FIDEICOMISO IRREVOCABLE DB/1616 (BANCO MULTIVA, S.A., INSTITUCIÓN DE BANCA MÚLTIPLE, GRUPO FINANCIERO MULTIVA AS FINAL AND UNIVERSAL BENEFICIARY OF CIBANCO, S.A., INSTITUCIÓN DE BANCA MÚLTIPLE) AND SUBSIDIARIES

Notes to the Unaudited Condensed Consolidated Financial Statements

As of December 31, 2025, and for the twelve-month period ended December 31, 2025, and 2024
(In Thousands of Mexican pesos, except where indicated otherwise)

(1) COMPANY'S ACTIVITY-

Trust DB/1616 (Banco Multiva, S.A., Institución de Banca Múltiple, Grupo Financiero Multiva as final and universal beneficiary of CIBANCO, S.A., Institución de Banca Múltiple) and Subsidiaries ("Fibra Inn" or the "Trust DB/1616"), is a real estate investment trust by Asesor de Activos Prisma, S.A.P.I de C.V. (the "Trustor") and Banco Multiva, S.A., Institución de Banca Múltiple, Grupo Financiero Multiva (the "Trustee"). The Trust DB/1616 started operations on March 12, 2013. It was created mainly to acquire and own real estate, for the purpose of leasing commercial properties earmarked for the hospitality industry and providing related services.

Fibra Inn, as a real estate investment trust ("FIBRA", for its Spanish acronym), meets the requirements to be treated as a transparent entity in Mexico in accordance with the Mexican Income Tax Law (Ley del Impuesto Sobre la Renta). Therefore, all proceeds from the Trust's operations are attributed to holders of its Real Estate Fiduciary Stock Certificates (Certificados Bursátiles Fiduciarios Inmobiliarios – "CBFIs") and the Trust DB/1616 is not subject to income taxes.

Administradora de Activos Fibra Inn, S.C. ("AAFI" or "Administrator of the Trust") is a subsidiary and controlled by Fibra Inn, which provides management services and support functions necessary to carry out the business of the Trust DB/1616. Fibra Inn also has a corporate governance structure composed by the Holders Assembly, followed by a Technical Committee and auxiliary committees. Through this corporate governance, it carries out decision-making in accordance with the implementation and development of the strategy of the Trust DB/1616 determined by the Technical Committee, adhering to its bylaws and applicable legislation.

The following Trusts CIBANCO, Sociedad Anónima, Institución de Banca Múltiple, Trust CIB/3058 ("Trust CIB/3058"), CIBANCO, Sociedad Anónima, Institución de Banca Múltiple, Trust CIB/3096 ("Trust CIB/3096") and CIBANCO, Sociedad Anónima, Institución de Banca Múltiple, Trust CIB/3097 ("Trust CIB/3097") are co-investment vehicles, each one with regard to a specific real estate Project, in which Fibra Inn holds a percentage of ownership of the equity and the remaining percentage is held by one or more partners. These trusts were established under a co-investment model (denominated "*Hotel Factory*" scheme) as a vehicle to carry out development activities and acquisition of new hotels.

The entity Servicios Hoteleros Finn, S.C. ("SHFINN" or "Servicios Hoteleros FINN") which is a subsidiary controlled by Fibra Inn, as of October 26, 2024, through the signing of a specialized hotel services contract, provide administrative services to Trust DB/1616.

Starting on January 1, 2025, Fibra Inn manages non-accommodation spaces and as of December 31, 2025, it operates a total of 32 hotels through Tregnor, S.A.P.I. de C.V. ("Tregnor"), which is a subsidiary of Trust DB/1616, to carry out operations in the fields of candy, restaurant, bar, cafeteria, and sale of all kinds of food and beverages.

Fibra Inn legal address is located in Av. Belisario Dominguez No. #2725 Pte., Colonia Obispado, in Monterrey, Nuevo León, Mexico, 64060.

(2) BASIS OF PREPARATION AND PRESENTATION-

1. Statement of compliance.

The condensed consolidated financial statements for the twelve months ended December 31, 2025, have been prepared in accordance with International Financial Reporting Standards ("IFRS") and International Accounting Standard ("IAS") 34 *Interim Financial Reporting* issued by the International Accounting Standards Board ("IASB") and should be read in conjunction with the latest consolidated financial statements of Fibra Inn for the year ended December 31, 2024. The accompanying notes were selected to explain events and transactions that are relevant to understanding the changes in Fibra Inn's financial position and operating results since the last annual financial statements.

2. Basis of measurement.

Trust DB/1616's unaudited condensed consolidated financial statements have been prepared on the basis of historical cost, except for the following items of the condensed consolidated statement of financial position, which were measured at fair value:

a) expected credit losses;
b) derivative financial instruments;
c) buildings and land, within property, furniture and equipment;
d) assets held for sale when their fair value less disposal costs is lower than their carrying amount;
e) the net defined benefits liability is recognized as the present value of the defined benefit obligation.

The historical cost is generally based on the fair value of the consideration granted in exchange of goods and services.

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the valuation date, regardless of whether that price is observable or estimated using another valuation technique directly. When estimating the fair value of an asset or liability, Fibra Inn considers the characteristics of the asset or liability, if market participants would take those characteristics into account when pricing the asset or liability at the measurement date.

While preparing these condensed consolidated financial statements, management has made judgments, estimates, and assumptions about the future, including risks and opportunities related to climate, that affect the application of Fibra Inn's accounting policies and the amounts presented for assets, liabilities, revenue, and expenses. Actual results may differ from these estimates.

Relevant estimates and assumptions are continuously reviewed and are consistent with the commitments of Fibra Inn described in the latest annual financial statements. Changes in estimates are recognized prospectively.

Adoption of new and revised International Financial Reporting Standards.

Application of new and revised International Financing Reporting Standards ("IFRS" or "IAS") that are mandatorily effective for the current year.

In the current year, the Trust DB/1616 has applied the following modified interpretations issued by the International Accounting Standards Board ("IASB") that are mandatorily effective for an accounting period that begins on January 01, 2025:

- Amendments to IAS 21 – Lack of exchangeability.

These amendments are effective for annual reporting periods beginning on January 01, 2025, with retrospective application, without the need to restate the comparative periods.

Fibra Inn evaluated the aforementioned amendments and determined that the implementation of these amendments had no effect on its interim financial information.

New IFRS and interpretation issued, not yet effective in the reporting period.

Additionally, Fibra Inn has reviewed the following new IFRS and the modified interpretations not effective in the reporting period, and in its evaluation process, it does not visualize potential impacts due to their adoption, considering that they are not of significant applicability, except for IFRS 18, which requires changes in presentation in the income statement and cash flow statement, as well as a greater degree of disclosure in the notes to the annual financial statements:

- Amendments to IFRS 9 and IFRS 7 – Classification and measurement of financial instruments. (1)
- Amendments to IFRS 1, IFRS 7, IFRS 9, IFRS 10 and IAS 7 - Annual Improvements to IFRS. (1)
- Amendments to IFRS 9 and IFRS 7 – Power Purchase Agreements. (1)
- IFRS 18 – Presentation and disclosure in financial statements. (2)
- IFRS 19 - Subsidiaries without public accountability: disclosures. (2)
- Amendments to IFRS 19 – Subsidiaries without public accountability: disclosures. (2)
- Amendments to IAS 21 – Translation to a hyperinflationary presentation currency. (2)
- Amendment to IFRS 10 and IAS 28 – Sale or contribution of assets between an investor and its associate or joint venture. (3)

(1) Effective for annual periods beginning January 01, 2026.

(2) Effective for annual periods beginning January 01, 2027.

(3) Effective date of the amendments has yet to be set by the IASB.

3. ***Basis of consolidation.***

The condensed consolidated financial statements include those of Trust DB/1616 and the entities in which exercises control, as of December 31, 2025 and December 31, 2024, are as follows:

- Administradora de Activos Fibra Inn, S.C., of which it holds 99.99% of the equity;
- Trust CIB/3096, in which it holds 50% of the equity, and where there is a non-controlling interest;
- Trust CIB/3097, in which it holds 50% of the equity, and where there is a non-controlling interest;
- Trust CIB/3058, in which it holds 28.93% of the equity, and where there is a non-controlling interest;
- Servicios Hoteleros Finn, S.C., of which it holds 100% of the equity;
- Tregnor S.A.P.I. de C.V., of which it does not hold participation: however, it *exercises de facto control*. starting from January 01, 2025.

Balances and transactions with the subsidiary entities, as well as unrealized income and expenses, have been eliminated in the condensed consolidated financial statements.

Fibra Inn assessed, under IFRS 10 *Consolidated Financial Statements,* that it has control over all its subsidiaries as of December 31, 2025.

4. ***Local, functional and reporting currency.***

The functional currency of Fibra Inn is the Mexican peso, which is the same to its local and reporting currencies. All the information has been rounded in thousands of pesos and has been rounded to the nearest unit, unless otherwise indicated.

In the financial statements and the notes thereto, when reference is made to Mexican pesos or “$”, it refers to thousands of Mexican pesos. Likewise, when referring to “US$” or U.S. dollars, it refers to thousands of United States dollars, and the figures have been rounded to the nearest unit.

5. ***Authorization of the financial statements.***

The accompanying condensed consolidated financial statements were authorized for issuance by Jaime Cohen Bistre, Chief Executive Officer, and Miguel Aliaga Gargollo, Chief Financial Officer, and approved by the Technical Committee on February 24, 2026, represented by Diego Andrés Cisneros as its President and are subject to the approval of its Holders’ Meeting, who may modify such condensed consolidated financial statements.

6. *Income statement and comprehensive income statement.*

Costs and expenses presented in the unaudited condensed consolidated income statement were classified according to their nature.

Fibra Inn presents the gross profit and operating profit items, as it considers them relevant indicators used by management as a measure of operational performance for decision-making, as well as for users of financial information. Revenue, costs and expenses that are of an operational nature are presented within this item.

The Trust DB/1616 presents in the statement of comprehensive income those accounting items that were already accrued but are still pending to be realized.

The net consolidated income and each component of the comprehensive income are attributed to the controlling and non-controlling interests.

7. *Statement of cash flows.*

Fibra Inn presents its statement of cash flows using the indirect method. In addition, Fibra Inn has chosen to present the cash received from interests as part of the investing activities and the cash from interest payments as part of the financing activities.

8. *Seasonality.*

The hotel sector in which Fibra Inn operates is not exposed to seasonal fluctuations in the demand of travelers. However, the operating results for a quarter are not necessarily indicative of the operating results for a full year, and historical operating results are not necessarily indicative of future operating results, due to acquisitions or sell of properties that may occur in each period.

9. *Significant accounting policies.*

The accounting policies applied by Fibra Inn in these condensed consolidated financial statements as of December 31, 2025, are the same as those applied by Fibra Inn in its consolidated financial statements as of and for the year ended December 31, 2024, except for the inventory policy, which is applicable starting in 2025 and is described below:

Inventories

Inventories are recorded at their cost or at their net realizable value, whichever is lower. The cost includes the cost of the food and beverages and the costs incurred in bringing each product to their present location and condition. The net realizable value is the estimated sale price in the normal course of operations less the estimated costs to make the sale. The cost is determined using the weighted average cost method.

(3) BUSINESS SEGMENT INFORMATION-

The operating segments represent the components of Fibra Inn, directed to the business activities for which it can obtain income and incur expenses, whose operating results are regularly evaluated by the Technical Committee and the managers in charge to evaluate the performance of each business to decision making on these bases. Following this approach in day-to-day operations, economic resources are allocated on an operating basis for each operating segment.

Fibra Inn discloses segment information in accordance with IFRS 8 *Operating Segments*, in four operating business segments according to the type of services provided by the portfolio:

i. *Limited Service-*
Hotels which mainly provide accommodation, Internet, complimentary breakfast, business center, meeting room, fitness center and parking lot, at a reduced rate.

ii. *Select Service-*
Hotels that mainly provide accommodation, Internet, complimentary breakfast, business center, meeting room, fitness center and parking lot.

iii. *Full Service-*
Hotels providing Select Services plus food and beverages, and events and banquet room services.

iv. *Long Stay-*
Hotels providing the same services as Select Service hotels, but with an average stay of 5 days or more, offering the comforts typical of an apartment.

The selected information of the condensed consolidated income statement for the twelve-months ended December 31, 2025 and 2024, and of the condensed consolidated statement of financial position as of December 31, 2025, and December 31, 2024, by reportable segments are as follows:

For the twelve-months ended December 31, 2025	**Limited Service**	**Select Service**	**Full Service**	**Long Stay**	**Consolidated**
Lodging revenue	$149,913	$1,065,464	$1,084,784	$53,847	$2,354,008
Food and beverage revenue	-	15,808	248,215	-	264,023
Other hotel revenue	2,342	22,455	30,318	292	55,407
Property leases revenue	-	6,254	4,644	3	10,901
Gross profit	48,169	355,328	415,093	14,671	833,261
Depreciation expense	12,417	141,983	223,672	9,534	387,606

For the twelve-months ended December 31, 2024	**Limited Service**	**Select Service**	**Full Service**	**Long Stay**	**Consolidated**
Lodging revenue	$165,123	$1,094,712	$1,003,110	$53,699	$2,316,644
Property leases revenue	469	15,911	56,145	63	72,588
Gross profit	50,002	373,708	347,945	14,743	786,398
Depreciation expense	12,481	122,155	199,804	8,794	343,234

For the three-months ended December 31, 2025	Limited Service	Select Service	Full Service	Long Stay	Consolidated
Lodging revenue	$33,034	$252,436	$272,219	$14,209	$571,898
Food and beverage revenue	-	3,844	73,688	-	77,532
Other hotel revenue	440	5,775	8,618	82	14,915
Property leases revenue	-	1,582	855	3	2,440
Gross profit	11,847	73,917	104,200	3,342	193,306
Depreciation expense	2,617	36,406	49,963	2,082	91,068

For the three-months ended December 31, 2024	Limited Service	Select Service	Full Service	Long Stay	Consolidated
Lodging revenue	$42,841	$271,769	$265,264	$14,082	$593,956
Property leases revenue	98	3,427	16,304	12	19,841
Gross profit	13,388	89,444	96,216	3,820	202,868
Depreciation expense	3,068	30,247	48,825	2,176	84,316

As of December 31, 2025	Limited Service	Select Service	Full Service	Long Stay	Consolidated
Property, furniture and equipment, net	$642,713	$4,803,773	$5,864,456	$167,325	$11,478,267

As of December 31, 2024	Limited Service	Select Service	Full Service	Long Stay	Consolidated
Property, furniture and equipment, net	$631,008	$4,849,290	$5,975,063	$176,280	$11,631,641

(4) CASH, CASH EQUIVALENTS AND RESTRICTED CASH-

	As of December 31, 2025	As of December 31, 2024
Cash in banks	$ 1,343,125	$ 884,221
Cash equivalents	72,009	695,779
	1,415,134	1,580,000
Reserve fund for capital expenditures and future PIPs [1]	56,062	131,768
Restricted cash [2]	1,438	1,380
Total cash, cash equivalents and restricted cash	$ 1,472,634	$ 1,713,148

[1] Reserve fund for capital expenditures and future PIPs (Property Improvement Programs), which will be used to pay for repairs, major replacements and remodeling of hotels required by the global chains at the renewal date of the corresponding franchise. Up to 5% of operating hotel revenues and adjustments of surplus cash flows are deposited in the funds, which are invested in government securities.

(2) Cost Overrun Trust and Management Trust and Means of Payment constituted by Trust CIB/3096 in order to settle the Fixed Price of The Westin Monterrey Valle hotel, these resources will be liquidated as certain conditions are met, by the seller.

In terms of article 187 of the LISR, in its section III, it establishes that at least 70% of the assets of the Trust DB/1616 have to be invested in real estate located in Mexico and the rest must be invested in securities under the responsibility of the Federal Government registered in the National Securities Registry or in shares of investment funds in debt instruments. During the twelve-months ended December 31, 2025 and December 31, 2024, the Trust DB/1616 complied with this article and invested the equity remnants in government bonds.

The non-current restricted cash is integrated as follows:

	As of December 31, 2025	As of December 31, 2024
Guarantee, Management and Means of Payment Trust Num. 007 Westin (1)	$ 29,997	$ 27,394
Guarantee, Management and Means of Payment Trust Num. 410971-6 BBVA México (1)	63,441	70,847
Total non-current restricted cash	$ 93,438	$ 98,241

(1) Trusts constituted to guarantee the obligations derived from the Simple Credit Opening Agreements signed by Trust CIB/3096 with Banorte and Banco Sabadell and Trust CIB/3097 with BBVA México. These Reserve Funds are invested in government debt instruments and will be returned to Fibra Inn as soon as the bank debt is settled and/or the conditions pre-established are met.

(5) PROPERTY, FURNITURE AND EQUIPMENT, NET-

	As of December 31, 2025	As of December 31, 2024
Land	$ 2,637,861	$ 2,671,111
Buildings	8,845,711	9,014,601
Components of buildings	226,805	214,512
Machinery and equipment	349,774	331,660
Furniture and equipment	324,289	328,639
Leasehold improvements	6,639	5,487
	12,391,079	12,566,010
Constructions in progress	585,275	622,804
Subtotal	12,976,354	13,188,814
Less accumulated depreciation (1)	(15,852)	(9,159)
Less accumulated impairment of properties	(1,482,235)	(1,548,014)
Total	$ 11,478,267	$ 11,631,641

(1) Corresponds to the accumulated depreciation of furniture and equipment; the other items are presented net of accumulated depreciation.

During the twelve-month period ended December 31, 2024, the Trust DB/1616 recognized a net revaluation surplus of $967,070, respectively; an impairment of properties, net of $364,358, respectively.

(6) TRUSTORS' EQUITY-

Benefits, contributions, cancellations and repurchases-

a) Trust DB/1616´s equity consists of a contribution of $20 and of the proceeds of the issue of CBFIs.

b) On March 12, 2024, 6,874,943 CBFIs were issued corresponding to the equity-settled share-based payment, which were transferred to eligible key management personnel according with the long-term incentive scheme approved on April 30, 2021 and April 28, 2022 by the Fibra Inn Ordinary Holders Meeting. The amount recognized in equity corresponds to the fair value of the share-based payment plan for an amount of $27,844 offset by $12,580 corresponding to the income tax withheld to the executives who received the payment.

Distributions-

c) On February 25, 2025, Fibra Inn's Technical Committee unanimously approved, with a favorable vote of all its participating independent members, a capital reimbursement for an amount of $66,232 with a factor of Ps$0.0900 per outstanding CBFI. The amount distributed by certificate was made on March 27, 2025.

d) On April 29, 2025, Fibra Inn's Technical Committee unanimously approved, with a favorable vote of all its participating independent members, a capital reimbursement for an amount of $66,232 with a factor of Ps$0.0903 per outstanding CBFI. The amount distributed by certificate was made on May 22, 2025.

e) On July 23, 2025, Fibra Inn's Technical Committee unanimously approved, with a favorable vote of all its participating independent members, a capital reimbursement for an amount of $65,930 with a factor of Ps$0.0901 per outstanding CBFI. The amount distributed by certificate was made on August 14, 2025.

f) On October 28, 2025, Fibra Inn's Technical Committee unanimously approved, with a favorable vote of all its participating independent members, a capital reimbursement for an amount of $65,663 with a factor of Ps$0.0903 per outstanding CBFI. The amount distributed by certificate was made on November 26, 2025.

Repurchases-

g) During the period from January 01 to December 31, 2025, Fibra Inn carried out several repurchase transactions of CBFIs for a total of 10,482,852, with trade symbol FINN13 for a total amount of $49,978. These CBFIs will be put into circulation at the end of the one-year period following their repurchase or must be cancelled. Excluding the amount of CBFIs repurchased, the number of FINN13 certificates outstanding with distribution rights is 725,427,921 and the remaining repurchase fund is equivalent to $134,580.

h) On April 30, 2025, Fibra Inn approved the cancellation of the unexercised CBFI repurchase fund approved on April 26, 2024, in the amount of $250,000, and announced the creation of a new CBFI repurchase fund of the Trust DB/1616 up to a maximum resource amount of $250,000 for the twelve-month period following April 30, 2025, provided that it does not exceed 5% of the total CBFIs of the Trust DB/1616 in circulation and that they are still in treasury.

Payments based on CBFIs -

i) On February 01, 2025, Fibra Inn granted its General Director a total of 2,049,504 CBFIs subject to performance conditions and compliance with key performance indicators ("KPIs"). The fair value of the CBFIs at the grant date was 5.05 pesos per CBFI, and the vesting period of the CBFIs is 3 years, out of which 33% of the CBFIs vest each year, except in the third year, which vest 34%.

(7) ACQUISITION AND DISPOSAL OF HOTELS-

Fibra Inn determines the classification of the acquired hotels based on the fact that such hotels will be used in the normal course of business. The transactions related to the acquisition of hotels are accounted as business acquisitions. Such transactions are performed to continue with the expansion of operating activities related to the hotel industry in Mexico, in accordance with the established growth and expansion plans.

On June 06 and August 14, 2025, Fibra Inn completed the sales of the Microtel Inn & Suites by Wyndham Chihuahua and Coatzacoalcos hotels, respectively, receiving cash payments of $100,000 plus VAT and $25,000 plus VAT, respectively. These sales represented a net gain of $74,692 and are recognized within accounting gain on disposal of assets. The first hotel was part of the limited-service operating segment, while the second hotel was classified as an asset held for sale.

(8) OTHER RELEVANT EVENTS-

a. On January 01, 2025, the lease agreement between Fibra Inn and Tregnor, S.A.P.I. de C.V. ("Tregnor" - a related party of Trust DB/1616) took effect in 33 operating hotels within the portfolio, as part of the anticipated termination of 31 lease agreements and 2 sublease agreements with Operadora México. The decision aims to improve the management of non-accommodation spaces in these hotels, such as operations in the confectionery, restaurant, bar, cafeteria, and sale of all kinds of food and beverages. The transaction was approved by the Technical Committee of Trust DB/1616.

   Fibra Inn agreed with Aimbridge Latam the provision of professional advisory services in high hotel management (management of non-accommodation spaces) for $15,000, to be provided over 2 consecutive years. During the month of January, a payment of $12,000 was made, which was recognized as an expense in the consolidated income statement. Inventory was acquired from

Operadora México for an amount of $9,159, and additionally, an employee benefit liability was assumed for employee obligations for $1,970.

b. On January 01, 2025, Fibra Inn, through its subsidiary, Administradora de Activos Fibra Inn, S.C., entered into a shareholders' agreement with Tregnor. This agreement grants Fibra Inn the power to direct the relevant activities of Tregnor, as well as other activities related to its purpose, without having equity participation in that entity. In this regard, Tregnor represents a *de facto agent*; therefore, as of the signing of this agreement, the financial statements will be subject to consolidation with Fibra Inn, as the decisions that impact the variable returns of Tregnor are made in favor of the interests of Trust DB/1616.

   Additionally, as of December 31, 2024, Fibra Inn held an account receivable with related parties for an amount of $40,000 related to a working capital loan granted to Tregnor for the operation of non-lodging spaces for each of Fibra Inn's hotels. As a result of Fibra Inn assuming control over Tregnor as of January 01, 2025, this receivable from Trust DB/1616 is eliminated in the consolidation process along with the account payable recognized at the Tregnor level. Therefore, the cash amount previously shown as an outflow of resources in the consolidated financial statements was reincorporated into the cash and cash equivalents balance for the period.

c. On January 10, 2025, Fibra Inn notified the hotel manager of Holiday Inn Puebla – La Noria its intention not to renew the hotel management services contract, with termination date on July 24, 2025.

d. On January 31, 2025, Fibra Inn appointed Jaime Cohen Bistre as the new Chief Executive Officer, effective on February 01, 2025. As a result, Miguel Aliaga Gargollo returned to the position of Chief Financial Officer as of that date.

e. On March 27, 2024, the Trust CIB/3096 made the prepayment of the bank debt with pledge guarantee to Tranche C in pesos with Banorte for an amount of $34,775 and with Sabadell for $25,196, respectively. This balance corresponds to the bank debt not covered by derivative financial instruments, as part of the improvement of the level of indebtedness, debt service coverage and credit ratings.

f. On June 06, 2025, the Trust CIB/3097 signed the Fourth Amending Agreement with BBVA México, S.A., Institución de Banca Múltiple, Grupo Financiero BBVA México ("BBVA") related to the modification of the margin applicable on the credit amount in pesos from 2.85 percentage points to 2.35 percentage points and the margin applicable on the credit amount in US dollars from 3.00 percentage points to 2.50 percentage points. These modifications take effect from July 15, 2025, on the ordinary interest of Tranches 1 and 2, payable quarterly.

g. On July 01, 2025, the cancellation of 13,240,053 CBFIs was held, which were acquired through the repurchase fund created on 2024, conducting, for this purpose, the macro-title exchange process with the competent authority.

h. On July 15, 2025, Fibra Inn approved the designation of Banco Actinver, S.A., Institución de Banca Múltiple, Grupo Financiero Actinver (“Actinver”) as Substitute Trustee, after completing the analysis and evaluation stage of the removal of the trustee process, which began on June 26.

i. On July 21, 2025, Fitch Ratings affirmed Fibra Inn's long-term debt rating at A-, maintaining a stable outlook. In addition, Fitch Ratings affirmed the rating of the Certificados Bursátiles Fiduciarios with trade symbol FINN 18 at A-.

j. On August 01 and September 01, 2025, Fibra Inn took over the operation of the Holiday Inn Puebla La Noria and Holiday Inn Monterrey Valle hotels, both of which are part of its current portfolio.

k. On September 02, 2025, through various corporate acts and with the authorization of the competent authorities, the transfer of the fiduciary business from CIBANCO, S.A., Institución de Banca Múltiple ("CIBanco") to Banco Multiva, S.A., Institución de Banca Múltiple, Grupo Financiero Multiva ("Multiva") was finalized, as the trustee of Fibra Inn.

l. On October 10, 2025, at the Holders' Meeting, was approved the transfer of all rights and obligations of Asesor de Activos Prisma, S.A. P.I. de C.V. as Trustor, in favor of Administradora de Activos Fibra Inn, S.C., which was established as the new Trustor of the Trust.

m. On October 14, 2025, Fibra Inn entered into a Master Termination Agreement ("Termination Agreement") with Aimbridge Latam for the hotel management contracts, under which it committed to pay a total consideration of $172,300. In compliance with this agreement, as of December 31, 2025, Fibra Inn has made two payments of $10,000 each, on November 04 and December 02, 2025.

(9) CONTINGENCIES AND COMMITMENTS-

a. Franchises.

Fibra Inn has entered into a franchise, license and use of brand agreements to operate hotels with different brands, these agreements are entered into with Intercontinental Hotel Group, Hilton Worldwide, Wyndham Hotel Group International, Marriott International Inc. or subsidiaries ("Marriott"), and Asesor de Activos Prisma, S.A.P.I de C.V. which have validity of between 10 and 20 years, respectively. Derived from these contracts, Fibra Inn has the obligation to pay royalties of between 1% and 10% on the income generated by lodging, marketing expenses, loyalty program commissions, among others. The total expenses for these concepts were of $303,711 and $293,385 for the twelve-month period ended December 31, 2025, and 2024, respectively. For their part, franchise agreements include certain commitments regarding the opening date or start of operations, as well as dates for making physical investments in the properties to guarantee the franchisor the preservation or improvement of the guest service, these may and are usually modified by mutual agreement between the DB/1616 Trust and the franchisor in case of specific needs to mitigate any risk, for this concept, as of December 31, 2025, it has recognized provisions of $4,841 for the cancellation of certain franchises.

b. Litigation.

Fibra Inn is involved in various lawsuits and claims arising from the normal course of business and other contractual obligations, which are not expected to have a significant effect on its financial position and future results of operations.

c. Tax contingencies.

Under current tax law, the authorities are entitled to examine the five fiscal years prior to the last income tax return filed.

In accordance with the Income Tax Law, companies that conduct transactions with related parties are subject to certain limitations and tax requirements, regarding the determination of the agreed-upon prices, because they must be equivalent to those that would be used in arm's-length transactions.

In case the tax authorities review the prices and reject the agreed amounts, they may require, in addition to charging the corresponding tax and complementary charges (restatement and surcharges), penalties on unpaid taxes, which could be up to a 100% of the inflation adjusted amounts.

d. Earn out hotel The Westin Monterrey Valle.

In accordance with the agreement signed on January 10, 2019 for the purchase and sale of The Westin Monterrey Valle hotel, it was established that, once the hotel starts operations, Fibra Inn must pay an earn-out price to the seller, the agreed-upon consideration includes a Contingent Price in addition to the Fixed Price. This Contingent Price is contingent upon the performance of the hotel, based on the net operating income ("NOI") over any consecutive 12 months period that is part of the total period of 48 months beginning on May 01, 2019.

The Trust CIB/3096 expects that payment of the variable consideration is not probable based on management's assessment as of December 31, 2025.

(10) SUBSEQUENT EVENTS-

a. On January 15, 2026, Fibra Inn paid Aimbridge Latam the outstanding amount of $152,300 corresponding to the consideration agreed under the Termination Agreement, through which the internalization process for the operation of 28 hotels was completed.