



Anti-Corruption Policy

Fibra Danhos

Administradora Fibra Danhos



INTRODUCTION

Fibra Danhos (FD) is a Mexican Real Estate Investment Trust (REIT) established primarily to develop, own, lease, operate and acquire iconic and premier quality real estate assets in Mexico.

Administradora Fibra Danhos (AFD) is a subsidiary company of Fibra Danhos (FD), which, through a Management Agreement, and in accordance with the instructions of the Trust Technical Committee, is empowered to carry out all the necessary or convenient acts for the fulfillment of the Trust's purposes, including the hiring of personnel and contractual relationships with suppliers and service providers.

SCOPE

Transparency, good governance, sustainability and service to tenants, suppliers, service providers and employees are part of the core corporate values of FD and AFD. Through this Policy, an absolute rejection of any form of bribery and corruption is established. FD and AFD are committed to act professionally in a fair and integrated manner in all commercial and personal relationships.

FD and AFD maintain a position of zero tolerance towards any form of corruption. All AFD collaborators, suppliers, tenants and service providers of FD are required to adhere to the provisions of this Anti-Corruption Policy.

The purpose of this Policy is to establish the compliance requirements in the matter and provide guidance through the enabled channels to clarify what should be.

APPLICATION OF THE ANTI-CORRUPTION POLICY

FD and AFD are committed to conduct business with integrity; this means avoiding any form of corruption and complying with all applicable laws and regulations, as well as following the best practice recommendations in this area. Likewise, they undertake to work against corruption and bribery, as established in the Code of Ethics.

This Policy is of observance and compliance for third parties who wish to enter into a contractual relationship with FD or AFD, as well as for employees and those authorized to act on behalf of AFD.

Failure to comply with this Policy by personnel may expose FD or AFD to substantial risk and could compromise its operations and reputation. Any assumption of non-compliance will be investigated and may lead to the termination of contractual relations and, when appropriate, to the imposition of the pertinent legal measures. AFD personnel must be aware that violation of the Anti-Corruption Policy may lead to the individual application of civil and criminal sanction.



PRINCIPLES AGAINST CORRUPTION

Offering or accepting bribes

It is strictly prohibited to offer, directly or indirectly, bribes or any other type of remuneration or similar consideration to any natural or legal person, including public or private entities that intend, or that may be perceived as an attempt to:

- Illegally influence acts or decisions;
- Unlawfully obtain or retain business or a business advantage;
- Secure any improper advantage.

Similarly, it is prohibited to offer and receive gifts, or any valuables from any natural or legal person, that intends to unduly influence the business relationship of FD and/or AFD, unless it has been provided or received in accordance with this Anti-Corruption Policy and the Code of Ethics.

Offer or accept facilitation payments to initiate or expedite administrative processes or procedures.

Facilitation or expediting of payments is prohibited by this Policy. Facilitation payments are payments made to a natural or legal person to accelerate or facilitate actions or services.

Offer or accept gifts and hospitality to or from any third party that contravenes the provisions of this Policy.

It is not permitted to offer or accept gifts (except those that are reasonable and proportional, as defined in this section), or any item of value from any natural or legal person in an inappropriate or illegal manner and that could affect the impartiality of any of the parties, influence a business decision or lead to a poor performance of professional duty.

The personnel may offer and accept "reasonable and proportionate" gifts, considering the value of the gift or benefit, as well as the frequency with which it is offered. In all cases, you must ensure that the gift or benefit:

- Is given as an expression of goodwill and not in expectation of a favor in return.
- Is awarded in an open and transparent manner.
- Complies with laws and regulations, including the recipient's own standards.
- Complies with limits set forth in FD and AFD policies and has all necessary approvals.

ADMINISTRADORA FIBRA DANHOS personnel may not offer or accept gifts or benefits that exceed the value of \$4,000 MXN (four thousand Mexican pesos) or its equivalent in real accumulated terms in a



period of one year by the same person or entity. Any gift or benefit that exceeds said value and that for commercial or cultural reasons cannot be rejected must be made available to the Human Capital Department for its proper management.

Any employee, who receives a gift that, in accordance with the provisions of this Policy, must be refused or made available to the Human Capital Department, must thank the person from whom it is received and transmit the content of this Policy.

Promotional gifts or merchandise bearing the company logo may be offered and accepted, provided they are given or received in accordance with this Policy.

In the case of meals, what is established in the internal regulations regarding authorizations and verification of expenses, credit cards, austerity plans, or any other regulation or instruction that replace or complement them at any time will govern.

Make contributions with political purposes

FD and AFD follow a policy of strict neutrality; they will not make donations to any political party or candidate or foundation that serves as a vehicle for political contributions.

The Policy does not prohibit staff from making voluntary and personal contributions of a political nature, from participating in the political process on their own time and at their own expense, and from expressing their personal views on legislative or political matters, or otherwise personally participating on political activities in the country.

Get favored treatments using sponsorship or donation as a means to achieve it

FD and AFD contribute to the development of the communities where their properties are located and sometimes make reasonable donations to charities.

FD and AFD are aware of the risk involved in improperly made donations and sponsorships that can be interpreted as mechanisms to pay or contribute to the improper purpose of obtaining favored treatment.

In this regard, FD and AFD must ensure that donations to charities do not disguise illegal payments to third parties in violation of this Policy. They must also ensure that the act of social or environmental benefit in question does not act as a conduit to financing illegal activities such as money laundering or terrorist financing, in violation of the law.



Establish business relationships with third parties without complying with the minimum duties of due diligence

AFD staff may be held liable for improper payments made to vendors or any other person performing a service on its behalf.

In those circumstances in which relations with third parties are necessary for the professional field, AFD personnel must choose their consultants, suppliers or representatives with due diligence in accordance with the regulations established in this regard, in relation to the knowledge and identification of third parties.

All third parties that wish to initiate a contractual relationship with FD or AFD are required to sign a declaration of compliance and adherence to the Code of Ethics and the Anti-Corruption Policy, in addition to including specific clauses of this regard in their contracts. The personnel must carry out the Due Diligence process in accordance with applicable policies and procedures.

Agreement with a third party in order to obtain an undue advantage

FD and AFD are committed to competing in the markets promoting free competition and complying with established laws, avoiding any action that involves abuse or transgression of a third party.

Carry out operations with resources of illicit origin

FD and AFD prohibit carrying out operations or activities where it is known that they come from or represent the proceeds of an illegal activity, or when even without full knowledge, common sense indicates that they may represent the proceeds of an illegal activity.

AFD managers must pay special attention to the prevention of conduct that could be related to money laundering and financing of terrorism. To this end, due diligence, customer identification and internal control measures will be applied, and if required, collaboration with the competent authorities will be applied.

OTHER RELEVANT ASPECTS

Maintenance of accounting records

The personnel assigned to the corresponding areas of AFD must comply with all applicable standards and practices for accounting and reporting financial information. It is AFD's policy to maintain records that reflect the transactions and disposition of assets.



Cybersecurity and Information Privacy

FD and AFD have a Cybersecurity Policy that aims to guarantee the confidentiality, integrity, availability and privacy of information, and to comply with the Laws and Regulations in force at all times, maintaining a balance between risk levels and efficient use of data resources, with criteria of proportionality, which is applicable to all employees, managers and administrators.

Training

All personnel are required to periodically complete the AFD Anti-Corruption Policy training course. The non-accreditation of the course will entail the necessary repetition of the same.

Ethical Channel

It is the responsibility and obligation of AFD personnel and third parties that establish a contractual relationship with FD and/or AFD to report any fact, act, conduct or behavior contrary to this Policy, either revealing their identity or anonymously (a bilateral communication for follow up will be maintained regardless of the case).

The Ethical Channel will be available via email at the following addresses: linea.etica@danhos.com.mx and danhosteescucha@lineaetica.com.mx.

Or on our portal <https://danhosteescucha.lineaetica.com.mx/#>

In the complaints that are presented, the possible breaches of this Policy will be exhaustively analyzed, guaranteeing as far as possible and in accordance with the applicable laws the confidentiality of the same, as well as no reprisals of any kind against those who carry them out and respecting, in any case, the people allegedly involved in them in accordance with what is established.

DOUBTS OR SUGGESTIONS ABOUT THIS POLICY

This Policy is mandatory for all AFD personnel and for third parties that establish a contractual relationship with FD and/or AFD. Any doubt, suggestion, or recommendation on this regard must be communicated through the corresponding channels.

SANCTIONS

Any breach of this Anti-Corruption Policy will be sanctioned and depending on the seriousness of the offense, the sanction may range from a reprimand to the immediate dismissal of the person who commits it. Failure by third parties to comply with this Anti-Corruption Policy may result in the modification or termination of the business relationship with the third party in accordance with contractual obligations and applicable laws. Externally, the sanction will correspond to what is



established in the corresponding regulatory framework, mainly in the Federal Penal Code, and the regulations related to the National Anticorruption System of Mexico.