



# Vesta Management, S. de R.L. de C.V.

## Double Materiality Assessment Overview

Advisory

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April 2025

KPMG México



# Materiality and Double Materiality

Materiality and double materiality are key sustainability concepts. The Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB) and the International Financial Reporting Standards (IFRS) offer useful international reference frameworks for these concepts.

While materiality refers to the identification and reporting of aspects that are most significant for an organization and its stakeholders, double materiality broadens this approach by considering not just the impacts on the organization in its context, but also the impact of the context on the organization.

GRI Standards focus on materiality from the standpoint of the organization and its stakeholders, while the SASB is concerned about financial materiality and environmental, social and governance (ESG) matters.

The IFRS, meanwhile, concentrates on financial accounting, which is evolving to address financial risks as they relate to sustainability.



In today's world there is a growing recognition that sustainability aspects may have a material impact on businesses' profitability and reputation.

Investors and stakeholders are demanding increasing transparency in the disclosure of information about sustainability.



The adoption of standards like GRI and SASB and the incorporation of IFRS sustainability considerations reflect an evolution toward greater accountability and transparency among organizations regarding sustainability.

# Double Materiality: Methodology

1

## Identification of topics

Identification of preliminary topics based on a variety of public sources, peers, international information from the organization and Vesta's current materiality.

2

## Identification of IROs

Comparison and assessment of the impacts, risks and opportunities (IROs) associated with the preliminary topics, to be assessed later on.

4

## Weighting, calibration and analysis of topics

Design of the materiality matrix considering environmental, social, and governance impacts for the organization, compared to their financial relevance.

3

## Stakeholder Consultation

Consulting with Vesta's stakeholders to assess these topics from the impact and financial perspectives.

# Double Materiality: methodology

## Identification of topics and IROs

| ESG Topics                | Descriptions  | Related IROs  |
|---------------------------|---|---|
| Climate Change Adaptation | Identification and management of the risks and opportunities associated with climate events that impact real estate assets. The implementation of strategies to improve property resilience, were included.   | <ul style="list-style-type: none"> <li>• Vulnerability in operations and projects (R)</li> <li>• Damage to infrastructure and physical assets (R)</li> <li>• Decreased labor productivity (R)</li> <li>• Disruption of services and damage to image (R)</li> <li>• Supply chain disruptions (I)</li> <li>• Increased adaptation and operational costs (I)</li> <li>• Displacement of communities and vulnerable groups (I)</li> <li>• Resilience to physical risks of climate change (O)</li> </ul> |
| GHG Emissions             | It addresses the release of greenhouse gas emissions (GHG) and gases that contribute to global warming and climate change, as well as policies, international agreements, and practices for their reduction and mitigation.                         | <ul style="list-style-type: none"> <li>• Operating costs (I)</li> <li>• Vulnerability to environmental regulations (R)</li> <li>• Loss of investors and customers (R)</li> <li>• Potential litigation (R)</li> <li>• Offering innovative solutions (O)</li> <li>• Carbon offsetting (O)</li> </ul>  |
| Energy Management         | Efficient and responsible use of energy within processes and developments to reduce consumption and GHG emissions, as well as promoting the use of renewable energy sources.  | <ul style="list-style-type: none"> <li>• Power shortages and potential reduction in profitability (R)</li> <li>• Penalties for non-compliance with energy regulations (R)</li> <li>• Increased corporate carbon footprint (I)</li> <li>• Vulnerability to energy price fluctuations (I)</li> <li>• Use of non-renewable sources (I)</li> <li>• Implementation of clean energy (O)</li> </ul>  |
| Biodiversity Management   | Responsible land use management, biodiversity conservation, and the implementation of practices that reduced the impact on the local environment. This also includes striking a balance between real estate development and ecosystem preservation. | <ul style="list-style-type: none"> <li>• Irreversible damage to ecosystems (I)</li> <li>• Decrease in available natural resources (I)</li> <li>• Poor ecosystem management (I)</li> <li>• Noncompliance with legal requirements (R)</li> <li>• Increased costs for resource extraction and use (R)</li> <li>• Reputational damage (R)</li> <li>• Environmental restoration and conservation initiatives (O)</li> <li>• Attracting investors and customers (O)</li> </ul>                            |



# Double Materiality: methodology

## Identification of topics and IROs

| ESG Topics                               | Description   | Related IROs  |
|--|---|---|
| Water Resources Management               | Efficient use and conservation of water resources throughout operations and at the properties, to ensure their availability and quality.  | <ul style="list-style-type: none"> <li>• Increased costs (R)</li> <li>• Contamination of water sources and penalties (R)</li> <li>• Responsible consumption (R)</li> <li>• Water shortages and reduced availability (I)</li> <li>• Interruptions due to water problems (I)</li> <li>• Implement technologies (O)</li> </ul>   |
| Waste Management                         | Development and implementation of strategies for efficient waste management, focused on reducing waste generation, maximizing recycling, and responsible disposal of waste generated at operations and properties.              | <ul style="list-style-type: none"> <li>• Sanctions and fines for improper waste management (R)</li> <li>• Loss of valuable resources (R)</li> <li>• Increased GHG emissions and pollutants (I)</li> <li>• Contamination of areas by hazardous waste (I)</li> <li>• Damage to corporate image (I)</li> <li>• Implementation of circular economy practices (O)</li> </ul>   |
| Sustainable Development and Construction | Design, construction, and operation of environmentally responsible and resource-efficient properties, as well as the creation of spaces that improve the quality of life and foster a productive environment in the community.  | <ul style="list-style-type: none"> <li>• Lack of compliance with environmental and construction regulations (R)</li> <li>• Loss of incentives and subsidies (R)</li> <li>• Maintenance and operating costs (R)</li> <li>• Limited sustainable design and mobility solutions (I)</li> <li>• Reduction in tenants (I)</li> <li>• Environmental and local ecosystem deterioration (I)</li> <li>• Reputational damage (O)</li> <li>• Competitiveness (O)</li> </ul> |
| Social Investment                        | Strengthening relationships with communities through community development initiatives, volunteering, and charitable donations, promoting a positive impact on society and demonstrating a commitment to social responsibility. | <ul style="list-style-type: none"> <li>• Reputation damage due to lack of community engagement (R)</li> <li>• Community conflict (R)</li> <li>• Loss of customer loyalty (I)</li> <li>• Loss of social license to operate (I)</li> <li>• Damage to community relations (I)</li> <li>• Strengthening of business reputation (O)</li> <li>• Development of new partnerships and business opportunities (O)</li> <li>• Community development (O)</li> </ul>        |

# Double Materiality: methodology

## Identification of topics and IROs

| ESG Topics                                | Description   | Related IROs   |
|---|---|--|
| Human Talent                              | Promoting an inclusive work environment, fostering professional development, and retaining key talent to foster innovation, progress, and consolidate leadership in the real estate industry. | <ul style="list-style-type: none"> <li>• Negative impact on productivity (R)</li> <li>• Costs associated with employee turnover (R)</li> <li>• Unfavorable work environment (I)</li> <li>• Increased employee turnover (I)</li> <li>• Performance and competitiveness (O)</li> <li>• High levels of productivity (O)</li> </ul>  |
| Respect for and promotion of human rights | Respect and promotion of human rights throughout our operations and supply chain, strengthening our reputation as an ethical and socially responsible company.                                | <ul style="list-style-type: none"> <li>• Deterioration of corporate reputation (R)</li> <li>• Exposure to legal sanctions (R)</li> <li>• Workplace tensions (R)</li> <li>• Generation of a hostile work environment (I)</li> <li>• Increased employee turnover (I)</li> <li>• Reputational damage (I)</li> <li>• Attracting socially responsible investors (O)</li> <li>• Promoting transparency in the business (O)</li> </ul>                    |
| Occupational Health and Safety            | Promoting a safe and healthy work environment to protect our workforce, promoting overall well-being and productivity.  | <ul style="list-style-type: none"> <li>• Incidence of occupational accidents and illnesses (R)</li> <li>• Compensation cost burden (R)</li> <li>• Exposure to legal sanctions (R)</li> <li>• Workplace absenteeism (I)</li> <li>• Increase in accidents and illnesses (I)</li> <li>• Reduction in productivity levels (I)</li> <li>• Promotion of a healthier and safer work environment (O)</li> <li>• High levels of productivity (O)</li> </ul> |

# Double Materiality: methodology

## Identification of topics and IROs

| ESG Topics                        | Description   | Related IROs  |
|-----------------------------------|---|---|
| Tenant Satisfaction               | Attention to and satisfaction of the tenants' needs to maintain investor confidence and strengthen the sustainability of properties.  | <ul style="list-style-type: none"> <li>• Loss of tenants (R)</li> <li>• Decreased occupancy rates (R)</li> <li>• Decreased rental income (R)</li> <li>• Deteriorated property values (R)</li> <li>• Breach of contracts (R)</li> <li>• Reduced attractiveness to investors (I)</li> <li>• Loss of customer confidence (I)</li> <li>• Limited business growth (I)</li> <li>• Increased attractiveness to investors (O)</li> <li>• Rental income growth (O)</li> </ul>                        |
| Diversity, equality and inclusion | Promoting diversity and inclusion at all levels of the company to drive innovation, adaptability, and leadership in diversity management in the real estate industry.                 | <ul style="list-style-type: none"> <li>• Labor disputes (R)</li> <li>• Risk of legal sanctions (R)</li> <li>• Low levels of talent attraction and retention (R)</li> <li>• Negative brand perception (R)</li> <li>• Improved work environment and creativity (O)</li> <li>• Establishing a more positive work environment (O)</li> <li>• Improved work environment and creativity (O)</li> <li>• Attracting diverse talent (O)</li> <li>• Strengthening reputation and brand (O)</li> </ul> |
| Tenant sustainability management  | Adopting sustainable practices to promote energy and water efficiency, as well as waste management, generating long-term value and demonstrating leadership in ESG tenant management. | <ul style="list-style-type: none"> <li>• Additional implementation costs (R)</li> <li>• Resistance to change (R)</li> <li>• Improved energy efficiency and reduced operating costs (I)</li> <li>• Increased tenant demand and value (O)</li> <li>• Compliance with environmental regulations and standards (O)</li> </ul>   |

# Double Materiality: methodology

## Identification of topics and IROs

| ESG Topics                      | Description  | Related IROs  |
|---------------------------------|--|---|
| Ethics and anti-corruption      | Incorporating standards and practices that ensure ethical business management and compliance with current legislation, establishing and implementing guidelines that promote honest, transparent, and responsible behavior in all the organization's operations. | <ul style="list-style-type: none"> <li>• Exposure to legal sanctions (R)</li> <li>• Loss of investor confidence (R)</li> <li>• Financial and operating costs resulting from litigation (R)</li> <li>• Increased turnover of disgruntled employees (I)</li> <li>• Long-term damage to image and brand (I)</li> <li>• Loss of customers and contracts (I)</li> <li>• Building trust and loyalty among customers and investors (O)</li> <li>• Positive differentiation from the competition (O)</li> </ul> |
| Transparency and accountability | Clearly and transparently report activities and results regarding economic performance and ESG topics to stakeholders, with a commitment to taking responsibility for their actions.   | <ul style="list-style-type: none"> <li>• Loss of investor and stakeholder confidence (R)</li> <li>• Damage to corporate reputation (R)</li> <li>• Difficulties in attracting and retaining talent (I)</li> <li>• Lack of community trust and support (I)</li> <li>• Deterioration of relationships with business partners (I)</li> <li>• Improve decision-making based on accurate and transparent data (O)</li> <li>• Set an industry standard and attract more business (O)</li> </ul>                |
| Cybersecurity and technology    | Technological infrastructure and security protocols that protect the reliability, security, and availability of the organization's information against cyber threats and unauthorized access to corporate data.  | <ul style="list-style-type: none"> <li>• Security breaches exposing confidential information (R)</li> <li>• Loss of critical and operational data (R)</li> <li>• Digital extortion (R)</li> <li>• Operational disruptions (I)</li> <li>• Risks to employee privacy and rights (I)</li> <li>• Loss of customer trust (I)</li> <li>• Reducing long-term costs by preventing security incidents (O)</li> </ul>   |



# Double Materiality: methodology

## Identification of topics and IROs

| ESG Topics               | Description  | Related IROs  |
|--------------------------|--|---|
| Corporate Governance     | Guidelines, methods, and procedures that govern and oversee the organization, incorporating the structure of the board of directors, shareholder rights, clarity of the organization's processes, and the responsibility and ethical conduct of senior management. | <ul style="list-style-type: none"> <li>• Poor management and internal fraud (R)</li> <li>• Inefficient decisions due to lack of board diversity (R)</li> <li>• Conflicts and lack of internal commitment (I)</li> <li>• Loss of market competitiveness (I)</li> <li>• Decision-making problems (I)</li> <li>• Attracting investors concerned about good governance practices (O)</li> <li>• Improving the efficiency and effectiveness of decision-making (O)</li> </ul>  |
| Sustainable supply chain | Supply chain management, implementing practices that promote sustainability throughout the life cycle of products and services.  | <ul style="list-style-type: none"> <li>• Legal penalties for regulatory non-compliance (R)</li> <li>• Reputational damage (R)</li> <li>• Increased operating costs due to inefficiencies (R)</li> <li>• Supply chain disruptions (I)</li> <li>• Loss of tenants due to lack of supply chain responsibility (I)</li> <li>• Negative environmental impacts (I)</li> <li>• Optimizing long-term costs through resource efficiency (O)</li> <li>• Generating a competitive advantage through sustainable practices (O)</li> </ul> |

## Weighting, calibration and analysis of themes

Once the stakeholder consultations and corresponding information analysis were conducted, the ESG Department calibrated the weights assigned to the evaluations for each axis, impact and financial, as well as for the use of contextual information.

The result is the double materiality matrix presented above.

# Impact Materiality

ESG topics were evaluated from an impact perspective. Various stakeholders were consulted to understand their perceptions of the IROs associated with each of the ESG topics, as well as how they could impact Vesta's performance if not adequately addressed by the organization.

The evaluation was carried out using an impact scale of 0 to 5 and based on the following questions:

- How much does this issue impact you / affect you at work?
- What significance / importance do you think this topic may have?
- How likely do you think these risks and impacts will occur?
- How easy do you think these risks and impacts could be resolve?

# Financial Materiality

ESG topics were assessed from a financial perspective using a severity scale of 1 to 4. Potential IROs were categorized under the value-creating capitals used by the IIRC and EFRAG.

## Severity

|   |          |
|---|----------|
| 4 | Muy Alto |
| 3 | Alto     |
| 2 | Moderado |
| 1 | Menor    |

## Value creation capitals

**Financial:** Funds available to the organization for use in the production of goods or the provision of services.

**Manufacturer:** Manufactured physical objects that are available to an organization for use in the production of goods or the provision of services.

**Natural:** Renewable and non-renewable environmental resources and processes that provide the goods and services that sustain prosperity.

**Intellectual:** Intangibles based on the organization's knowledge such as intellectual property or organizational capital.

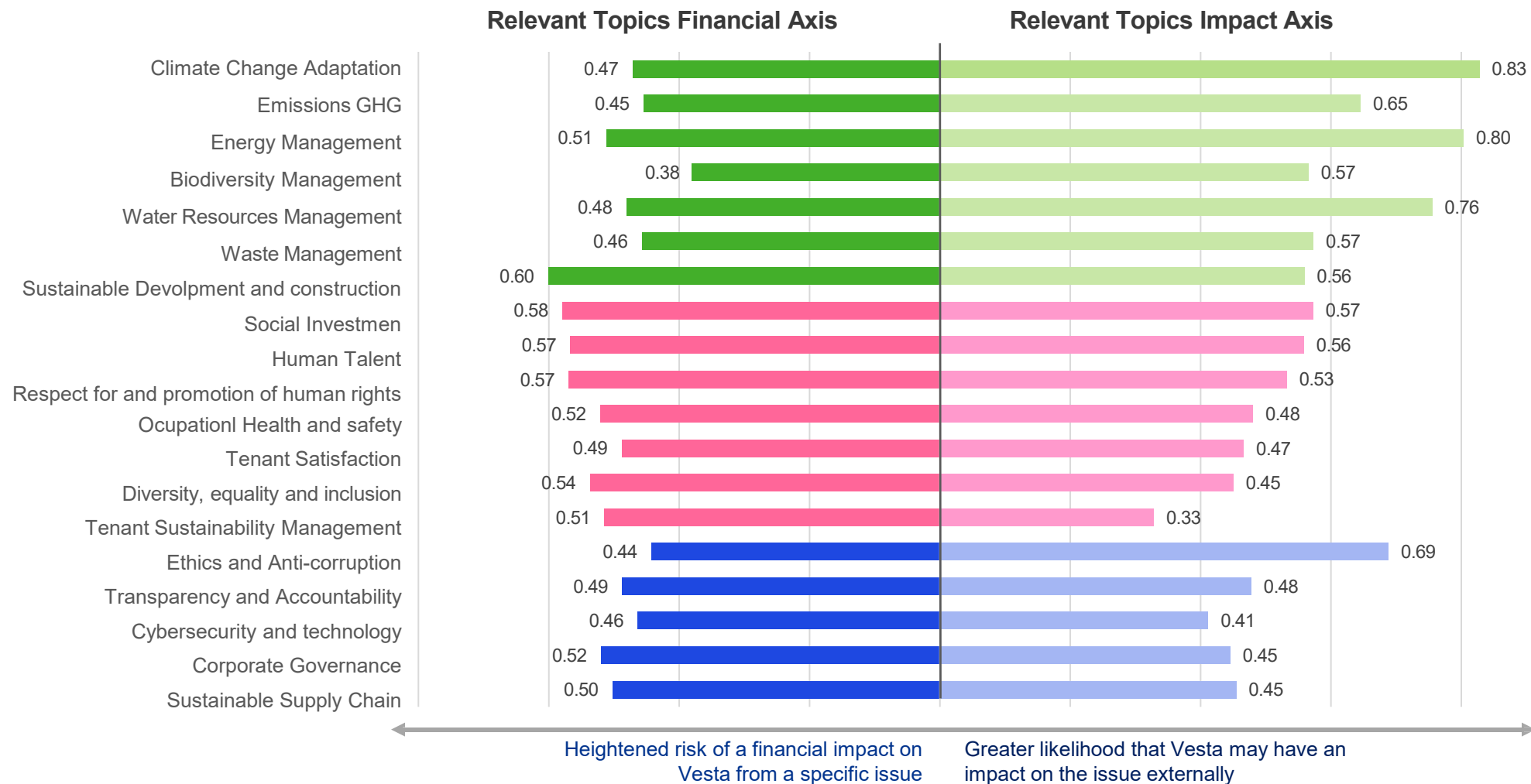
**Human:** People's skills, abilities and experience, and their motivations to innovate, manage and collaborate.

**Social:** Shared norms, values, and common behaviors; relationships with key stakeholders; intangibles associated with the brand and reputation.

International Integrated Reporting Council (IIRC). [Marco Internacional de Reporting Integrado](#).  
European Financial Reporting Advisory Group (EFRAG). [Materiality Assessment Implementation Guide](#).

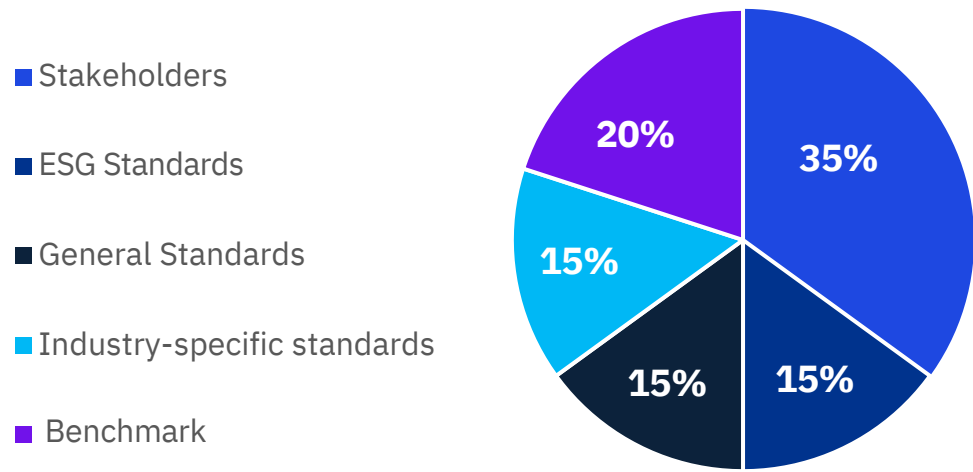
# Material Topics

## Financial Materiality vs Impact Materiality

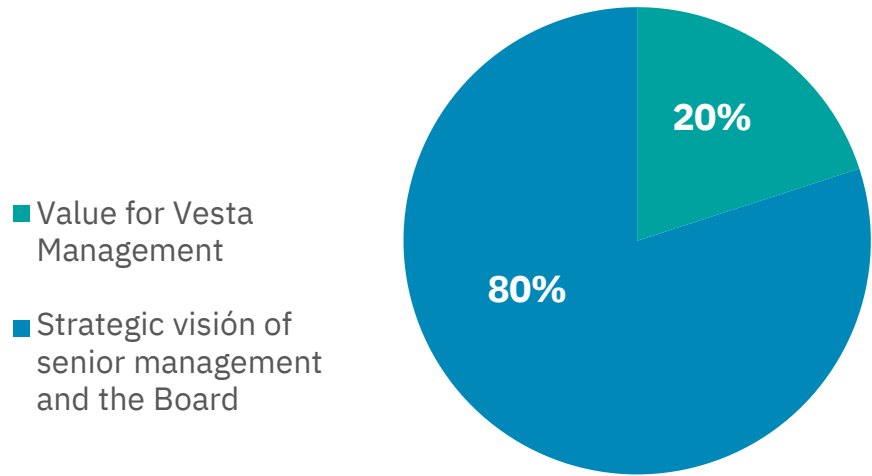


# Dual Materiality Calibration

## IMPACT AXIS



## FINANCIAL AXIS



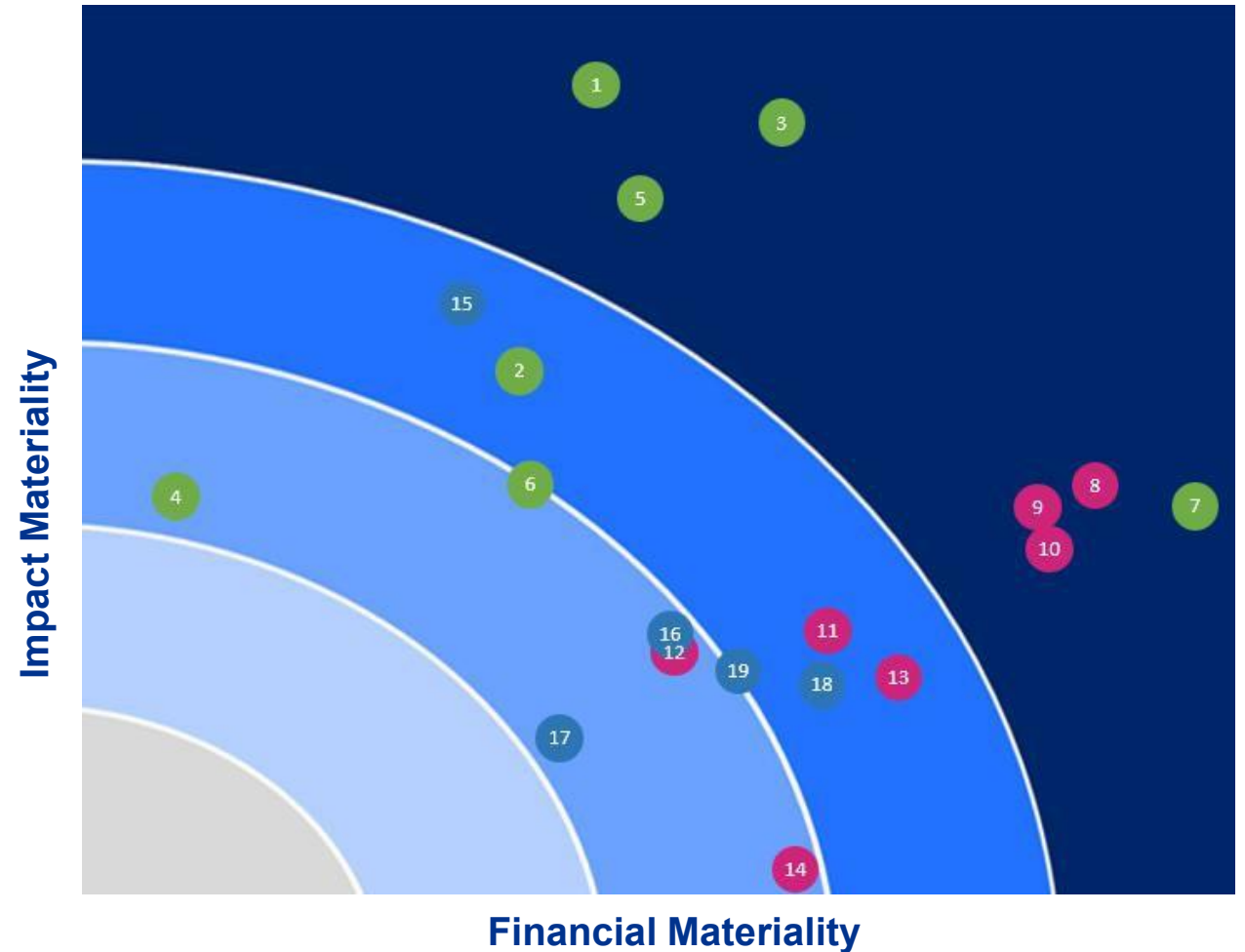
To assign specific weightings, we considered the affinities between the material topics identified for Vesta and its industry and those conceptualized by external arbiters (benchmarks).



# Vesta Materiality

The matrix shows the relates the different material topics according to their importance to Vesta from a financial perspective and their importance in terms of impact. The material topics are classified as environmental, social or governance-related, as follows:

**Environmental**, **Social** and **Governance**.



# Vesta Materiality

## Environmental

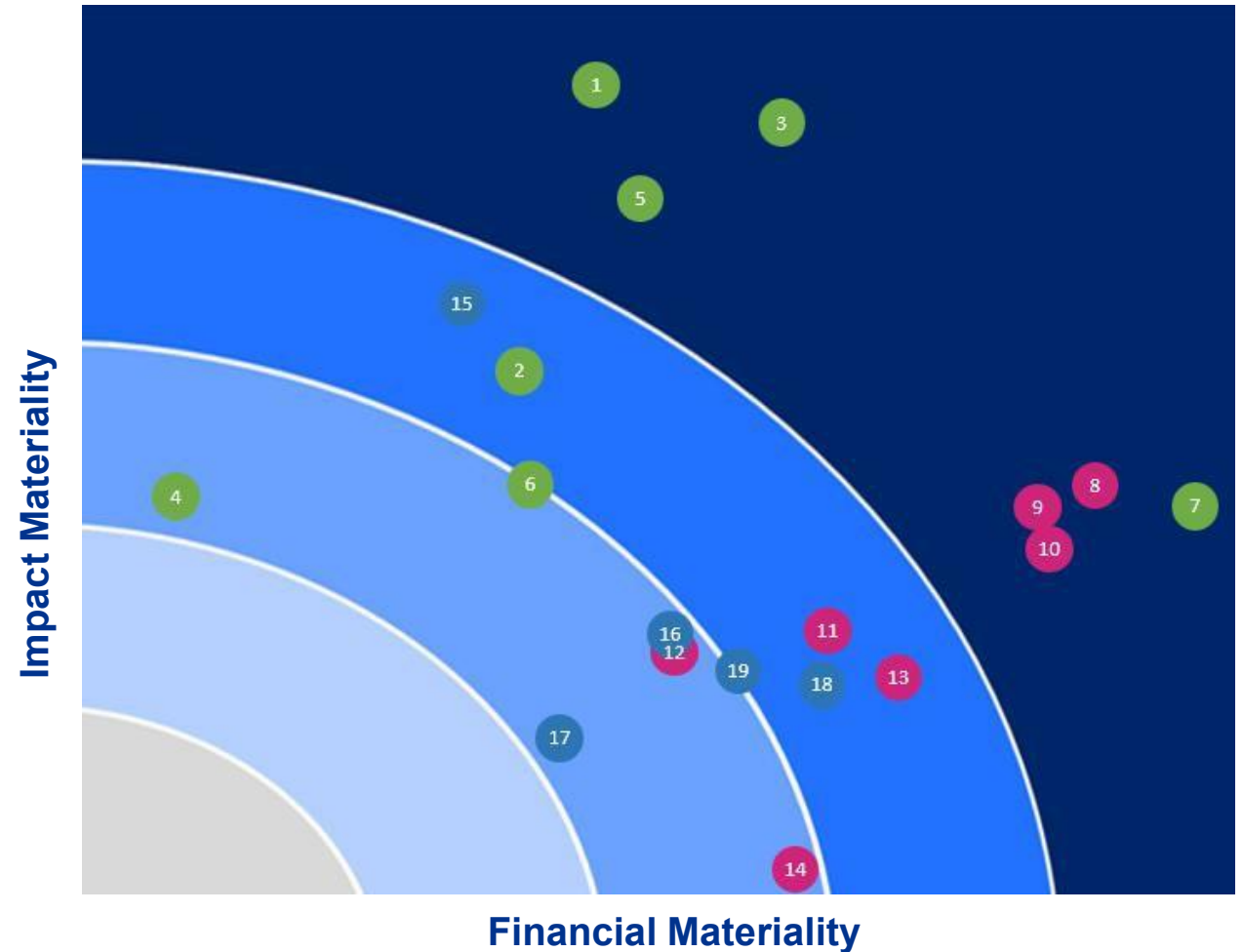
- Climate Change Adaptation (1)
- GHG Emissions (2)
- Energy Management (3)
- Biodiversity Management (4)
- Water Resource Management (5)
- Waste Management (6)
- Sustainable Development and Construction (7)

## Social

- Social Investment (8)
- Human Talent (9)
- Respect for and promotion of Human Rights (10)
- Occupational Health and Safety (11)
- Tenant Satisfaction (12)
- Diversity, Equality and Inclusion (13)
- Tenant Sustainability Management (14)

## Governance

- Ethics and anti-corruption (15)
- Transparency and accountability (16)
- Cybersecurity and technology (17)
- Corporate Governance (18)
- Sustainable Supply Chain (19)



# Classification of Topics

|                      |  |
|----------------------|--|
| <b>CRITICAL</b>      | These issues are of the utmost importance for the organization and its environment. Their impact is profound and direct, with the potential to significantly affect stakeholders, the viability of the business, and its reputation, with a considerable financial impact. These are issues that require immediate attention and concrete actions for their management and mitigation. |
| <b>SIGNIFICANT</b>   | Although not as urgent as critical issues, these issues have a considerable impact on the company and its stakeholders. Handling and addressing them can generate significant long-term benefits or risks. They require constant attention and action plans to manage them effectively.  |
| <b>IMPORTANT</b>     | These issues are relevant to the organization and its environment, but their impact is not as immediate or critical as the first two levels. Although they may not pose an imminent threat, proactive management is necessary to prevent them from becoming major problems in the future.  |
| <b>INFORMATIONAL</b> | These issues are relevant, but do not have a direct impact on the organization's strategy, operations or reputation. They are relevant to certain stakeholders or may be related to emerging trends, but are not critical or significant in the current context.   |
| <b>MINIMAL</b>       | These issues are of less relevance to the organization and its stakeholders. Although they could be considered, their impact is minimal compared to other aspects of the operation and its environment. They do not require immediate attention or specific actions, but it is important to keep them in consideration in order to understand the big picture.                         |

# Materiality Topics for Vesta

Organized by impact and financial relevance

| CRITICAL  | SIGNIFICANT   | IMPORTANT   | INFORMATIVE* | MINIMAL* |
|---|---|---|--------------|----------|
| <div>Energy Management (3)</div> <div>Climate Change Adaptation (1)</div> <div>Sustainable Development and Construction (7)</div> <div>Social Investment (8)</div> <div>Water resource management (5)</div> <div>Human Talent (9)</div> <div>Respect for and promotion of Human Rights (10)</div> | <div>Ethics and Anti-corruption (15)</div> <div>Diversity, Equality and Inclusion (13)</div> <div>GHG Emissions (2)</div> <div>Occupational Health and Safety (11)</div> <div>Corporate Governance (18)</div> | <div>Waste Management (6)</div> <div>Sustainable Supply Chain (19)</div> <div>Transparency and Accountability (16)</div> <div>Tenant Satisfaction (12)</div> <div>Tenant sustainability management (14)</div> <div>Cybersecurity and Technology (17)</div> <div>Biodiversity Management (4)</div> |              |          |

\*These topics are not presented in this section

# Vesta Material Topics

Change from 2023 Materiality Assessment

|           |   |               |
|-----------|---|---------------|
| Increase  | ↑ | Environmental |
| Declined  | ↓ | Social        |
| Unchanged | = | Governance    |

| 2023 Materiality  | Change |
|---|--------|
| Water Resources Management (4)                          | ↓      |
| Migration to renewable energies (3)                     | ↑      |
| Corporate Governance (20)                               | ↓      |
| Sustainable Development and Construction (22)           | ↑      |
| Risk Management and Resilience (16)*                    | ↓      |
| Climate Change Adaptation (6)                           | ↑      |
| Human Capital attraction, retention and development (9) | ↑      |
| Responsible Investment (21)                             | ↑      |
| Ethics and Anti-corruption (18)                         | ↑      |
| GHG Emissions (2)                                       | =      |
| Tenant and Employees Satisfaction (8)                   | ↓      |
| Community Engagement and Development (12)               | ↑      |

| 2024 Materiality                             |
|--|
| Energy Management (3)                        |
| Climate Change Adaptation (1)                |
| Sustainable Development and Construction (7) |
| Social Investment (8)                        |
| Water Resources Management (5)               |
| Human Talent (9)                             |
| Respect and support for Human Rights (10)    |
| Ethics and Anti-corruption (15)              |
| Diversity, equality and inclusión (13)       |
| GHG Emissions (2)                            |
| Occupational Health and Safety (11)          |
| Corporate Governance (18)                    |



Information for  
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# Climate Change Adaptation

## Material topics for creating Business Value

### Business Case

#### Opportunity

Climate change poses a significant challenge, as it directly impacts the way our properties are built and managed. When building, we adhere to our Sustainable Construction Manual, as well as to green certification guidelines and standards. When operating, we apply energy and water efficiency practices and reducing emissions and waste.

### Goal

- 95% of our new contracts will have green clauses.
- 100% of our parks in compliance with ISO 14001.
- 100% of new acquisitions must comply with the Responsible Investment Process.

### Department whose compensation is related to the task

ESG

*Asset Management*

Commercial

Development

### Strategy

Climate change strategy and roadmaps that include physical and transition risks.

ISO 14001 certifications in parks and offices demonstrating the prevention, protection and management of environmental risks associated with our activities.

Raising awareness among tenants of the importance of our shared sustainable and environmental responsibility.

Continuous monitoring and evaluation of progress towards the goal of contracts with green clauses, identifying areas for improvement and adjusting strategy for its long-term success.

### 2024 Progress

We identified physical and transition risks to determine mitigation and prevention actions.

We provided training on climate change to our employees and the ESG Committee.

# Energy Management

Material topics for creating Business Value

## Business Case

### Opportunity

Energy is essential for both, our operations and the management of our parks. We reduce the negative environmental impact by transitioning from traditional energy sources to renewable sources, thus reducing the GHG emissions we generate.

## Strategy

Evaluation of the sites to place the solar panels, associated costs, as well as possible savings.

Installation and commissioning to ensure efficient and safe operational systems.

Regular maintenance and monitoring to ensure optimal system performance.

## 2024 Progress

We developed logs aligned with ISO 14001 to standardize our we energy, water and waste measure and record.

We developed the Efficient Use of Energy procedure.

## Goal

- Install 50 MWH of solar energy.

## Department whose compensation is related to the task

*Asset Management*

Development

# Desarrollo y construcción sustentable

## Material topics for creating Business Value

### Business Case

#### Opportunity

By adopting sustainable construction practices, we not only reduce our environmental footprint, but also position ourselves as one of the leaders in the real estate market. This approach attracts customers, allows us to generate long-term efficiencies, improves relationships with suppliers and tenants, and contributes to the well-being of the community.

#### Goal

- 55% of our GLA will have some form of green certification.

### Strategy

Evaluation of properties to identify those that meet or could meet the criteria necessary to obtain green certifications.

Establishment of an investment plan to carry out the improvements and adjustments necessary to comply with the requirements of each certification.

Definition of a plan to implement green certifications in the construction of new properties and in buildings that are already in operation.

### Department whose compensation is related to the task

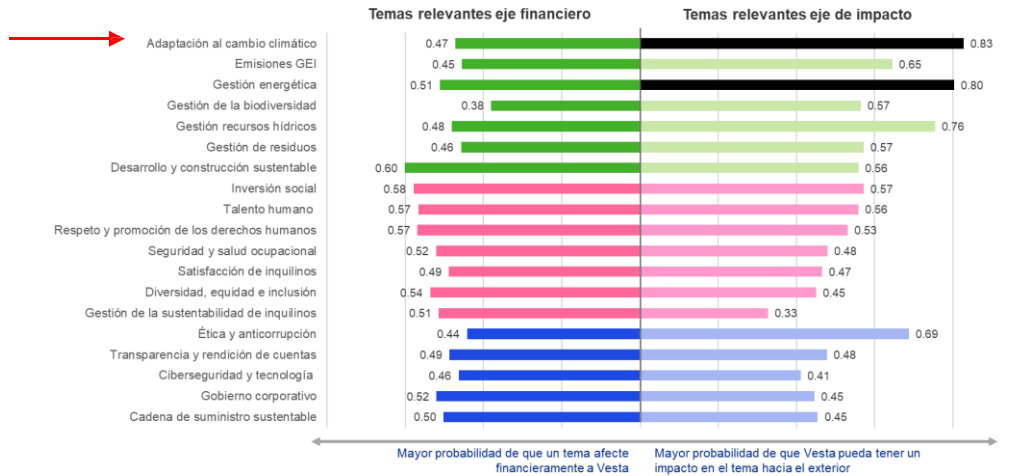
Asset Management  
Development

### 2024 Progress

We obtained LEED certification on 253,825 m2 of GLA and EDGE certification on 249,919 m2.

# Climate Change Adaptation

Material topics for our stakeholders



## Activity causing the impact

Operations

Services

## Type of Impact

Positive

## Related Metric

100% of new acquisitions must comply with the Responsible Investment Process.

## Areas of impact

Environment

## Why the material topic is relevant to stakeholders?

Vesta's stakeholders, especially tenants, may be at risk from the effects of climate change, such as flooding, severe storms, wildfires, and others. Adaptation helps protect tenants' physical assets, thereby reducing the risk of economic loss.

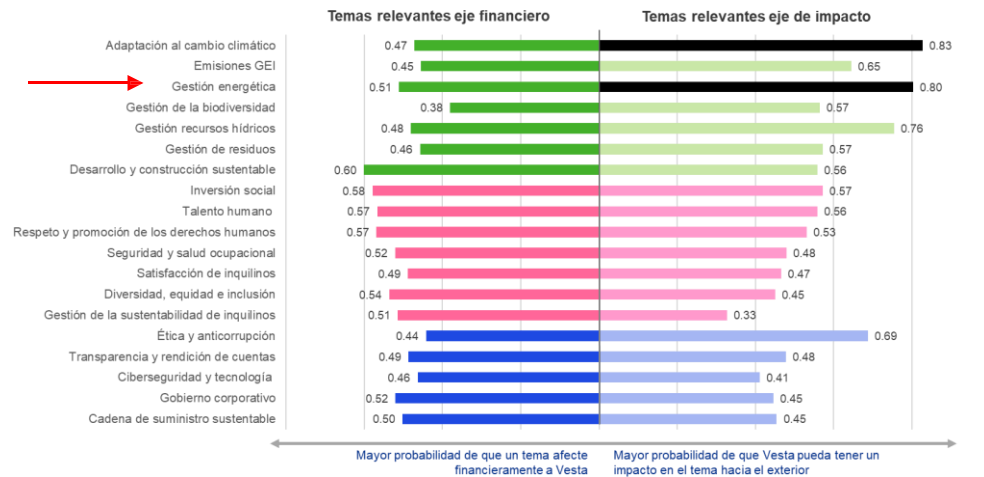
Implementing energy efficiency and sustainable water management measures in industrial parks can result in significant savings for tenants, in addition to helping reduce their carbon footprint and promoting environmental responsibility.

Adapting to climate change is crucial for Vesta's stakeholders, helping them protect their assets, promote sustainability and efficiency, meet the requirements of other stakeholders, and enhance their reputation in an increasingly environmentally conscious business environment.



# Energy Management

## Material Topics for our Stakeholders



### Activity causing the impact

Operation

### Type of Impact

Positive

### Related Metric

Install 50 MWH of solar energy.

### Areas of impact

Environment

## Why the material topic is relevant to stakeholders?

Energy management is important to Vesta's tenants for several reasons that impact their operations and profitability. One of the most obvious benefits is the reduction in operating costs. By implementing energy efficiency measures, such as process optimization and the incorporation of renewable technologies, tenants can reduce their energy consumption and, consequently, lower their monthly electricity and fuel bills.

Energy efficiency is key in market competitiveness. Companies that manage to optimize their energy consumption also increase their competitiveness by offering more sustainable products and services, which can be an important differentiator, in addition to strengthening their reputation in a market increasingly aware of environmental impact.



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