

TABLE OF CONTENTS

1. INTRODUCTION
2. PURPOSE
3. SPHERE OF APPLICATION
4. REFERENCE DOCUMENTS
5. TERMINOLOGY
6. COMMITMENTS AND PRINCIPLES
7. HUMAN RIGHTS DUE DILIGENCE
 - a. DUE DILIGENCE PROCESS
 - b. REMEDIATION
8. GRIEVANCE AND REDRESS MECHANISMS
 - a. ACCESS CHANNELS
9. RESPONSIBILITIES
10. IMPLEMENTATION AND CONTINUOUS IMPROVEMENT
11. DISCLOSURE AND ACCOUNTABILITY

	Human Rights Policy Version: 3. Revision: 3	CORPORATE POLICY
		CODE: PL-VESTA-DDHH-01
		DATE OF APPROVAL: 2021/APRIL/01

INSTITUTIONAL STATEMENT OF COMMITMENT

The Board of Directors, the ESG Committee, and senior management of Corporación Inmobiliaria Vesta, S.A.B. de C.V. hereby state our full conviction that respect for human rights constitutes a central and inalienable responsibility of our business, on a par with our financial, operational, and growth goals.

This policy is binding upon the entire organization. Vesta is committed to respecting all internationally recognized human rights; to conducting ongoing due diligence processes; and to ensuring effective access to remedy for any person affected by our operations or those of our value chain. No financial, commercial, or operational goal justifies the violation of human rights.

We reaffirm our commitment to the United Nations Guiding Principles on Business and Human Rights as the framework that guides our actions, and to the continuous improvement of our practices so that we may be a leading company in responsible business conduct in Mexico and in the markets where we operate.

CHAIRMAN OF THE BOARD OF DIRECTORS

Corporación Inmobiliaria Vesta, S.A.B. de C.V.

CHIEF EXECUTIVE OFFICER

Corporación Inmobiliaria Vesta, S.A.B. de C.V.

ESG COMMITTEE CHAIRMAN

Corporación Inmobiliaria Vesta, S.A.B. de C.V.

1. INTRODUCTION

Corporación Inmobiliaria Vesta, S.A.B. de C.V. (hereinafter “Vesta”) is a leader in the development, acquisition, management, and leasing of industrial real estate assets in Mexico, including industrial parks, buildings, and distribution centers.

Vesta recognizes that its activities—from the acquisition of land to construction and operation of industrial parks—can have a significant impact on people and communities. Therefore, it adopts a preventive and proactive management approach to identify, prevent, mitigate, and remedy such impacts, both in its direct operations and throughout its value chain.

This policy reflects the mandate of the Board of Directors, the ESG Committee, and senior management, which is to incorporate respect for human rights as a cross-cutting principle in decision-making, risk management, and the operation of all its projects. Its content is binding on the entire organization and takes precedence over any other corporate instrument in the event of a conflict.

This Policy has been approved by the Board of Directors and will be reviewed annually to ensure its relevance and alignment with international best practices.

2. PURPOSE

This policy establishes the mandatory principles governing human rights management at Vesta, as well as the general framework for its effective implementation in all the company’s relationships, decisions, and operations.

This policy serves as a guiding principle that articulates and provides coherence to all of Vesta’s corporate policies and protocols. Consequently:

- It establishes mandatory principles and minimum standards that must be reflected in all other corporate policies (environmental, social, procurement, safety, among others).
- It guides the identification and management of risks in specific instruments such as the Land Acquisition Protocol, the Community Engagement Protocol, the Safety Protocol, and the Responsible Sourcing Policy.
- It ensures consistency in decision-making, preventing fragmented or contradictory approaches throughout the organization.
- It makes human rights a systemic component of Vesta operations, in which they serve as the foundation of its environmental, social, and governance management.

	Human Rights Policy Version: 3. Revision: 3	CORPORATE POLICY
		CODE: PL-VESTA-DDHH-01
		DATE OF APPROVAL: 2021/APRIL/01

No corporate policy or procedure may contradict the principles established in this policy, and all must contribute to its effective implementation.

3. SPHERE OF APPLICATION

This policy is mandatory for all of Vesta's operations and employees, regardless of hierarchical level, employment status, or location, including activities carried out by its subsidiaries.

Vesta requires that all the following adopt and abide by these principles:

- **Direct contractors:** Through enforceable contractual obligations, human rights compliance clauses, and oversight and audit mechanisms.
- **Second-tier subcontractors:** Vesta requires its direct contractors to pass these obligations on to their own subcontractors, particularly in construction, security, and outsourced services. For risks considered significant, Vesta extends its due diligence directly to the second tier of subcontractors.
- **Additional levels of the value chain:** Vesta exercises risk-proportionate oversight at additional levels of subcontracting when the risk analysis so warrants, with special attention to critical inputs such as steel, concrete, and construction materials.
- **Suppliers and business partners:** Vesta promotes and ascertains that all parties involved in its operations adopt practices consistent with this policy as a condition for maintaining business relationships.

Vesta disqualifies suppliers and contractors whose human rights violations are repeated or particularly serious.

SUBSIDIARY COMPANIES

CORPORACIÓN INMOBILIARIA
VESTA S.A.B. DE C.V.
QVC S. DE R.L. DE C.V.
QVC II S. DE R.L. DE C.V.
VESTA QUERETARO S. DE R.L. DE C.V.
VESTA BAJIO S. DE R.L. DE C.V.
VESTA BAJA CALIFORNIA S. DE R.L.
DE C.V.

PROYECTOS AEROESPACIALES S. DE
R.L. DE C.V.
WTN DESARROLLOS INMOBILIARIOS
DE MÉXICO S. DE R.L. DE C.V.
VESTA DSP S. DE R.L. DE C.V.
VESTA MANAGEMENT
SERVICIOS DE ADMINISTRACIÓN Y
MANTENIMIENTO VESTA

4. REFERENCE DOCUMENTS

International Framework

	Human Rights Policy Version: 3. Revision: 3	CORPORATE POLICY
		CODE: PL-VESTA-DDHH-01
		DATE OF APPROVAL: 2021/APRIL/01

- The International Bill of Human Rights (including the Universal Declaration of Human Rights, the International Covenant on Civil and Political Rights, and the International Covenant on Economic, Social, and Cultural Rights).
- The United Nations Guiding Principles on Business and Human Rights (UNGP, 2011).
- The OECD Guidelines for Multinational Enterprises (2023 edition).
- The ILO’s Fundamental Conventions and the Declaration on Fundamental Principles and Rights at Work. Conventions 29, 87, 98, 100, 105, 111, 138, 169, and 182.
- The International Finance Corporation’s (IFC) eight Performance Standards on Environmental and Social Sustainability, with special emphasis on Standards 4 (Community Health and Safety), 5 (Land Acquisition and Involuntary Resettlement), and 7 (Indigenous Peoples).
- The Voluntary Principles on Safety and Human Rights.
- The United Nations Convention on the Rights of the Child (UNICEF, 1989).
- The United Nations Global Compact, of which Vesta is a signatory.
- The Sustainable Development Goals — 2030 Agenda.

National Regulatory Framework (Mexico)

- Political Constitution of the United Mexican States.
- Federal Labor Law.
- General Law on Ecological Balance and Environmental Protection.
- Law on Consultation with Indigenous Peoples and Communities (where applicable).
- Regulations on occupational safety and health.

Alignment with Vesta’s Internal Policies

This policy serves as a guiding principle that is directly aligned with:

- Code of Ethics Supplier Code of Ethics
- Social Responsibility, Environment, and Governance Policy
- Policy on Diversity, Equality and Inclusion
- Environmental Policy
- Biodiversity Policy and Protocol
- Resilience and Climate Change Policy
- Anti-corruption Policy
- Responsible Investment Policy
- Social Investment Policy
- Psychosocial Risk Policy
- Responsible Sourcing Policy
- Health and Safety Policy

	Human Rights Policy Version: 3. Revision: 3	CORPORATE POLICY
		CODE: PL-VESTA-DDHH-01
		DATE OF APPROVAL: 2021/APRIL/01

- Safety Protocol
- Land Acquisition Protocol
- Community Engagement Protocol

None of the above policies or protocols may contradict the principles set forth in this policy.

5. TERMINOLOGY

TERM	DEFINITION
Responsible Business Conduct	The expectation that companies contribute to sustainable development while identifying, preventing, and mitigating the negative impacts of their activities or their supply chain on people, the planet, and/or society.
Human Rights Due Diligence	A continuous and structured process through which Vesta identifies, prevents, mitigates, and reports on actual and potential human rights impacts in its operations and value chain, in alignment with the UN Guiding Principles (UNGPs 17–21) and the OECD Guidelines.
Grievance Mechanism	An accessible, free, confidential, and retaliation-free channel that allows workers, communities, and other affected groups to raise concerns or file complaints regarding impacts on their human rights, and to receive a timely, fair, and effective response.
Child Labor	Any activity involving persons under the legal minimum age, or that—even if legal—affects their health, safety, or development, in accordance with ILO Conventions 138 and 182 and current Mexican law.
Forced Labor	Any work or service required of an individual under threat of punishment and with which that individual does not agree voluntarily. This includes debt bondage, the withholding of identity documents, and any form of physical or financial coercion.
Indigenous and Afro-Mexican Peoples and Communities	Groups descended from populations that inhabited the geographic region prior to the conquest or colonization, who preserve their own institutions, worldview, and a special connection to the territory, as well as Afro-Mexican Peoples and Communities recognized under Article 2 of the Mexican Constitution and the INPI catalog.
Vulnerable Groups	Individuals or groups at greater risk of having their human rights violated, including Indigenous and Afro-Mexican communities, domestic and international migrant workers, women, girls, and boys, people with disabilities, older adults, LGBTQ+ individuals, human rights defenders, and internally displaced persons.

	Human Rights Policy Version: 3. Revision: 3	CORPORATE POLICY
		CODE: PL-VESTA-DDHH-01
		DATE OF APPROVAL: 2021/APRIL/01

Free, Prior, and Informed Consent (FPIC)	A differentiated, culturally appropriate, non-coercive consultation process, conducted prior to any decision, and with full access to information, among Indigenous Peoples and Communities and Afro-Mexican communities whose territorial rights, resources, or livelihoods may be affected. In accordance with ILO Convention 169 and IFC Policy Note 7, this may result in the cancellation of a project if the community does not grant its consent.
Business Relationships	Relationships with business partners and organizations in the value chain, as well as any other non-state or state organizations directly related to Vesta's business operations, products, or services.
Sustainable Development	The pursuit of human and commercial activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

6. COMMITMENTS AND PRINCIPLES

Vesta respects the human rights of all individuals with whom it interacts in all areas of its operations. The following commitments are mandatory, enforceable, and verifiable throughout the organization and its value chain.

a) Prohibition of Child Labor

Vesta prohibits child labor in all its operations. It requires suppliers, contractors, and subcontractors, especially those in the construction industry—to introduce strict age verification controls prior to any hiring, as well as to apply remediation procedures focused on the best interests of the child if such situations are identified. The applicable minimum age is established in ILO Conventions 138 and 182 and in the Federal Labor Law.

b) Prohibition of Forced Labor

Vesta prohibits forced or compulsory labor in all its operations and requires suppliers and business partners, especially in security, maintenance, and construction services—to eradicate any practices of debt bondage, withholding of identity documents, restriction of freedom of movement, or use of physical or financial coercion to retain workers.

c) Migrant workers' rights

Vesta recognizes that its construction and operations supply chains frequently employ domestic migrants—many from indigenous communities in various states across the country—whose rights are particularly vulnerable. Vesta prohibits the following in its

operations and requires its contractors and subcontractors to prohibit: the withholding of identity documents, the charging of recruitment fees, restrictions on freedom of movement, and living conditions that violate human dignity. These obligations must be verifiable through on-site audits and included in supplier agreements.

d) Respect for diversity, equality, and inclusion

In line with its Diversity, Equality, and Inclusion Policy, Vesta prohibits any distinction, exclusion, or preference based on race, color, sex, religion, political opinion, nationality, marital status, sexual orientation, gender identity, disability, or any other condition. Vesta promotes work environments free from verbal, workplace, physical, sexual, or psychological harassment, and applies the principle of equal compensation for work of equal value.

e) Fair Working Conditions and Psychosocial Risks

Vesta ensures compliance with fair working hours and adequate compensation for all its direct employees and subcontractors. Through its Psychosocial Risk Policy, it prevents factors such as burnout, isolation, or abusive power dynamics from affecting the emotional health and well-being of the people working in its operations.

f) Occupational Health and Safety

In accordance with its Health and Safety Policy, Vesta implements rigorous preventive measures at corporate offices, construction sites, and industrial buildings to protect the physical well-being of all staff. It ensures safe work environments and timely access to medical care in the event of any incident.

g) Freedom of association and collective bargaining

Vesta recognizes the right of its employees and contractors to form or participate in organizations whose goal is to defend and promote their interests and does not interfere with their choices in this regard. Similarly, it recognizes the right of workers to be represented within their respective work units by unions and other forms of representation chosen in accordance with the laws and practices in effect in the various countries where the employment relationship exists. Based on the foregoing, Vesta recognizes the value of collective bargaining as the preferred means for determining the contractual conditions of its employees, free from fear of retaliation, intimidation, or harassment.

h) Community rights, land acquisition, and FPIC

In the design, construction, and operation of its buildings and industrial parks, Vesta thoroughly assesses the social impact. The Community Engagement Protocol and Land Acquisition Protocol obligates Vesta to:

- Not undermine the livelihoods of surrounding communities.
- Not acquire disputed land or proceed without having exhausted appropriate consultation processes.
- Ensure fair, timely, and negotiated compensation in any land rights acquisition process.
- Respect the cultural heritage, sacred sites, and archaeological zones of the communities.

In processes that may affect the territories, resources, or livelihoods of Indigenous and Afro-Mexican Peoples and Communities, Vesta guarantees Free, Prior, and Informed Consent (FPIC), in accordance with ILO Convention 169, IFC Performance Standard 7, and its Land Acquisition Protocol. This process differs from ordinary consultation: it takes place prior to any decision, is culturally appropriate, non-coercive, and may result in cancellation of the project in the absence of community consent.

h) Environment, biodiversity, and climate change

Vesta recognizes the interdependence between a healthy environment and the full exercise of human rights. Through its Environmental Policy, Biodiversity Policy and Protocol, Resilience and Climate Change Policy, and Policy on GHG Emissions Reporting, Adjustments, and Recalculation, it is committed to responsibly managing water, land, and natural resources in its industrial parks, avoiding impacts that affect communities' right to a healthy environment.

i) Safety and human rights

In line with the Voluntary Principles on Security and Human Rights, Vesta ensures that private security forces at its facilities operate in accordance with the principles of legality, necessity, and proportionality, prioritizing the peaceful resolution of incidents and absolute respect for the life and physical integrity of workers, visitors, and communities. Vesta prohibits the excessive use of force and establishes clear mechanisms for monitoring, reporting, and investigating incidents.

j) Integrity and anti-corruption conduct

Vesta maintains a zero-tolerance policy toward corruption in any form. Through its Code of Ethics and Anti-Corruption Policy, it ensures that none of its business relationships, procurement processes, or interactions with authorities involve corrupt practices that could affect the rights of third parties.

	Human Rights Policy Version: 3, Revision: 3	CORPORATE POLICY
		CODE: PL-VESTA-DDHH-01
		DATE OF APPROVAL: 2021/APRIL/01

k) Responsible procurement and due diligence in the value chain

Through its Responsible Procurement Policy, Vesta promotes human rights due diligence throughout its entire value chain. Human rights criteria are integrated into processes for the selection, evaluation, and monitoring of suppliers and contractors.

l) Privacy and personal data protection

Vesta recognizes privacy as a fundamental human right. It ensures that any personal information in its custody—whether pertaining to employees, communities, customers, or third parties—remains secure and is handled in accordance with applicable laws and its internal policies. Under no circumstances does it share or disclose personal data to external parties without authorization. Vesta also ensures that its corporate communications are non-discriminatory and respectful of all cultures.

m) Awareness-raising and ongoing training

Vesta conducts annual human rights training programs for its employees, contractors, and suppliers. These programs cover international and national regulatory frameworks, human rights due diligence, the proportional use of force, a gender-sensitive approach, and respect for vulnerable communities and groups.

n) Commitment to the value chain

Vesta encourages all components of its value chain to develop their own human rights policies and align their practices with the standards defined by Vesta as a condition for maintaining business relationships.

7. HUMAN RIGHTS DUE DILIGENCE

Vesta maintains a structured and ongoing human rights due diligence process aligned with the UN Guiding Principles (UNGPs 17–21) and the OECD Guidelines. This process covers the entire project lifecycle—acquisition, development, construction, operation, and disposal—and extends to value chain management.

7.1 DUE DILIGENCE PROCESS

STAGE 1. Impacto identification and assessment

Vesta regularly identifies and assesses actual and potential human rights risks and impacts prior to key decisions, considering:

	Human Rights Policy Version: 3. Revision: 3	CORPORATE POLICY
		CODE: PL-VESTA-DDHH-01
		DATE OF APPROVAL: 2021/APRIL/01

- Human rights impact assessments for new projects, land acquisitions, and relevant developments.
- Risk analyses by asset type and region, considering the social, environmental, and regulatory context.
- Stakeholder mapping, including workers, contractors, local communities, Indigenous and Afro-Mexican peoples and communities, and vulnerable groups.
- Specific assessments within the supply chain, particularly regarding construction activities, security, and outsourced services.
- Prioritizing critical industry risks: land-use conflicts, labor impacts in construction, health and safety risks on construction sites, the use of private security forces, and discrimination.

The assessments prioritize risks based on their severity, scope, and potential for remediation, regardless of their likelihood.

STAGE 2. Incorporation and action

Vesta incorporates the results of the assessments into decision-making and operational management:

- Incorporation of human rights criteria into investment processes, land acquisition, and project design. No significant project moves forward without a human rights risk assessment and appropriate control measures.
- Development and execution of mitigation plans with defined responsible parties, timelines, and indicators.
- Incorporation of controls into contracts with suppliers and contractors, including human rights compliance clauses.
- Adapting operational protocols (safety, construction, community relations) to prevent impacts.

STAGE 3. Monitoring and Verification

Vesta continuously monitors the effectiveness of the measures implemented:

- Key performance indicators (KPIs) for human rights incorporated into the ESG management system.
- Regular internal audits and independent assessments as appropriate.
- On-site monitoring of construction projects and industrial park operations.
- Review of supplier and contractor compliance, including assessments and corrective actions.

When deviations are identified, Vesta implements immediate corrective actions and adjusts existing controls.

	Human Rights Policy Version: 3. Revision: 3	CORPORATE POLICY
		CODE: PL-VESTA-DDHH-01
		DATE OF APPROVAL: 2021/APRIL/01

STAGE 4. Communication and Accountability

Vesta ensures transparency and accountability regarding its human rights performance:

- Regular reports to Senior Management and the Board of Directors, including critical risks, relevant incidents, and progress on action plans.
- Public disclosure of relevant information through ESG and sustainability reports, in accordance with the commitments in Section 11.
- Communication with stakeholders, particularly communities and workers, regarding impacts and measures taken.

7.2 Remediation

Vesta ensures effective remediation mechanisms when it causes or contributes to negative human rights impacts. Remediation is initiated when:

- An adverse impact is identified through the due diligence process.
- A grievance or report is received through the grievance mechanism.
- A non-compliant situation is detected during internal or external audits.

Depending on the nature and severity of the impact, Vesta implements the following forms of redress:

- **Restitution:** Restoration of conditions prior to the harm (reinstatement to employment, return of withheld documents, relocation of displaced persons).
- **Financial compensation:** Payment proportional to the material and non-material harm when restitution is not possible or sufficient.
- **Rehabilitation:** Medical, psychological, legal, or social care for affected individuals.
- **Satisfaction:** Formal acknowledgment of the harm caused, a public apology when appropriate, and immediate cessation of the harmful conduct.
- **Guarantees of non-repetition:** Modification of policies, processes, or operational practices to prevent recurrence.

When the impact involves suppliers or contractors, Vesta demands immediate corrective measures, actively cooperates in remediation when it has contributed to the impact, and may suspend or terminate business relationships in the event of repeated noncompliance, considering the potential impacts on the workers involved.

8. MECANISMOS DE QUEDA Y REPARACIÓN

Effective access to remedy is the third pillar of the corporate human rights accountability framework established by the UN Guiding Principles. Vesta recognizes that no commitment to human rights is credible without an operational mechanism that allows affected

	Human Rights Policy Version: 3. Revision: 3	CORPORATE POLICY
		CODE: PL-VESTA-DDHH-01
		DATE OF APPROVAL: 2021/APRIL/01

individuals to raise concerns, receive a timely response, and access forms of remedy proportional to the harm suffered.

Vesta's complaint mechanism is:

- **Accessible:** Available to anyone connected to Vesta's operations, regardless of whether they have a contractual relationship with the company.
- **Confidential:** The identity of the complainant is protected across all available channels.
- **Free of reprisal:** Vesta guarantees that no one who uses this mechanism will be subject to reprisal, discrimination, or punishment.
- **Free of charge:** Use of any grievance channel is free of charge for the whistleblower.
- **Efficient:** Vesta is committed to addressing reports within 48 hours; the duration of the investigation will depend on the nature of the report.

The following individuals may use the reporting mechanism:

- Vesta employees at any level of the organization, regardless of employment status or location.
- Personnel from contractors, subcontractors, and service providers operating on Vesta's premises.
- Members of local communities surrounding Vesta's projects, including Indigenous and tribal communities.
- Investors, customers, business partners, and any other third parties associated with Vesta's operations.
- Anonymous individuals who do not wish to reveal their identity.

8.1 Reporting Channels

CHANNEL	OPERATIONAL DETAILS
Web Platform (main, anonymous)	Available 24/7 through Vesta's reporting site. Operated by an independent third-party provider, ensuring technological anonymity that the company cannot compromise. This platform generates a unique case number for tracking purposes without revealing the reporter's identity.
Hotline (anonymous)	800 872 1118 — Available during business hours. Operated by an independent third party. Allows for complete anonymity if the reporter prefers it.
In-person reporting	Through a supervisor, the Compliance Department, Human Resources, or the Regional Office. Available for those who prefer direct communication.

	Human Rights Policy Version: 3. Revision: 3	CORPORATE POLICY
		CODE: PL-VESTA-DDHH-01
		DATE OF APPROVAL: 2021/APRIL/01

Any channel is valid. Vesta encourages the use of the web platform or the hotline when the reporter wishes to remain anonymous. The choice of channel does not affect how the report is handled or the seriousness with which it is addressed.

The Ethics Committee acts to protect whistleblowers from any form of retaliation. The confidentiality of whistleblowers' identities is guaranteed, unless otherwise provided by applicable law. When a violation is determined to have occurred, the corresponding procedure set forth in Vesta's Code of Ethics will be applied.

9. RESPONSIBILITIES

ROLE	RESPONSIBILITY
Board of Directors	Approve the policy and its updates, in collaboration with the ESG Committee. Incorporate human rights into the business strategy.
ESG Committee	Approve the policy and its updates. Oversee its strategic implementation. Incorporate human rights into the business strategy. Receive annual human rights performance reports.
Senior management	Lead by example in fostering a culture of respect for human rights. Ensure the allocation of sufficient resources for the effective implementation of the policy. Report to the ESG Committee on critical risks and progress.
Ethics Committee	Foster a culture of integrity. Receive, follow up on, and investigate reports submitted through the whistleblower channel. Apply the appropriate disciplinary and remedial procedures. Protect the confidentiality and identity of whistleblowers.
ESG, Legal, and Human Resources Department	Plan, coordinate, and implement human rights due diligence. Update the policy in accordance with national and international regulations, emerging risks, and IFC requirements. Incorporate human rights metrics into the sustainability report. Coordinate annual training.

	Human Rights Policy Version: 3. Revision: 3	CORPORATE POLICY
		CODE: PL-VESTA-DDHH-01
		DATE OF APPROVAL: 2021/APRIL/01

Regional and Operational Areas (Commercial, Development, and Asset Management)	Disseminate the policy within their areas of influence. Conduct field inspections to ensure compliance with policies and protocols related to construction, procurement, and security. Implement mitigation plans. Promote actions that respect the human rights of the communities where Vesta operates.
Employees and Contractors	Be familiar with, stay abreast of, and strictly adhere to the principles of this policy in their daily duties. Report any non-compliance or risk situation through the available channels.

10. IMPLEMENTATION AND CONTINUOUS IMPROVEMENT

Vesta ensures that this policy is applied in an effective, measurable manner, and subject to continuous improvement. The following mechanisms structure this process:

Training and Awareness

- Vesta provides mandatory annual human rights training for all its employees, including content on international regulatory frameworks, human rights due diligence, a gender-sensitive approach, and respect for vulnerable communities and groups.
- All Vesta suppliers who go through the supplier evaluation and onboarding process have access to an annual, certifiable online course on human rights, covering regulatory frameworks, due diligence, a gender-sensitive approach, and respect for vulnerable communities and groups.
- Strategic construction contractors receive onboarding on human rights, with an emphasis on child labor, forced labor, migrant workers' rights, and job site safety.
- Additionally, as part of Vesta's Safety Protocol, a specific training program is being developed for staff at companies that provide in-house safety management services. This initiative aims to strengthen the Vesta team's capacity to supervise, evaluate, and monitor the performance of private security providers in accordance with the human rights standards established in the Protocol.
- The training sessions are documented, and their results are reported to Senior Management and the ESG Committee.

Policy Review and Update

- This policy will be reviewed annually by the Sustainability (ESG), Legal, and Human Resource departments to ensure its alignment with international standards, regulatory changes, and newly identified risks.

	Human Rights Policy Version: 3. Revision: 3	CORPORATE POLICY
		CODE: PL-VESTA-DDHH-01
		DATE OF APPROVAL: 2021/APRIL/01

- Any significant update will be submitted to the Board of Directors for approval through the ESG Committee.
- The policy is reviewed on an ad hoc basis in the event of material changes in Vesta's operations, new land acquisitions or projects in sensitive territories, or serious human rights incidents.

Incorporation into Operational Processes

- Human rights criteria are incorporated into the evaluation and selection processes for suppliers, contractors, and business partners.
- Human rights due diligence is incorporated into the process of analyzing and approving new land acquisitions, in accordance with the Land Acquisition Protocol.
- Mitigation plans resulting from the due diligence process include responsible parties, timelines, and monitoring indicators.

11. DISCLOSURE AND ACCOUNTABILITY

Vesta is committed to publicly disclosing, through its Annual Sustainability Report, verifiable information on its performance. This disclosure is consistent with its inclusion in various ESG indices at the national and international levels, and meets the expectations of its investors, customers, communities, and other stakeholders.

The minimum annual disclosure indicators regarding human rights include:

- Number and type of human rights training sessions provided to employees, security providers, and contractors.
- Results of the human rights due diligence process: identified risks, action plans implemented, and implementation status.
- Number, type, and resolution status of complaints received through the complaint's mechanism, disaggregated by channel and type of complainant.
- Significant human rights incidents recorded during the period, and remedial measures taken.
- Progress in implementing this policy and commitments for the next period.

Vesta reserves the right to add additional indicators as international human rights reporting standards (GRI, SASB, TCFD, TNFD) evolve.