	Policy on GHG Emissions Reporting, Adjustment and Recalculation	CORPORATE POLICY
		Code: PL-VESTA-DECGEI-03
	Version: 1. Revision: 1	Approval date: 2023/DECEMBER
		Expiration: 2025/DECEMBER

## 1. PURPOSE

The purpose of this document is to establish guidelines for tracking greenhouse gas (GHG) emissions over time and to maintain the consistency of the reported information as per GHG emissions accounting and the reporting principles established in the international ISO-14064 and GHG Protocol standards.

## 2. SPHERE OF APPLICATION

This Policy on GHG Emissions Reporting, Adjustment and Recalculation is applicable to the GHG emissions reports by CORPORACIÓN INMOBILIARIA VESTA, S.A.B. DE C.V., and its subsidiaries and affiliates (collectively referred to as "Vesta"), in accordance with the organizational and operational boundaries that may be defined for accounting and reporting.

## 3. POLICY

Taking into account that over the years the Organization may experience structural changes that result in a significant impact in the form of expansions or contractions, and that these may influence the performance and management of GHG emissions, the company has issued the following policy for the adjustment, recalculation and restatement of previously declared information related to its GHG emissions:

*"In order to maintain methodological consistency over time when adhering to previously adopted and stated accounting principles, Vesta assumes the commitment to transparently communicate any changes or modifications to the content of previous reports that may result from: contraction or expansion of operations, structural changes (mergers, acquisitions, divestitures, incorporation or transfer abroad of processes or activities that generate emissions), updating of calculation methodologies, discovery of significant errors, or the accumulation of a significant number of minor errors that have relevant consequences on the level of emissions, when these detected deviations represent an aggregate deviation between 5% and 7% (significance threshold) with respect to total emissions at the facility level.<sup>1</sup>*

Under any of the above circumstances, VESTA will make the appropriate adjustments retroactively to consistently reflect these changes and to maintain the methodological consistency and traceability required for accounting and reporting purposes."


## 4. RESPONSIBILITIES:

### SENIOR MANAGEMENT:

Management assumes responsibility for issuing, maintaining and leading the organization's compliance with this policy.

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<sup>1</sup> At Vesta, "facility" may refer to the common areas of the industrial parks (managed directly by Vesta) and buildings (administered by the tenants).

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**ESG AREA:**

Through its representative, this area will serve as a liaison with senior management on issuance and updating of this policy, will support its implementation, distribution, training and monitoring of enforcement.

**5. DISTRIBUTION**

Through the procedures of the Environmental Management System, Emissions Management or Energy Management (as appropriate), the Organization will establish the means for communication and training of this policy to its relevant stakeholders. For example, employees, contractors, customers, among others.

**6. REFERENCES**

- Greenhouse Gas Protocol: "Corporate Accounting and Reporting Standard" of the World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD). Revised edition, March 2004.
- ISO 14064-1: 2018. Greenhouse gases - Part 1: Specification with guidance, at the organization level, for the quantification and reporting of greenhouse gas emissions and removals.
- Social responsibility, environment and governance policy.
- Environmental policy.
- Climate Change and Resilience Policy. Document.

**7. 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  
SERVICIOS DE ADMINISTRACIÓN Y  
MANTENIMIENTO VESTA