
	Social Investment Policy	CORPORATE POLICY
		Code: PO-ASG-09
		Approval Date: Dec. 17, 2024
	Version: 3 Revision: 2	Dept. ESG

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## 1. INTRODUCTION

*Corporación Inmobiliaria Vesta*, and its subsidiaries and affiliates (hereinafter referred to jointly as “Vesta”) is a company devoted to the development and acquisition of industrial parks and buildings in Mexico.

As trustees accountable to our stakeholders, Vesta acknowledges that our country’s economic and real estate growth and development are closely linked to short, medium and long-term environmental and social impacts. We therefore state and reiterate our commitment to the country’s sustainable development through our Social Investment Policy, as per our Policy on Social, Environmental, and Governance Responsibility.

## 2. PURPOSE

The purpose of this policy is to define and establish the guidelines, principles, procedures, and requirements needed to apply, approve, register, and deliver any resources for social investments made by Vesta nationwide, considering existing guidelines such as the Anticorruption Policy that must be followed by any employees involved in the donation process. Thus, full compliance is required with all regulations established by the Environmental, Social, and Governance Committee (hereinafter the ESG Committee).


## 3. SCOPE OF APPLICATION

This policy is compulsory for all Vesta operations and for all Company stakeholders to be applied either directly or through any of its subsidiaries.

Vesta commits to the dissemination of this policy among its different regions and all its stakeholders, thereby seeking to align their policies with those of the Company. Top Management, with the support of the ESG Committee, and the ESG Director are those responsible for full compliance with this policy.


## 4. REFERENCE DOCUMENTS

- Social, Environmental, and Governance Responsibility Policy
- Anticorruption Policy
- Vesta Whistleblower Channel
- Vesta Code of Ethics
- UN Global Compact
- Human Rights Policy
- Protocol on Social Responsibility During Natural Disasters
- Community Exiting Protocol 2024
- Vesta Strategic Philanthropy Consultancy 2023
- Vesta Theory of Change for Social Investment 2024


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## 5. TERMINOLOGY


TERM	DEFINITION
<b>Government Agency</b>	Companies, institutions, associations, foundations, agencies, government-run or government-owned departments and agencies, and other public entities (either wholly or partially controlled) including diplomatic representations, research institutes, universities, and hospitals; state authorities and agencies, or diplomatic representations for foreign countries, at any government level; as well as public international organizations controlled either directly or indirectly by the government of a foreign country.
<b>Donation</b>	Any agreement through which Vesta transfers monetary resources to companies, with the purpose of enhancing the quality of life of vulnerable groups in the communities where Vesta operates.
<b>Equipment or In-Kind Donation</b>	Contributions to not-for-profit organizations requiring equipment, furniture, electric equipment, of material of any nature for social purposes.
<b>Donations in Emergency Situations</b>	All donations that by nature are in response to a humanitarian crisis such as a natural disaster or an epidemic and require quick channeling; they may be financial, medicine and/or equipment. Emergency situations are defined according to WHO (World Health Organization) criteria. For greater details, consult the Social Responsibility Procedures for Natural Disasters.
<b>Social Investment</b>	An action mechanism that integrates environmental and social factors benefiting communities, and where the use of natural resources is done in keeping with sustainability criteria.
<b>NGO/CSO</b>	Civil organizations are legally incorporated by individuals or legal entities operating independent of any government, and which may adopt different legal forms. Their actions are aimed at obtaining humanitarian, social, charity, human rights promotion, and protection goals; and economic, social, cultural, and environmental development. These organizations are synonymous with Third Sector Entities and Not-For-Profit Organizations.

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<b>Sponsorship</b>	Financial contributions voluntarily made and as part of an agreement, either by people or institutions with the purpose of obtaining a direct commercial benefit, to be managed by the Marketing Department at the corporate or regional level.
<b>Civil Servant</b>	<p>Any individual who performs a public service, either temporarily or permanently, either for free or in exchange for remuneration, and which is classified as:</p> <ul style="list-style-type: none"> <li>• <i>Politicians.</i> Those persons overseeing any of the three branches of government and representing the interests of the State, such as president, governor, mayor and his/her teams, secretaries of state or of municipalities, senators, members of Congress, and councilors.</li> <li>• <i>Civil Servants.</i> Any person working for the State, either directly or indirectly, including the police, firefighters, the military, tax authorities, inspectors, and health agencies.</li> <li>• <i>Executives, representatives, agents, or employees of any government institution, government-owned company, or related enterprises.</i></li> <li>• <i>Any person in charge of approving or influencing the use of public funds,</i> including those holding paid positions, such as an official consultant for any government institution.</li> </ul> <p>For the purposes of this policy, in broad terms a civil servant is also understood to be any person with an executive position within a political party; a candidate for any political position; professors and researchers at any educational center, universities and any other public education institute, or financed by the government; employees and researchers in schools and education centers, as well as any other government-financed research and development center; physicians working in public hospitals; journalists from government media; employees at any commercial association that performs government or quasi-government duties; and relatives up to the second degree of any of the aforementioned persons.</p>
	Offering or providing any cash or in-kind donation, directly or indirectly, to benefit any civil servant, political party and/or another person so as to obtain or maintain

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<b>Bribery or Graft</b>	business dealings or to ensure any undue advantage for Vesta, as pursuant to the Anticorruption Policy.
<b>External Donation Requests</b>	Generally made by not-for-profit civil society organizations, low-income individuals, public officials, decision makers, opinion leaders, and private enterprises serving as intermediaries for donation requests.
<b>Third-Party Intermediary</b>	<p>A third-party intermediary is an agent, service provider, consultant, distributor, contractor, salesperson, supplier or any third party, either a corporation or an individual, different from a Commercial Partner, hired to assist Vesta in any action or business implying or requiring interaction with any level of government authorities in any of the states where Vesta operates, including but not limited to customs agents, law firms, lobbyists, and logistics companies.</p> <p>This also includes third-party intermediaries whose primary duty is to generate business or promote the distribution, marketing, or sale of their products and services; facilitate the fulfilment of contractual obligations; obtain licenses, permits, and authorizations needed to build and open new headquarters; and to deal with the local government market on behalf of Vesta interests and representations.</p>
<b>Beneficiary</b>	<p>Civil society organizations who shall receive financial, in-kind, or service benefits from Vesta. These organizations shall be in keeping with the strategic lines of Vesta’s social investments, and shall have the following characteristics:</p> <ul style="list-style-type: none"> <li>● Legally incorporated organizations</li> <li>● Authorization from the SAT (Tax Administration of Mexico) to issue donation receipts</li> <li>● The implementation of programs and projects that are in keeping with Vesta’s strategic lines and their population of interest</li> <li>● Projects operating in the communities of interest for Vesta</li> </ul>


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<b>Beneficiary Group</b>	Those persons or social groups to whom Vesta’s social investment is targeted, and who must have socio-economic vulnerability characteristics, focusing primarily on women, children, and persons with disabilities.
<b>Strategic Lines</b>	These are thematic, in which the different strategic lines are broken down, helping to organize the strategic goals by specific themes, and for which the Company’s social investment will be made.
<b>Community Development</b>	<p>The goal is to improve the well-being and livelihood of those living in vulnerable areas.</p> <p>The purpose is to mobilize territory resources around a joint project that includes the community, and creating a participatory environment that reinforces the capabilities of local institutions for socially inclusive interventions. This is a cross-dimensional strategy (social, economic, and environmental), aimed at enhancing the quality of life in the communities where implemented.</p>
<b>Social Mobility</b>	A change in the socio-economic situation of communities neighboring any Vesta complex, implying improvements to education, health, income, or other social and economic activities.

## 6. DEVELOPMENT

All donations made and earmarked for social investment projects should be aligned with Vesta principles and its strategic lines regarding sustainability (paragraph a); they must be documented beforehand; made specifically for legitimate beneficiaries; and they must be registered pursuant to applicable legislation (paragraph b).

Any donation request must follow the application process and be presented in writing, as per the communication media established by Vesta for the purpose of presenting and following up on

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requests. Said communication must include a detailed description of the social benefit pursued; the name and line of business of the requested organization; information on the end recipient; actions to be achieved with the donation; and the mechanisms for documenting and sending reports on the use of the resource.

Once a donation has been authorized, the beneficiaries must be investigated to ensure dealing with a legitimate charity organization. In the case of civil society organizations requesting monetary resources, they must have the valid authorized done and be current in all tax obligations. Moreover, it must be verified that there is no relationship with any civil servant who could act or decide in favor of Vesta in the future.

All organizations susceptible to receiving donations must conduct due diligence via the corresponding entity -after approval and prior to receiving the resources- as per requested by Vesta. The resources shall be delivered after due diligence has been performed and results approved. Should due diligence results not be approved, the donation shall not be delivered until the corresponding approval is obtained.

Approval by the CEO and the ESG (Environmental, Social, and Corporate Governance) Committee is required, both of which must confirm the legality of the donation, pursuant to local laws and regulations where the donation is to take place.


Those benevolent entities receiving said donation must issue a tax-deductible receipt in writing (PDF and XML formats) specifying the amount received in donation. Said receipt must include the use and destination of the donation, in compliance with the social purpose authorized by the proper authority, and the guarantee that said donation shall never directly or indirectly benefit any civil servant, religious group, and/or political party.

**a. Strategic Lines**

The guideline scope for social and environmental projects approved or executed by Vesta covers all business operations; that is, regions and corporate organization, either directly or through any of its subsidiaries.

Social projects approved by Vesta must be in line with our primary goal, which is community development leading to social mobility for the communities neighboring any Vesta operations. This is to be accomplished via a process whereby community members may unite to conduct collective actions and generate solutions to joint issues that may be related to environmental, social, and economic matters, among others.

All social investment projects must benefit the most vulnerable sectors of the community, with preferential focus on women, children, and persons with disabilities.

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Vesta Strategic Lines:

- **Education:** Projects aimed at driving education and improving teaching and learning conditions, while also enhancing social and economic conditions for neighboring communities. This is to be done through:
  - Informal Education (preferably with a Stem approach) through:
    - Projects that reinforce skills development and academic knowledge for basic education students (primary and middle school – ages 6 to 14) who are enrolled in public schools.
    - Projects that teach leadership abilities and life skills contributing to overall childhood development (ages 6 to 14) who are enrolled in public schools.
- **Entrepreneurship:** Projects aimed at improving the economic conditions for target populations, including:
  - a. **Social:** Through the creation of business opportunities that impact and focus on solving social and environmental issues. The goal is to transform an unfair reality; provide the necessary attention; and leave a positive footprint.
  - b. **Production:** Anything that focuses on creating and developing new businesses or companies that produce high-quality goods or services and added value for society, focusing on:
    - Projects whose aim is to develop and reinforce production project capabilities, preferentially concentrating on women and persons with disabilities.


### Situations Outside Strategic Lines

- **Emergency Situations:** Within the framework of the provisions of this policy, monetary resources are regulated, which are detailed and managed for the strategies listed under the Social Responsibility Protocol for Natural Disasters, which according to ESG Directorate determination and justification must be executed in compliance with the corresponding document, after having received approval by the CEO. In addition, the existence of the correct processes for the purposes of the policy and protocol herein, the providing of proper accountability must be guaranteed.


### b. Beneficiaries

The following characteristics must be met by all beneficiaries of any of our resources aimed at developing Vesta’s social investment projects:



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- Have a well-defined social purpose, which is easily accessible and clearly defines its activity and beneficiaries.
- All activities conducted by the organization must be aimed at pursuing a social cause, thus all of these activities must be explicitly contemplated in its bylaws. Projects focusing on the above-mentioned lines of actions will be preferably funded.
- Philanthropic and/or Civil Society Organizations (SCOs) having projects that focus on education (primary and middle-school grades, for students enrolled in public schools registered with the SEP -Mexican Department of Education); and organizations that develop production and social entrepreneurship-related projects.
- Activity planning must be clearly designed, as well as the existence of internal follow-up and evaluation systems for activities conducted, thus enabling us to gauge the impact of projects implemented; and define the selection criteria and processes for entities with which we collaborate. Priority will be given to those having a strategic or an annual plan that encompasses the entire organization, with quantifiable goals, a timeline, designated people in charge, and formally defined internal control and follow-up systems on the activity and the beneficiaries.
- All organizations must present projects to be funded for a minimum of 2 to 3 years.
- A government body efficiently accounting for the resources donated must exist. In addition, said members must publicly divulge their names, profession, public positions held, and a list of any kinship and affinity with other members of the governance body and with the top management team of the organization. The organization shall make public any relationships existing among the governance body members, suppliers, and co-organizers of their activity.
- There must be recurrent communication on activities taking place and the programs developed with donations received.
- The organization must provide Vesta with their annual and economic data, activities, and the corresponding audit report.
- All beneficiary organizations shall accredit compliance with legal obligations imposed by the Tax Authorities, and the Social Security Administration, as per the laws in effect in each country.
- All beneficiary organizations are obligated to present availability of their Top Management and Directors regarding participation in Vesta’s reinforcement and institutional accompaniment process, consisting of:
  - Conducting a tax, legal, and accounting assessment to identify the standing of the organization
  - Obtain training and conduct compliance with improvements regarding obligations established by the corresponding authorities.

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The characteristics of organizations eligible to receive monetary resources must adapt to the requirements and guidelines of the applicable application for donation requests.

### c. Monetary Donations

Monetary donations will only be granted to not-for-profit civil society organizations having SAT authorization to issue donation receipts, according to the legal concept applicable in Mexico.

Once the donation is authorized and the corresponding process for its approval has been completed, legal management and administrative procedures will continue.


- **Legal Management:**

The legal department shall prepare an institutional agreement for the donations, which must be signed by the person legally responsible for agreements on behalf of Vesta, as well as by the legal representative of the beneficiary entity.

The prepared agreement must contain all required anticorruption clauses, the term, the rights and obligations of each party, contact people, and the territorial jurisdiction where signed.

The following must be attached to the donation agreement:

- Project proposal
  - Proof of the tax status for the beneficiary entity
  - SAT compliance opinion
  - Authorization as done, as per the current DOF (Federal Official Gazette)
  - Legal representative's identification
  - Formal letter of commitment to participate in Vesta's reinforcement and accompaniment, signed by the legal representative and director
  - Other documents mentioned in the Agreement
- **Administrative Management:** The beneficiary entity chosen for the donation must, prior to delivery of the resources:
    - Provide a written donation receipt, in its name, establishing the product as a received donation, and wherein guarantee is made that said donation will not be given any improper use
    - Provide a letter of participation in the tax, legal, and accounting evaluation
    - Pass the tax, legal, and accounting evaluation
    - Provide a letter of participation in the tax, legal, and accounting reinforcement
    - Sign the legal instrument for the corresponding donation

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- The donation may be divided into two or three payment installments; the delivery dates for said donation are subject to the duration of the project presented, as follows:
  - a. First installment: Start of the project (40%)
  - b. Second installment: Following delivery of progress report; after 50% completion of the project (40%)
  - c. Third installment: Upon project completion and delivery of the final report (20%)
- No monetary donations whatsoever shall be granted to:
  - a. Individuals
    - Public and private organizations pursuing proselytizing, religious, or party interests
    - Civil servants; opinion leaders; decision makers working in public institutions; involved third parties; and anyone who can directly influence Vesta hiring
    - Political parties
    - Organizations with activities that conflict with Vesta objectives, business principles, and services
    - Any type of official, police, prosecutor, inspector, or military
    - Donations that potentially generate conflicts of interest between public entities and civil society organizations where family ties or a contractual relationship exist between both parties
    - Donations that do not seek to serve the interests of the communities where Vesta operates, or which are not in keeping with the Company’s strategic lines concerning sustainability
    - Organizations with a history or suspected of corruption, money laundering, or terrorism support
    - Those organizations that do not pass the tax, legal, or accounting evaluations by Vesta
    - Those that do not continue in the reinforcement and accompaniment process by Vesta

#### d. Allocation Criteria for Donation Requests

The resources destined for donation shall be allocated according to the process for a call for requests established by Vesta. In addition, to present a request for donations, the method and project format defined in said call process, as established by Vesta, must be followed.

The donation allocation process shall evaluate the following criteria for the project presented:

- Project goals and detailed description (consistency, relevance, benefits, and target population)
- Compliance with Vesta corporate strategy

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- Confirmation that the donation shall not provide any personal benefit to any civil servant, political party, religious organization, or anyone having a direct or indirect relationship with public entities
- The resulting impact and/or social benefit stemming from the allocated resource
- Clear methodology to assess the project’s different impacts
- The viability of conducting volunteerism with the beneficiary organization

**e. Social Investment Requests**

“Attachment I – Social Investment Checklist” must be used for all donation requests, wherein the requester fills it out and sends it via email to the Sustainability Department; it must contain the following information:


- Requester identification (name and position)
- Beneficiary (institution name, legal representative, and full legal domicile)
- Description of the initiative to be performed
- Strategic line/beneficiary field of action, and the specific purpose for the requested donation
- Evaluation results

**f. Social Investment Analysis and Approval**

The ESG Committee is the approving body for all social and environmental projects, with prior consent given by the Company CEO. The ESG Committee must also evaluate the donation request and analyze the beneficiary as per donation policy guidelines set forth in the call for requests.

- Once the request is evaluated, a response in writing will be sent via email to the beneficiary, with either acceptance or rejection of the request made. Said response is to be sent within 15 working days after being reviewed by the ESG Committee.
- In either case, those in charge of approving the resources must examine and guarantee the lack of any conflicts of interest in the process and/or with the requesting organization.

**g. Accountability**

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The requester shall perform the reconciliation conducted by the beneficiary entity of the amounts paid by Vesta (with the precise amounts and information supplied in “Attachment I - Social Investment Checklist”; the Agreement; and on the donation receipt).

The donation accountability process is included in the corresponding agreement and shall be part of the Due Diligence performed prior to delivering the donation. If any inconsistency is found in the use of resources, the ESG Committee and the Audit Committee must both be notified.

**h. Progress Supervision and Results Report**

The beneficiary entity shall provide a supervision report, indicating progress and results of the investment made. Said report is to be prepared according to the frequency established under the legal donation agreement.

Moreover, the beneficiary must provide a final written report on the results obtained with the donation, specifying the social benefits achieved with this donation, including photographs with a description of each one.

**i. Sponsorships**


For Vesta, sponsorships are any and all monetary contributions voluntarily given and as part of the agreement; these may be from individuals or institutions with the purpose of obtaining a direct commercial benefit from brand presence; they shall be handled by Marketing, at the corporate or regional level. As a result, they have nothing to do with Vesta’s ESG department.

**j. Community Exiting Protocol**

In any community where Vesta decides to suspend implementation of its donations through collaborative work with civil society organizations, the procedure established in the Community Exiting Protocol must be followed. Said procedure guarantees an organic withdrawal of social actions, thereby minimizing any negative impact for the community.

**7. INFRINGEMENT OF SOCIAL INVESTMENT POLICY**

- No Vesta employee nor any party working on its behalf or in its representation may directly or indirectly provide, offer to provide, or promise any type of cash or in-kind donation to benefit any civil servant, political party, or candidate to public office in order to obtain

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business, or to ensure any manner of inappropriate advantage for Vesta, regardless of whether or not any benefit whatsoever is actually received.

- No civil servant may receive or be offered any kind of donation in exchange for a recommendation for Vesta; or so any Vesta product or services may be purchased; or as a commitment to continue doing so.
- It is deemed an outright infringement of the Social Investment Policy and of the Anticorruption Policy if resources are granted to any benevolent organization affiliated with, or sponsored by, a civil servant, his/her family, or associates.

## 8. CLAIMS FOR SOCIAL INVESTMENT POLICY INFRINGEMENT


- All Vesta employees have an obligation to report and record any non-compliance with the Social Investment Policy. If any employee knows of a related situation or of any behavior in violation of the Policy herein, said employee must report it immediately and not attempt to investigate said situation on his/her own.
- Any person(s) external to Vesta may also file complaints or convey issues regarding Vesta personnel and the donation policy.
- All employees have an obligation to cooperate with internal or outside investigations into policy infringements.
- All policy infringement claims must be immediately reported on the [FaceUp portal](#), via email to [contacto+vesta@eticaintegral.com](mailto:contacto+vesta@eticaintegral.com) or by phone at: 800 512 0070.

## 9. SANCTIONS FOR SOCIAL INVESTMENT POLICY INFRINGEMENT

All cases of social investment policy infringement will be directly reviewed by the Environmental, Social, and Corporate Governance Committee, Corporate Governance, and the Compliance Department. Depending on the seriousness of the violation, they shall define specific sanctions, which may vary from donation cancellation; termination of any employees involved; to the opening of an investigation report with the corresponding authorities.

## 10. RESPONSIBILITIES

DUTIES	RESPONSIBILITY
<b>Environmental, Social, and Corporate Governance Committee (ESG)</b>	A permanent committee in charge of determining strategy, verifying compliance, and evaluating Company performance in ESG-related matters.

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	The Committee has subject-matter experts and includes at least one member from the Vesta Board of Directors.
<b>Top Management</b>	Support and approve ESG Policy, ensuring compliance, effective implementation, and alignment with strategic objectives described in the document herein.
<b>ESG Director</b>	Through the appointed representative, the Director shall collaborate with Top Management to issue and update the Social Investment Policy, as well as promote communication, training, and supervise compliance with the Policy.  The Director also coordinates actions aimed at complying with the Policy, such as identification, periodic measurement and monitoring of significant ESG matters for the Company, to accomplish established objectives and goals meant to enhance environmental performance.
<b>Vesta Employees</b>	Become familiarized with this Policy and regularly update knowledge of its regulations.

## 11. SUBSIDIARIES

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  
VESTA ADMINISTRATION AND MAINTENANCE SERVICES

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01	01/IV/2018	Newly created document	ESG Committee
02	17/XII/2024	Document update	ESG Committee