis for accounting for investments in associates, as well as the requirements for applying the equity method to account for investments in associates and joint ventures.

The Standard applies to all entities that are investors with joint control of, or significant influence over, an investee.

1. CASH, CASH EQUIVALENTS, AND RESTRICTED CASH

	Jun 2026	Dic 2025
Cash in bank accounts	237,828	230,358
Debt service reserve fund	217,759	235,743
Investment in securities	79,460	2,191
Total Cash, Cash Equivalents, and Restricted Cash	**535,047**	**468,292**

2. ACCOUNTS RECEIVABLE

	Jun 2026	Dic 2025
Accounts receivable - Tenants	408,707	450,500
Allowance for doubtful accounts	(87,728)	(79,835)
Total Accounts Receivable	**320,979**	**370,665**

3. RECOVERABLE VALUE ADDED TAX (VAT)

	Jun 2026	Dic 2025
Recoverable VAT	700	11,392
Other recoverable taxes	5,458	5,294
Total Tax Receivables	**6,159**	**16,686**
Other accounts receivable*	455,657	420,070

*The renegotiation of the settlement amount related to the acquisition of the Puerta La Victoria property resulted in a balance in favor of FibraShop of Ps. 292.70 million in November 2020. On July 9, 2021, FibraShop was served with a lawsuit filed by the seller of the Puerta La Victoria shopping center. The lawsuit primarily challenges the purchase price adjustment made at the end of 2020. The dispute with the seller remains ongoing. Any material developments will be disclosed as they become available.

Figures in thousands of pesos

4. INVESTMENT PROPERTIES

As of June 30, 2026, FSHOP's investment property portfolio consisted of 19 properties (considering only the GLA owned by FSHOP).

	Jun 2026	Dic 2025
Investment properties	30,866,100	30,631,100
Furniture and equipment, net	120,230	113,563
Total	**30,986,330**	**30,744,663**

5. RELATED PARTY TRANSACTIONS AND BALANCES

	2Q 2026	2Q 2025
Advisory services from Fibra Shop Portafolios Inmobiliarios, S.C.	22,080	21,314

Related party balances as of June 30, 2026, are as follows:

	Jun 2026	Dic 2025
Accounts payable to Fibra Shop Portafolios Inmobiliarios, S.C.	28,612	28,507

Figures in thousands of pesos

6. ACCRUED LIABILITIES

	June 2026	Dic 2025
Accrued interest payable	90,141	89,211
Other accrued liabilities	138,424	154,717
Total accrued liabilities	**228,565**	**243,928**

7. CONTRIBUTED CAPITAL

The CBFIs issued by FSHOP entitle their holders to a share of the earnings, proceeds and, where applicable, the residual value of FSHOP's assets or rights, as well as the proceeds from the sale of the Trust's assets or rights, in accordance with the terms set forth in the Trust Agreement. As of June 30, 2026, FSHOP had 677,498,809 CBFIs outstanding.

8. SEGMENT FINANCIAL INFORMATION

The following table presents the segment financial information for the second quarter of 2026.

CONCEPT	Total Revenues	Total Expenses	Investment in Assets
Centros de Vida	276,111	44,627	12,780,000
Fashion Mall	202,643	29,060	8,490,000
Power Center	184,891	34,670	8,648,100
Community Center	20,726	4,649	948,000
Total	**684,371**	**113,006**	**30,866,100**

Figures in thousands of pesos

9. EARNINGS PER CBFI

	Earnings					
CONCEPT	2Q 2026	1Q 2026	4Q 2025	3Q 2025	2Q 2025	1Q 2025
CBFIs with economic rights	637,115,444	637,115,444	637,115,444	637,115,444	637,115,444	637,115,444
Comprehensive income for the period (thousands)	197.92	187.82	190.53	164.40	170.69	150.46
Earnings per CBFI (pesos)	0.3107	0.2948	0.2991	0.2580	0.2679	0.2362

10. PAID OR DECLARED DISTRIBUTIONS

FSHOP's Technical Committee approved a quarterly distribution to CBFI holders. During the reported period, a distribution totaling Ps. 125 million (Ps. 0.1962 per CBFI) was made, corresponding to the first quarter of 2026.

11. CAPITAL MANAGEMENT AND FINANCIAL RISK MANAGEMENT

The objectives and policies for the Group's financial risk management are established by its Technical Committee, in accordance with its bylaws.

12. COMMITMENTS AND CONTINGENT LIABILITIES

As of the balance sheet date, there are no additional commitments or contingent liabilities to disclose.

13. RELATED PARTY INFORMATION

The most significant related parties to FSHOP are detailed below:

Grupo Cayón and Grupo FREL were the transferors of FibraShop's initial investment portfolio and constitute the Control Trust. These Groups will continue to contribute their experience in the sector toward generating new investment opportunities for FibraShop. Through the aforementioned Control Trust agreement, FibraShop holds the right of first refusal for the acquisition of properties developed by the two groups, operations that must be approved by the Technical Committee with the favorable vote of the majority of the Independent Directors. Additionally, said Control Trust includes a non-compete clause.

14. SUBSEQUENT EVENTS

There are no subsequent events to disclose as of the date of this report.

FIBRA SHOP®

FINANCIAL REPORT

2Q2026