



Risk Management Policy

Fibra Danhos

Administradora Fibra Danhos



INTRODUCTION

Fibra Danhos (FD) is a Mexican Trust established mainly to develop, own, lease, operate, and acquire iconic and premier quality commercial real estate assets, offices, mixed-use projects, industrial warehouses, and projects in the tourism sector in Mexico.

Administradora Fibra Danhos (AFD) is a subsidiary company of Fibra Danhos (FD), which, through a Management Agreement, and under the instructions of the Trust Technical Committee, is authorized 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

This policy is part of Fibra Danhos' risk management framework, and its purpose is to establish the principles, objectives, and the necessary approach to guarantee optimal and comprehensive risk management.

REACH

Fibra Danhos' risk management approach incorporates the business areas of ESG, Human Capital, Operations, Investor Relations, Processes, and IT to allow the organization to take advantage of opportunities while managing the risks associated with these activities. Fibra Danhos recognizes the requirement for effective risk management as a fundamental capability and expects all employees to manage risks. For this reason, this policy applies to all AFD collaborators.

PRINCIPLES IN RISK MANAGEMENT

FD recognizes that:

- Correct risk management is essential to achieve strategic and operational objectives.
- By understanding and efficiently managing risk, company value is protected and grows. Likewise, it generates greater confidence and security for investors, collaborators, tenants, and local communities.

OBJETIVES IN RISK MANAGEMENT

- Strengthen and permeate the risk culture within the organizational culture.
- Detect and prioritize risks according to their severity, probability, and expected time frame.
- Ensure that each business area is responsible for the risks that correspond to it.

RISK MANAGEMENT

FD adopts a proactive approach to its risk management, incorporating organizational culture, people, processes, and information technology. This comprehensive strategy enables the organization to seize opportunities while effectively managing adverse effects.

The key components of risk management are as follows;



- The Technical Committee, managers, and collaborators recognize their responsibility in risk management, promoting a conscious mentality in risk management and applying processes to achieve the company's objectives.
- Key risks and critical controls are monitored and reported to ensure transparency and alignment of the risk profile with FD's strategy, mission, and values.
- Risks are identified and addressed on time.
- Preventive and corrective risk controls are designed, integrated, and evaluated effectively.

ROLES AND RESPONSABILITIES

Technical Committee

The Technical Committee, through the experience and knowledge of its members, is responsible for the early identification of possible risks, as well as the implementation of preventive and corrective measures to protect the interests of the company and its stakeholders.

Audit Committee

The Audit Committee oversees and monitors risk management, reporting to the Technical Committee. Additionally, it monitors potential non-compliance and seeks the input of an Advisor, and/or independent experts when deemed necessary.

ESG Committee

The ESG Committee is responsible for supervising and monitoring the management of environmental, climate, social, and governance risks and its report to the Technical Committee.

Executive level

Responsible for risk management, which encompasses identification, monitoring, mitigation plans, and reporting, the CFO relies on various business areas under direct supervision. These include Human Capital, Processes, Investor Relations, and Information Technologies, as well as those overseen by the CAO, Operations, and ESG along with the Legal department. Together, they determine FD's risk appetite and tolerance.

Employees

All employees are responsible for ensuring compliance with legal, regulatory, and business policy requirements. This includes promptly reporting any identified risks through the appropriate channels. Fibra Danhos expects all employees to be trained in risk management and to conduct themselves following internal policies, including the Risk Management Policy.

RISK DETECTION

To achieve early identification of our risks, we make our ethical line available to anyone who identifies a possible risk. This same channel is available to detect breaches that can be reported anonymously.



You can communicate your concern through the portal <https://danhosteescucha.lineaetica.com.mx> or email danhosteescucha@lineaetica.com.mx, generating a ticket for follow-up.

POLICY REVIEW

AFD undertakes to review this policy annually with the possibility of modifying and updating it at any time. Changes to this policy will come into effect immediately once it is updated on the website, so we encourage the reader to review this policy

RELATED POLICIES

- Code of Ethics
- Suppliers Code of Conduct
- Environmental Policy
- Anti-corruption Policy
- Cybersecurity Policy
- Conflicts of Interests Policy
- Occupational Health and Safety Policy
- Human Rights Policy
- Protocol to Prevent, Address and Eradicate Workplace Violence

DOCUMENT CONTROL

Version	Approved by	Date of last review/update
1.0	Blanca Canela, Directora Ejecutiva de Administradora Fibra Danhos	November, 2022
2.0	Blanca Canela, Directora Ejecutiva de Administradora Fibra Danhos	December 2023