POL

Responsible Investment

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Sustainability

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TABLE OF CONTENTS

1. **OBJECTIVE** 3
2. **SCOPE** 3
3. **DEFINITIONS** 3
4. **GENERAL CONSIDERATIONS** 3
5. **RESPONSIBILITIES** 4
6. **POLICY DEVELOPMENT** 5
7. **ANNEXES** 7
8. **RELATED DOCUMENTS** 7
9. **VERSION CONTROL** 7
10. **APPROVAL** 7

1. OBJECTIVE

Document the practices of real estate acquisition according to the Sustainability mission of FIBRA NEXT, in compliance with the Code of Ethics and the Responsible Investment Principles (PRI).

Strengthen our environmental, social, and governance due diligence practices in FIBRA NEXT's acquisitions and properties.

2. SCOPE

Applies to real estate investments, effective from the publication of this policy.

3. DEFINITIONS

- **Responsible Investment:** The Principles for Responsible Investment (PRI) defines responsible investment as an investment approach that incorporates environmental, social, and governance (ESG) factors into investment decisions, aiming to enhance risk management and generate sustainable long-term benefits. Next, the six PRI principles are listed:
    1. Incorporate ESG factors into our investment analysis and decision-making process.
    2. Carry out active management and incorporate ESG factors into our policies and procedures.
    3. Request that the entities in which we invest provide transparent disclosure of ESG matters.
    4. Promote the acceptance and application of these Principles.
    5. Collaborate to enhance our effectiveness in implementing the Principles.
    6. Report on our activities and progress in implementing the Principles.

4. GENERAL CONSIDERATIONS

The implementation of this Responsible Investment Policy is essential to ensure that FIBRA NEXT's investment decisions are aligned with the principles of sustainability, ethics, and long-term value creation, particularly in a context where environmental and social factors have a significant impact on financial performance and corporate reputation.
Its implementation contributes to compliance with standards and best practices, strengthens the ability to generate sustainable value for stakeholders, protects the organization's reputation, and ensures consistency between financial objectives and its commitment to corporate responsibility.

5. RESPONSIBILITIES

Role	Responsibilities
Acquisitions Department	▪ Initiate the acquisition process, manage the environmental audit through a certified third party. ▪ Inform the Sustainability Department of any upcoming property acquisition so that the ESG due diligence process can be properly documented.
Certified third party	▪ Develop the due diligence process, incorporating the ESG aspects herein established. ▪ Prepare a detailed report.
Technical Committee	▪ Review the report and identify areas for improvement. If any exception is found, a period will be granted for the selling party to remedy the irregularity.
Human Resources Department	▪ Inform the corresponding employees as to the work conditions we offer, with a notification period of at least 15 days.
Sustainability Department	▪ Monitor, document, and record the incorporation of ESG criteria into the due diligence process. ▪ Inform the corresponding stakeholders. ▪ Follow up on compliance with this policy. ▪ Conduct FIBRA NEXT's annual assessment as a PRI signatory.

6. POLICY DEVELOPMENT

6.1. ENVIRONMENTAL AUDIT

6.1.1. FIBRA NEXT is committed to enhancing sustainability through its investments; therefore, when assessing the acquisition of a new real estate property or real estate portfolio, an environmental audit must be conducted by a certified third party.

6.1.2. The Consultant hired for such service shall deliver a detailed report to the Technical Committee, outlining the irregularities identified. Such irregularities must be remedied by the seller within a mutually agreed-upon period with FIBRA NEXT.

6.1.3. During the environmental assessment, the international guidelines on sustainability will be considered, including, among others, the following:

- Land Use Certificates
- Development License
- Notice of Completion of Works
- Certificate of occupancy or habitability of the properties
- Authorization of Environmental Impact / Environmental Impact Authorization
- Impact on biodiversity
- Change in land use on forest land
- Generation and management of municipal solid waste and material recovery
- Generation and management of hazardous waste.
- Water supply services
- Adequate means for wastewater discharge.
- Single Environmental License for Air Emissions
- Presence or absence of polychlorinated biphenyls and asbestos
- National waters and their federal zone
- Federal maritime-terrestrial zone.
- Protected Natural Areas
- Ecological and Territorial Land-Use Planning Programs
- The presence or absence of administrative sanction procedures initiated by environmental authorities at the three levels of government.
- The presence or absence of soil contamination and the need for remediation of contaminated sites.

6.1.4. Our investment decisions must take into consideration the exposure of the properties to extreme hydro-meteorological events that may impact their facilities and operations, and whose intensity may increase as a result of climate change. In this sense, our investment process must consider the potential vulnerability to the impact on our properties of the following:

- Hurricanes.
- Storms.
- Sea level rise in coastal areas.
- Floods
- Droughts and water availability.

6.1.5. In this sense, it must be verified that the properties have facilities and technology capable of mitigating the physical risks associated with climate change, including, but not limited to the following:

- Rainwater collection systems.
- Eco-friendly coastal contention barriers (such as artificial reefs or the use of geotextiles).
- Wastewater treatment plants.
- Efficient drainage.
- Water-saving technology.

6.1.6. Taking these factors into account helps identify and mitigate the risks and impacts of climate change on investments and ensures greater resilience to future scenarios.

6.2. SOCIAL RESPONSIBILITY

6.2.1. Regarding social compliance, a due diligence process shall be carried out that considers the following aspects:

6.2.1.1. Non-discrimination in cases where the owners or users of the properties are individuals, collectives, or other vulnerable groups.

6.2.1.2. Respect the rights of all the stakeholders involved.

6.2.1.3. Safeguard the Human Rights of the communities where investments are carried out, protecting vulnerable sectors, including indigenous groups, as well as the customs and traditions that may limit the recognition of property rights by gender.

6.2.1.4. In the event of acquisitions carried out with the existing workforce, FIBRA NEXT shall take the necessary measures to inform employees of the working conditions offered, providing a notice period of at least 15 days.