

◆ ANNUAL
INTEGRATED
REPORT **2025**

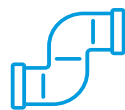


Rotoplas[®]
más y mejor agua



FLOW,
TRANSFORM

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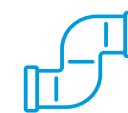
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Highlights 2025

01



Highlights 2025

SDG 6, 12

Our Footprint

-  We operate in **14 countries** across the Americas
-  With **18 plants** and **27 product lines** ensuring efficient, large-scale manufacturing
-  **3 distribution centers** and **+3,100 suppliers**
-  **9 leading** brands
-  **+32,000 points of sale** and **+12,000 distributors**
-  A team of **+3,200 employees** driven by our purpose: bringing more and better water to more people

2025 milestones

Earned a spot on the CDP "A List" for climate action, a distinction shared by only two Mexican companies and representing the top 4% globally.

Received the 2025 HSBC ELIS Award for environmental leadership, achieving recognition across all HSBC ESG categories.

Recognized by CONAGUA as a water-responsible company for our role in technified irrigation and Mexico's National Water Plan.



Successfully obtained the Environmental Product Declaration (EPD) for the Tuboplus piping line, reinforcing our commitment to life cycle transparency and providing verified environmental impact data.

Achieved an "A-" rating in CDP Water Security, our highest score to date, validating our environmental transparency.

Closed our 2021–2025 Sustainability Strategy cycle and launched the next chapter: the AGUA strategy.

2025 Key Achievements by Strategic Pillar

Profitable Growth & Core Expansion

2025 was a year of consolidation and discipline. Despite macroeconomic headwinds in Argentina, drought-to-flood volatility in Mexico, and a subdued construction environment, Rotoplas closed the year in a stronger financial position than when it entered — proving the resilience of its diversified model.

- **Manufacturing modernization completed:** Migrated operations to the new Ixtapaluca facility, replacing the Anáhuac plant where Rotoplas began four decades ago — delivering greater production capacity, higher quality standards, and a more competitive operation.
- **New product launches:** Introduced the vertical tank and an IoT-enabled water level monitor, expanding the portfolio toward smarter, connected solutions.
- **E-commerce activated:** Launched direct-to-consumer online sales for products in Mexico, adding a new channel alongside 32,000+ points of sale.
- **Regional outperformance:** Double-digit growth and improved profitability sustained in Central America, Peru, and Brazil. U.S. operations achieved three consecutive quarters of positive EBITDA through operational efficiency and commercial focus.



Water Innovation & Market Disruption

If there is one front where 2025 marked a clear before and after, it was the services platform — a business that shifted from scaling to sustaining quality.

- **bebbia surpassed 168,000 active subscribers,** reaching nationwide coverage in Mexico with a fully digital customer journey: online contracting, WhatsApp service, AI-powered support, and IoT-connected devices.
- **bebbia 3.0 launched,** delivering a meaningful leap in the purchasing experience and conversion rates.
- **bebbia service excellence at scale:** more than 30,000 maintenance and service visits carried out monthly, with improved punctuality and faster response times.
- **Purification and treatment at scale:** Rotoplas solutions purified 1.4 million m³ of water in 2025; treatment platforms processed over 5.4 million m³ and recycled over 1.1 million m³ of wastewater.
- **riego technified over 1,500 hectares** using pressurized irrigation systems.



Tech & Talent Enablement

Technology stopped being a support function and became a daily operating rhythm across the entire organization.

- **Full cloud migration completed** for the entire Group in 2025.
- **AI integrated across operations:** customer service, treatment plant design and operation, marketing, and internal support processes.
- **86% of administrative staff now uses AI regularly**, with employees proactively proposing new applications from within.
- **10,376 employees trained** through 320 AprendeR courses, totaling 16,844 training hours — a +29.6% increase year-over-year.
- **MXN \$8.3 million invested in workforce training**, representing a +40% increase vs. 2024.
- **26% of employees carry sustainability KPIs**, embedded in performance evaluation systems.



Sustainable Impact & Efficiency

Sustainability advanced as a core driver of business performance.

Climate & Emissions

- **GHG emissions (Scope 1+2)** reduced **38% in absolute terms** vs. 2024; emissions intensity reached 0.27 tCO₂e/ton — well ahead of the 0.41 target.
- **Renewable energy** share **jumped from 28% to 58%** of total electricity consumption.
- **SBTi-validated targets:** -42% Scope 1&2 and -25% Scope 3 by 2030 (base year 2022).

Water & Circularity

- Total **water consumption reduced 6%**; water intensity at 1.14 m³/ton.
- **Rainwater collection** increased 121%
- **23.2% recycled resin** content in production; **waste recycling** rate improved from 57% to 62%.

Recognition

- **CDP Climate A-List** — one of only two Mexican companies, top 4% globally; **CDP Water Security: "A-"**, highest score ever achieved by Rotoplas.
- **HSBC ELIS Award**, **CONAGUA** Water Responsible Company, **DJSI** membership maintained.
- Socially Responsible Company for the **15th consecutive** year in Mexico and **8th in Peru**.

Social Impact

- **1.2 million people** with access to sanitation (2021–2025), surpassing the 1M target.
- **200,000+ people** benefited through *Rotogotas de Ayuda* and *Escuelas con Agua* in 2025.



Message from the Chairman of the Board

GRI 2-22

Dear investors, partners, and friends:

As I reflect on 2025, I do so with the conviction that this was a year of consolidation and discipline. At Rotoplas, in addition to navigating a complex global environment, we evolved into a more active and strategic player, reaffirming our core purpose: to bring more and better water to more people.

Without doubt, the year presented challenges that tested our agility. In Argentina, we faced particularly demanding macroeconomic and market conditions, while in Mexico we moved from severe drought to a year of record rainfall, accompanied by significant volatility in demand for our solutions. In response, we implemented a robust efficiency and productivity strategy, which was reflected in solid and stable financial performance by year-end.

We have made technology a transformative tool for enhancing competitiveness. Artificial Intelligence has been integrated as an essential component of the Company's management, even as we continue to strengthen our product offering, expand our services ecosystem, and reinforce our commercial channels. These actions represent not only innovation and market disruption, but also a tangible improvement that our customers and partners are already experiencing in their daily operations.

Likewise, sustainability remains a key pillar that gives meaning to the Group's corporate strategy. We continued to make steady progress toward our ESG goals and advanced a range of social action programs, such as Rotogotas de Ayuda and Escuelas con Agua, directly benefiting more than 200,000 people during the year. From rigorous compliance with our commitments to investors and stakeholders, to the direct impact we generate on people's well-being and water management in the countries where we operate, Rotoplas reaffirms that economic value creation is inseparable from our responsibility to society and the planet.

Hand in hand with digitalization, Artificial Intelligence, discipline, and sustainability, we closed 2025 with the validation that our business model is both resilient and scalable. We continue to strengthen our legacy in the products market — which has positioned us as a leader in water solutions in the Americas— while pursuing the services market with determination and reinforcing our presence in other regions, including the United States. We are better prepared than ever to capture the opportunities we see ahead, reaffirming our commitment to fulfilling our core purpose: improving people's quality of life through our solutions.

I would like to thank the members of the Board for their guidance, our employees for their dedication and commitment, our customers for their trust, and all of you for your continued support. Today, we are building a company that all of us will continue to be proud to belong to.



Sincerely,
Carlos Rojas Mota Velasco

*Executive Chairman of the Board
Grupo Rotoplas S.A.B. de C.V.*

Message from the CEO

GRI 2-22



To everyone who is part of Rotoplas — our people, investors, customers, communities, and partners:

Water is not just our business. It is the right industry for the moment we are living in, and Rotoplas does not exist to solve the problems of the past. It exists to solve the ones ahead.

Every time I sit down to write this letter, I ask myself the same question: are we building the right company for what is coming?

This year, the answer came on its own. **Bringing more and better water to people is a mission and purpose that grows stronger with time**, and more urgent when the environment around us gets harder.

Water scarcity, quality, and access are no longer conversations confined to specialized forums. They are topics heard in homes, in boardrooms, in governments. **Water sits at the center of the defining challenges of our era, and for more than 45 years we have been building concrete answers to that challenge.**

In 2025 we navigated conditions beyond our control: record rainfall across Mexico, depressed construction activity in key markets, and significant macroeconomic headwinds in Argentina. It was a year that demanded a great deal from us, and also a year that transformed this organization. It made us more efficient, more resilient, and more convinced than ever that **we are exactly in the industry where we belong.**

But what truly defines a company is how it responds to adversity. We moved quickly and with clarity: we reached efficiencies that resulted in structural cost reductions, improved our working capital through new processes, and remained disciplined with capital expenditure. In doing so, we learned something important:

Do more with less. More value through greater discipline. More impact through sharper focus. More efficiency through simpler structures that will generate better returns on invested capital.

That discipline showed clearly as the year came to a close. The fourth quarter was our strongest in operational and financial terms, with growing sales and expanding margins. We closed the year in a stronger financial position than when we entered it, the result of a team that executed with consistency under difficult conditions.

Our products business remained the backbone of the company, and we made it stronger. We completed the modernization of our manufacturing plants in Mexico, culminating in the migration to our new Ixtapaluca facility from Anáhuac, the plant where Rotoplas began more than four decades ago. The changes we are making are clear: greater production capacity, higher quality, and a more competitive operation. Among several new launches, the vertical tank and the IoT-enabled water level monitor stand out, expanding our portfolio toward smarter, connected solutions. We also launched e-commerce for products in Mexico, reaching our customers in new ways.

We remain the leader — and with capabilities that create differentiated, unique value for our customers.

If there is one front where 2025 marked a clear before and after, it was our services platform. *bebbia* surpassed 168,000 active subscribers, and I am proud of the quality of the business we are building: more satisfied customers, better field service, a platform that improves every quarter. With *bebbia* 3.0 we made a meaningful leap in the purchasing experience and in conversion rates.

Today we carry out more than 30,000 service visits per month with greater punctuality and faster response times. By year-end, the services segment reached positive EBITDA.

We have spent years building toward this moment. Understanding what works — and what makes our businesses sustainable — is what fills me with the most satisfaction as we close this year. We are transforming the relationship families have with water, and the potential of what lies ahead is as large as it is exciting.

In the United States we achieved three consecutive quarters of positive EBITDA, the result of operational efficiency and a simplified commercial focus. In Central America, Peru, and Brazil we sustained double-digit growth and improved profitability.

Technology is part of how we operate. We completed the migration of the entire group to the cloud and implemented artificial intelligence in customer service, in the design and operation of treatment plants, and in marketing and internal support processes. And it excites me to see our people adopting it with genuine enthusiasm — proposing new applications from within, leading our digital transformation.

We remain true to who we are, inspired to always do things better. We published our first Biodiversity Impact Assessment and our second Environmental Product Declaration, this time for Tuboplus. CDP recognized us on its Climate A-List — its highest distinction — and we improved our S&P Global CSA rating.

These achievements are not coincidence: they are the result of a

sustainability agenda that advances alongside the improvement of our financial position, because we are convinced that being a sustainable company and being a profitable company are not opposites.

Looking ahead, I have clarity and I have conviction. When the markets that are under pressure today normalize, we will be better positioned to capture that growth — because difficult years leave lessons that are not forgotten: to prioritize, to simplify, to execute with focus, and to understand that resilience is not just about enduring, it is about transforming.

I am convinced that Rotoplas's best years are still ahead. And I look with pride at what we have built: a more efficient organization, a stronger strategy, a more balanced portfolio, and a team that proved it knows how to respond when things get hard.

To everyone who is part of Rotoplas: thank you. For your work, for your trust, and for continuing to believe in what we do. Every decision made at the right moment, every customer well served, every solution that changes a family's relationship with water — that is Rotoplas.

Together, inspired by our mission, we keep building the future of water.

Carlos Rojas Aboumrad

*Chief Executive Officer
Grupo Rotoplas S.A.B. de C.V.*



About **Rotoplas**

02



About Rotoplas

GRI 2-1

SDG 6, 12

Rotoplas is a water solutions company focused on improving access, quality, and efficiency in water use across the Americas. With more than 45 years of experience, the Company has presence in 14 countries and supports its commercial footprint through 18 manufacturing plants and a diversified portfolio of 27 product lines.

At Rotoplas, we cover every stage of the water cycle, providing solutions for storage, piping, heating, purification, treatment, recycling, and irrigation. This range allows the Company to serve every type of customer — from households seeking reliability and convenience, to businesses and large-scale operations requiring specialized systems — through a combination of product innovation and service capabilities.



Executive Summary

The context

Water scarcity, climate volatility, and supply chain and inflation dynamics continue to challenge communities and industries. This context demands that companies evolve, moving from standalone products to intelligent water solutions supported by data, connectivity, and scalable services.

Our strategic evolution

Our refined corporate strategy integrates discipline, innovation, climate action, and talent into four strategic outcomes:

1. Profitable Growth & Core Expansion
2. Water Innovation & Market Disruption
3. Tech & Talent Enablement
4. Sustainable Impact & Efficiency

Performance and progress

During the year, we continued strengthening our operational backbone, scaling digital channels, and expanding service-based offerings that support recurring revenues and deeper customer engagement. We also reinforced governance, risk management, and cybersecurity to operate with resilience in volatile environments.

Sustainability: 360° Value Creation and measurable impact

Sustainability is embedded in how we operate and how we allocate capital. From 2021 to 2025, our Sustainability Strategy was guided by the Conscious Capitalism approach (profit, people, planet), which helped us connect business performance with measurable ESG outcomes.

Building on the learnings from that cycle, we evolved to the **AGUA strategy**, which will guide our sustainability agenda from 2026 onward and positions Rotoplas as a partner to stakeholders through four interconnected pillars: **A**ction for the Environment, **G**eneration of value, **U**plifting well-being and **A**llyship in Sustainability. Toward 2030, our roadmap includes targets across climate, water, circularity, suppliers, capital allocation, gender representation, purification, wastewater treatment, and sanitation access.

Outlook and priorities

Looking forward, we will prioritize execution levers that reinforce cash generation and profitability while accelerating our transformation: scaling subscription-based services, advancing automation and analytics, reinforcing cost discipline, and accelerating sustainability initiatives across water conservation, circularity, and decarbonization.

Corporate Identity: Mission, Vision, and Purpose



Vision

SDG 6, 9, 12
SASB IF-WU- 450 a.3, IF-WU-410 a.1

Offer decentralized and sustainable water solutions, with relevant benefits for our customers, within the Rotoplas Way.



Mission

SDG 6, 12
SASB IF-WU- 450 a.3, IF-WU-410 a.1

For people to have more and better water
Our commitment to provide innovative and sustainable water solutions that enhance quality of life and promote efficient and responsible water use manifests in everything we do.



Purpose

We exist to improve quality of life through sustainable water solutions.

Our values

Rotoplas' values describe the behaviors the Company expects from its teams and the way it builds relationships with stakeholders:



Collaboration:

We align efforts and responsibilities to achieve shared goals, fostering partnerships and collective success.



Service Oriented Attitude:

We anticipate and respond to customer needs, exceeding expectations with exceptional service.



Social and Environmental Responsibility:

We are dedicated to improving wellbeing, quality of life, and environmental sustainability.



Humility:

We embrace continuous learning, diverse perspectives, and constructive feedback to drive growth.



Passion for Business:

We approach every challenge with conviction, enthusiasm, and commitment, fueling innovation and progress.



Integrity:

We act with honesty and transparency, ensuring that our actions align with our values.

Business Model and Sustainability

GRI 2-6, 3-3

SDG 6, 12, 13

Rotoplas' integrated business model combines innovation, operational execution, and a sustainability mindset to deliver water solutions across the Americas. The model is designed to address water access, quality, and efficiency needs for households, businesses, and industries, while strengthening long-term competitiveness through portfolio breadth, service capabilities, and digitalization.

What we do and for whom

Rotoplas provides solutions across the water cycle, storage, water flow, heating, water harvesting, purification, treatment, recycling, and irrigation, serving:



1

Households seeking reliability, convenience, and improved water quality.

2

Commercial and institutional customers requiring scalable, dependable solutions and continuity of service.



3

Industrial and agricultural users needing fit-for-purpose infrastructure and efficiency-oriented systems.



How we create value: two complementary segments

Products

The Products segment delivers a diversified portfolio organized around three core categories, designed to solve everyday and technical water needs across residential, commercial, industrial, and agricultural contexts. Products are commercialized primarily through a B2D (business-to-distributor) model, supported by a broad retail footprint and 32,000 points of sale, now also complemented by e-commerce.

Water Storage



Supports availability and resilience through solutions such as:

- Water tanks and cisterns;
- Industrial and agricultural storage systems, including water and chemical tanks;
- Horizontal tanks and related feeders; and
- Accessories and industrial components that enable fit-for-purpose configurations.

Water Flow



Addresses piping requirements for single-family homes, affordable entry-level residences, high-rise projects, industrial facilities, and more, supported by systems and components designed for safe and efficient conveyance. The portfolio includes:

- Pipes for different applications (high pressure, Ultraflex PEX-a, air conditioning, firefighting, threaded, fusion, gas, drainage, agricultural);
- Fittings and connectors (threaded, fusion, and application-specific solutions);
- Valves (check valve, corner valve, ball valve, globe valve);
- Pumps (hydropneumatic system, pressurized pump, centrifugal pump, peripheral pump, submersible pump);
- Complementary elements such as inspection chambers and installation tools.

Water Improvement



Enhances water quality and usability across three solution areas:

- **Purification:** Technologies that provide purified water and help remove particles, soil, sediments, and heavy metals.
 - Filters: Standard, jumbo, washable.
 - Purifiers: On-sink, below-sink, reverse osmosis, water purifier and ionizer.
- **Primary treatment:** Solutions that promote sanitation and hygiene in urban and rural contexts through primary treatment.
 - Biodigester and domestic wastewater treatment.
- **Heating:** Electric and gas-powered water heating solutions.
 - Water Heaters: Gas heater, electric heater, dual-solution heater, accumulation heaters, instant heaters, EcoShower, electric showerhead.

Self-sustaining



Solutions that complement the portfolio by combining Water Storage, Water Flow, and Water Improvement products into comprehensive systems tailored to specific needs, particularly for rural and urban environments.

- Rural and urban rainwater harvesting.
- Outdoor toilet with biodigester.



Services

The Services segment expands Rotoplas’ reach through smart water platforms: *bebbia*, *rieggio*, *RSA* and *Acuantia*; serving residential, commercial, and industrial users. The segment is positioned to enhance customer experience and optimize water management through service-centric models.



Purification:
Subscription-based solutions for safe drinking water for homes, businesses, and institutions, positioned as a convenient alternative to traditional bottled water.
bebbia®



Treatment:
Decentralized wastewater treatment and reuse plants that treat water on-site and enable reuse for secondary applications.
rsa Rotoplas servicios de agua **Acuantia.**



Irrigation:
Smart irrigation systems that help optimize agricultural water use through more precise management.
rieggio®

Service and maintenance are delivered through a network of more than 168,000 points of service, supporting both B2C solutions, such as residential and institutional water purification, and B2B/B2C applications, including water treatment and recycling, as well as irrigation.

Geographic Presence and Segments of Business

GRI 2-1, 2-6, 3-3
SDG 6, 11
SASB IF-WU-110a.1, IF-WU-110a.2

Rotoplas operates across the Americas with a footprint designed to serve markets efficiently and adapt to different levels of maturity and demand. The Company is present in **14 countries** and supports its regional strategy through **18 manufacturing plants**, enabling proximity to customers and flexibility in supply and distribution.

Footprint and market approach

PRODUCTS	USA	MEXICO	CENTRAL AMERICA	PERU	BRAZIL	ARGENTINA
Storage	 					
Water flow						
Improvement						
SERVICES						
Purification						
Treatment and recycling						
Irrigation						
	We prioritized operational simplification to support growth and profitability, including the consolidation of key business lines and logistics optimization.	As our largest and most consolidated market, we advanced e-commerce expansion, strengthened digital channel integration, and implemented manufacturing efficiency initiatives to enhance competitiveness and service delivery.	We reinforced regional synergies and optimized our distribution network to increase market penetration and better leverage existing infrastructure.		We prioritized the expansion of our Wastewater Treatment Plant (WWTP) business, effectively addressing the growing demand for decentralized sanitation through scalable and efficient solutions.	We implemented targeted cost-containment measures, adjusted inventory strategies, and maintained a cautious operational stance.

Note: for reporting purposes, Central America includes Guatemala, El Salvador, Costa Rica, Honduras, and Nicaragua.



Routes to Market and Channel Ecosystem

Rotoplas reaches end users through a diversified channel architecture that combines physical and digital access:



ORGANIZED SALES:

department stores/self-service, price clubs, convenience stores, hypermarkets.



SPECIALIZED RETAIL:

retail stores, hardware, plumbing, finishes, construction materials.



DIRECT COMMERCIAL TEAMS:

sales teams that support customer coverage and project-based needs.



DISTRIBUTORS:

core partners for product reach, including channels relevant to construction and, where applicable, government and construction company sales.



E-COMMERCE:

proprietary platforms, distributor platforms, and third-party marketplaces.

A consistent feature of the model is close collaboration with channel partners and installers, supporting product selection, correct installation, and after-sales service to protect solution performance and customer experience.

Our distribution network



Home improvement stores



Government agencies



Hardware stores



Non-Governmental Organizations (NGOs)



Construction companies



E-commerce platform

Installation and Maintenance Platform

Rotoplas' commercial model is reinforced by a dedicated **installation and maintenance services platform** designed to ensure the correct installation, proper operation, and long-term performance of its water solutions. This platform is supported by internal service capabilities and a trusted network of third-party professionals, helping safeguard product quality in the field and strengthen customer satisfaction.

A core element of this service approach is **Rotoplas' relationship with plumbers and installers**, who are critical to delivering a consistent end-to-end experience. The Company invests in capacity-building programs, both in-person and digitally, so these stakeholders have the technical knowledge required to properly install and maintain Rotoplas solutions.

To further professionalize and standardize technical capabilities, Rotoplas maintains a certification pathway through the CONOCER Certification Program, building a growing network of **plumbers certified under ECO 079 as "Water Solutions Advisors" recognized by Mexico's Ministry of Public Education (SEP)**. This certification strengthens technical competencies and contributes to improved customer outcomes and greater consistency in service quality across markets.

Operating environment and structural trends

Rotoplas operates in a context where water access, reliability, and quality remain structural challenges across the Americas. At the same time, customer expectations continue to evolve toward solutions that are easier to adopt, more efficient to operate, and supported by stronger service experiences. Within this environment, Rotoplas' strategy reflects a dual focus: expanding access to water solutions while strengthening resilience through innovation, digitalization, and disciplined execution.

Structural trends shaping the business



1. INCREASING RELEVANCE OF DECENTRALIZED WATER SOLUTIONS

Across many markets, the need for practical, on-site systems that complement public networks and help households and businesses manage water more effectively where service is intermittent or limited. By bringing storage, flow control, and purification closer to the point of use, these solutions help address supply constraints and improve day-to-day water management. This trend supports demand for solutions across storage, flow, and purification, and, where infrastructure gaps persist, sanitation and basic treatment.



2. DIGITALIZATION OF WATER MANAGEMENT

Rotoplas continues to evolve parts of its portfolio toward smart water management, integrating technologies such as AI, IoT, and data analytics to enhance efficiency, accessibility, and user experience. This trend also enables better monitoring, improved service delivery, and more informed decision-making for customers over time.



3. ACCELERATION OF SERVICE-ENABLED AND SUBSCRIPTION MODELS

Customer preference is increasingly shifting toward solutions that bundle products with ongoing support. Rotoplas' service platforms, such as subscription-based purification, smart irrigation, and decentralized treatment solutions, reflect this transition and reinforce long-term customer relationships.



4. OMNICHANNEL EXPECTATIONS AND E-COMMERCE GROWTH

Customers increasingly expect convenient access across channels. Rotoplas has responded by expanding e-commerce and strengthening digital channel integration, while maintaining the breadth of its physical distribution network.

Value Creation

Rotoplas' value chain is designed to translate strategy into execution, linking product and service innovation, operational performance, and stakeholder engagement to create long-term value.

Strategic priorities

Rotoplas' approach to value creation is anchored in four pillars that shape how the value chain is managed end-to-end:



1. Sustainable growth of the traditional business (Products):

Enhancing core offerings through advanced technologies and sustainable practices, and investing in new manufacturing technologies to optimize costs and reduce environmental impact.



2. Growth and development of new businesses (Services):

Scaling service-oriented solutions to increase market penetration and diversify revenue streams, including the integration of IoT and AI in smart monitoring to improve sustainability and efficiency.



3. Digital transformation:

Strengthening e-commerce and omnichannel access; leveraging AI and data analytics to improve logistics, optimize supply chains, and deepen customer insights.



4. Sustainability and stakeholder commitment:

Building long-term relationships with investors, customers, employees, suppliers, plumbers, communities, and regulators through transparency and collaboration; advancing sustainable finance initiatives and reinforcing ESG leadership.



Financial Priorities:

Implementing cost controls to improve profitability through operational efficiency, and optimizing free cash flow through working capital management and strategic CapEx.

Basis for the Preparation of **the Report**

03



GRI 2-2, 2-3, 2-4

Rotoplas publishes corporate information annually to communicate the performance and main results of its operations across the economic, social, environmental and corporate governance dimensions. In this context, the 2025 Integrated Annual Report forms part of the Company's reporting suite and is integrated with the annual corporate disclosure.

This Report covers the period from January 1 to December 31, 2025. Unless otherwise stated, monetary figures are presented in Mexican pesos (MXN), and data are reported in accordance with the definitions, methodologies and units specified in each section.

The information presented has not been restated from previously reported data. The Report is prepared under an accountability approach that prioritizes the topics most relevant to stakeholders and to the Company's value creation. It is supported by internationally recognized reporting frameworks and by internal processes for data collection, validation and quality control.

Report Scope and Consolidation Boundary

The scope of this Report covers the Group's performance under an organizational boundary aligned with the financial consolidation boundary, with the objective of strengthening connectivity between sustainability-related information and the corporate basis used to report financial results. Where a metric requires a different boundary (for example, due to availability, materiality, the nature of the data, or methodological limitations), the difference is explicitly described in the relevant section.

The Report considers the Group's operations in Mexico, Argentina, Peru, the United States, Brazil, and Central American countries

(Guatemala, El Salvador, Costa Rica, Honduras and Nicaragua), in accordance with the scope and availability of information defined for each topic and metric.

Reporting Frameworks and Statement of Compliance

This Report has been prepared in accordance with the GRI Standards 2021 and the applicable SASB Standards for the following sectors: Building Products & Furnishings, Chemicals, and Engineering & Construction Services.

The required disclosures under both standards are presented in the GRI Content Index and the SASB Standards Index, included in the methodological indices section of the Report.

In addition, the Report is presented as the Company's Communication on Progress (COP) for the UN Global Compact and as a disclosure of progress under the CEO Water Mandate. It also maps contributions to the Sustainable Development Goals (SDGs) and to the Stakeholder Capitalism Metrics framework.

Finally, as the Company prepares in parallel a sustainability-related financial disclosures report in accordance with the International Financial Reporting Standards Sustainability Disclosure Standards issued by the International Sustainability Standards Board (the IFRS Report), this Integrated Annual Report includes cross-references where helpful for the reader, avoiding duplication of technical financial content that belongs in that document (for example, climate-specific disclosures under IFRS S2).

Materiality Approach

GRI 3-1

Rotoplas applies a double materiality approach that integrates impact materiality and financial materiality. Impact materiality is determined based on stakeholder perspectives and internal inputs to identify the topics where the Company generates relevant impacts on the economy, the environment and society. In parallel, financial materiality focuses on the ESG topics with the greatest potential to influence financial performance and financial position, as well as value creation across different time horizons.

This analysis is conducted and reviewed at least annually, and may be updated when relevant changes in the external context, stakeholder expectations or the business environment warrant it. The results underpin annual strategic initiatives, inform management priorities, and are integrated into the Company's Enterprise Risk Management (ERM) process by feeding the identification and assessment of ESG-related impacts, risks and opportunities, as well as the prioritization of mitigation and value-creation actions.

In 2025, Rotoplas conducted a new double materiality study to update the identification and assessment of emerging ESG topics, both in terms of the Company's impacts on the economy, the environment and society (impact materiality), and in terms of risks and opportunities for value creation (financial materiality), in accordance with the relevant frameworks.

Oversight of the process is supported by the corporate governance structure. Results are first reviewed by the Sustainability Committee, then presented to the Corporate Practices and Strategy Committee, and finally escalated to the Board of Directors. As an additional measure to reinforce rigor and confidence, an independent third party verifies both the methodology and the results of the materiality analysis.



Impact materiality

Impact materiality was developed in alignment with the GRI Standards guidance and is understood as the identification and prioritization of the topics where Rotoplas generates significant economic, environmental and social impacts.

The exercise followed a structured methodology, including:



1. Identification of internal and external stakeholder groups



2. Development of a list of potentially relevant ESG topics



3. Design and implementation of an online survey



4. Data collection and cleansing



5. Analysis to build the materiality matrix

The topic list was constructed using the GRI approach to assessing impact significance. Specifically, the significance of negative impacts was assessed based on likelihood of occurrence and severity, understood through three attributes: scale, scope and remediability. For positive impacts, the assessment considered scale and scope, as well as likelihood of occurrence. In addition, the analysis incorporated the topics where stakeholders perceived the lowest positive impact from Rotoplas, to integrate improvement opportunities and emerging risks.

As a result, the study assessed 15 topics through stakeholder consultation using a dynamic online survey. To strengthen analytical rigor, qualitative responses were recorded into numerical values, enabling consistent and traceable processing of information and the development of the corresponding materiality matrix. Based on the analysis of these 15 topics, seven were identified as priority impact material topics.





Financial materiality

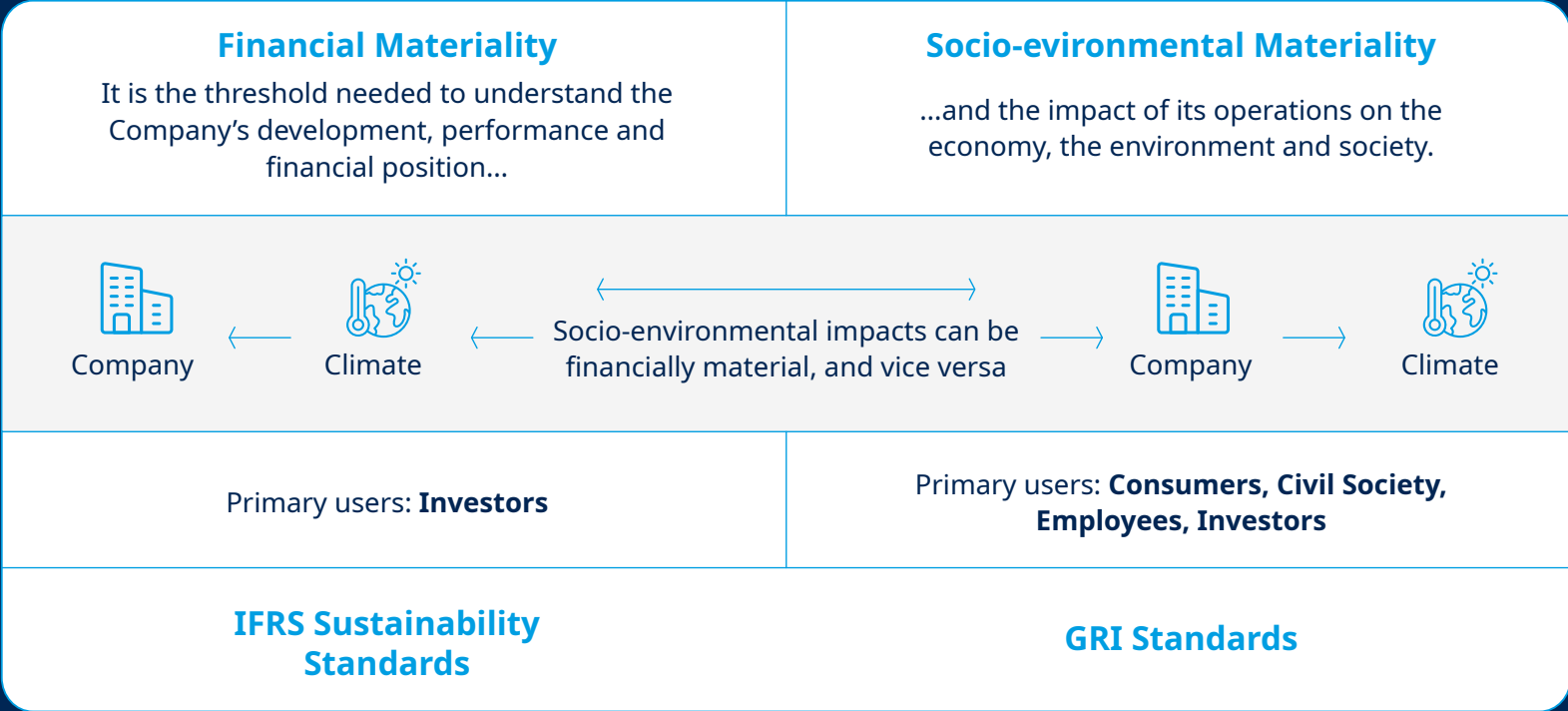
Financial materiality was developed in line with the conceptual framework of the IFRS Sustainability Disclosure Standards, using the IFRS S1 definition of materiality as the guiding criterion to identify information that could reasonably be expected to influence the decisions of primary users of general-purpose financial statements. The methodological approach was also informed by the FSA Credential training materials for identifying and assessing impacts, risks and opportunities (IROs) related to ESG topics, and remained consistent with the double materiality logic applied in European frameworks such as the ESRS.

The exercise defined its scope across the Rotoplas Group and its main business lines, using analysis horizons of short term (0–3 years), medium term (3–7 years), and long term (>7 years), and used the 15 ESG topics defined in the 2025 Double Materiality Study as its starting point. Based on the assessment of these 15 topics, six were identified as priority financial material topics (Tier 1).

For prioritization, each topic was assessed across two dimensions:

- a. Potential financial impact: the topic’s capacity, if it materializes, to influence financial position (assets, liabilities, equity), financial performance (revenues, margins, EBITDA, net income), cash flows, and access to financing and cost of capital, across the defined time horizons.
- b. Likelihood of occurrence: the probability that the topic may materialize within the defined horizons.

The assessment was supported by the formulation of financial impact hypotheses, identifying how each topic could affect enterprise value through typical financial channels: revenues; costs and expenses; assets and liabilities; cash flow; and cost and access to capital. As part of the process, internal and external context factors were considered to characterize IROs (for example, the sustainability profile, regulatory and business environment, stakeholder concerns, social trends and innovation opportunities), as well as a structured factor test to underpin the prioritization.



Materiality analysis process

The double materiality process was designed to ensure methodological consistency, traceability and comparability, integrating documentary evidence, benchmarking against sector practices and stakeholder feedback.



1. Planning and definition of scope

The corporate boundary of the analysis, the evaluation time horizons and the stakeholder universe were defined. This stage aligned the process with business needs and the reporting frameworks used, and ensured coverage of both internal and external perspectives. In line with Rotoplas' operating footprint and stakeholder engagement channels, consultation inputs reflected participants primarily located in Mexico (78%), followed by Argentina (12%), Peru (6%) and the United States (4%).



2. Identification of potential topics

A list of ESG topics was developed based on:

- Internal information review (business context, strategy, risks and operating priorities)
- Analysis of external trends and expectations
- Benchmarking against sector peers to ensure thematic coverage and consistency with comparable disclosure practices

The resulting list was consolidated to structure the consultation and enable an orderly topic assessment.



3. Consultation and data gathering

With the topic list defined, perceptions were collected through a digital tool directed at internal and external stakeholders. To reflect the perspectives of the value chain and the broader ecosystem around water solutions, the consultation included, among others: employees; the Board of Directors and senior management; investors and analysts; suppliers; end customers and distributors; local communities; and technical ecosystem participants such as plumbers, installers, and maintenance technicians. The instrument was designed to capture comparable evaluations across topics, enabling subsequent analysis and the development of results using consistent criteria.



4. Analysis, prioritization and development of results

Collected information was cleansed and processed to generate consistent results. At this stage, the inputs required to:

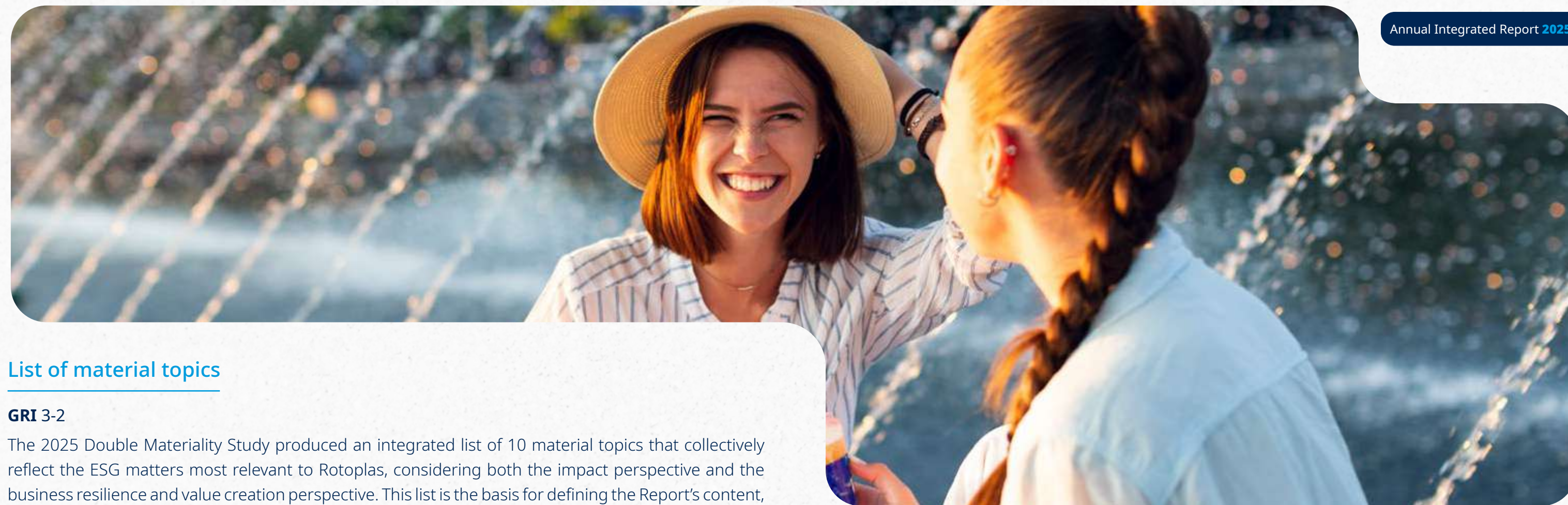
- Build the prioritization matrices; and
- Identify the most relevant topics under both lenses (impact and financial), maintaining connectivity between results.



5. Validation and alignment with management

Findings were reviewed internally to ensure consistency with the strategy and risk management. As part of the close-out, the use of results was defined for:

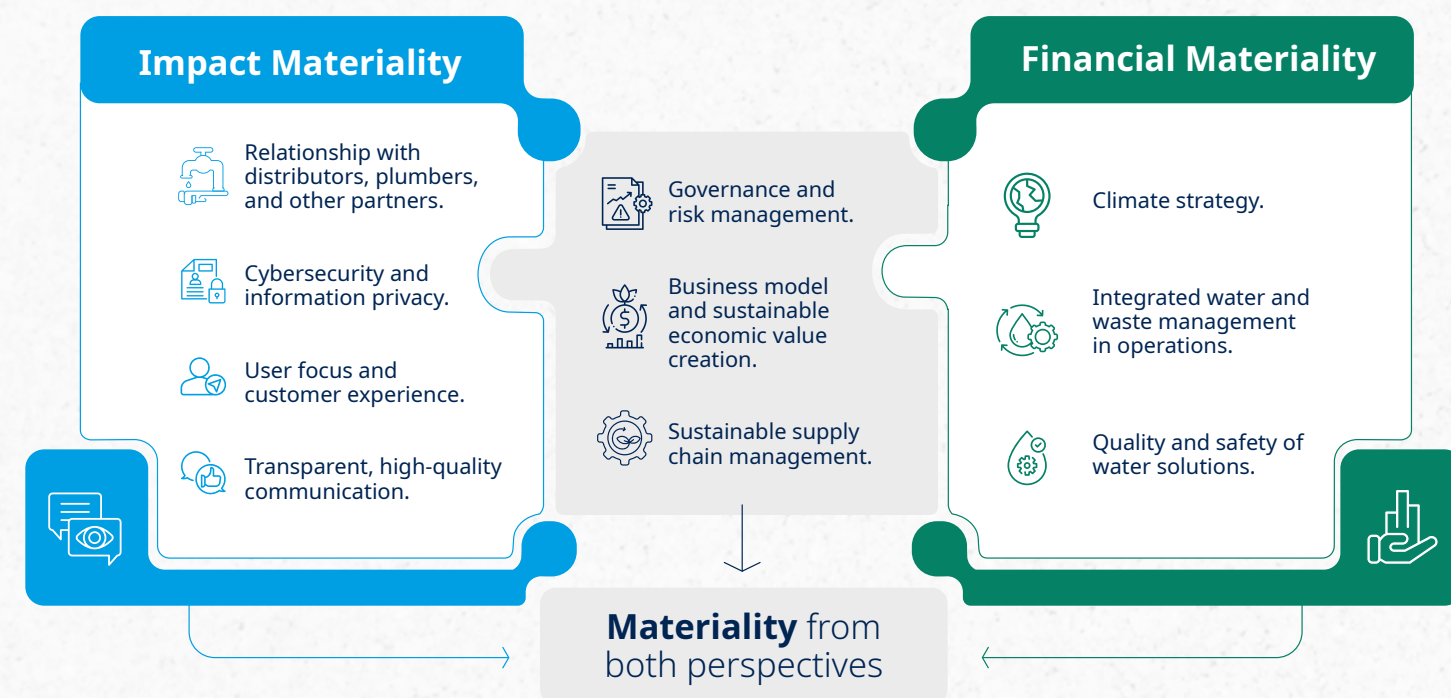
- Report's disclosure focus,
- Management agenda and tracking of priority ESG topics, and
- Progressive strengthening of capabilities to report under emerging standards.



List of material topics

GRI 3-2

The 2025 Double Materiality Study produced an integrated list of 10 material topics that collectively reflect the ESG matters most relevant to Rotoplas, considering both the impact perspective and the business resilience and value creation perspective. This list is the basis for defining the Report's content, guiding management priorities, and strengthening connectivity between strategy, risks and disclosure.



Prioritization of Material Topics for Enterprise Value Creation and for External Stakeholder Groups

GRI 3-1

The prioritization of material topics for enterprise value creation and for external stakeholder groups remains grounded in the materiality review conducted in 2024, in coherence with the 360° Sustainability Strategy that governed the Company's strategic framework throughout 2025. The 2025 Double Materiality Study updates the identification and assessment of emerging ESG topics and will serve as the basis for the prioritization corresponding to the 2026 reporting period, aligned with the launch of the AGUA Strategy.

The results of the 2025 study were reviewed by the Sustainability Committee and presented to the Board of Directors, and their incorporation into the strategic and reporting agenda will take place as part of the 2026 planning cycle.

i. Prioritization of material topics for enterprise value creation

User Focus

Placing the user at the center of Rotoplas' operations remains a key differentiator to attract and retain customers. This priority supports long-term value creation by strengthening customer satisfaction, encouraging innovation, and improving service performance. At the same time, it requires disciplined execution and resources; maintaining the right balance is essential to sustain impact over time.



Value creation rationale (Impact)

Customer experience is a fundamental driver of Rotoplas' sustainability, as it directly supports revenue generation, profitability, and long-term business growth.



Category
Customer Relationship Administration.



Target
Customer Satisfaction
NPS: 80 by 2025.

2025 progress



NPS reached **79 in 2025**, reinforcing the relevance of user experience as a performance lever.



Incentives and accountability

To strengthen ownership, annual variable compensation for the following roles is linked directly to the NPS score:

- VP South American Operations
- Sales Director, Mexico and Central America
- Country Manager, Peru
- Director of Services
- Director of Supply Chain
- Director of Field Experience
- Director of *bebbia*



Strategy and key initiatives

Rotoplas' approach embeds the customer perspective into product and service design to ensure evolving needs are met. Product Committees were implemented to monitor performance and decision-making for new and current products across key markets through a cross-functional perspective. The Company continues to strengthen its Customer Center of Excellence (CoE) to scale capabilities and align teams around the user experience strategy, supported by the Insight Center, digital tools, and cross-functional coordination. Within the CoE, three focus areas reinforce execution:



Customer Voice



Strategic Design



Customer-Centric Culture

The Customer Service Center (SAC, by its Spanish acronym) remains a core channel to manage warranty claims, complaints, and product-related inquiries. Going forward, emphasis is placed on deepening customer engagement and improving operational efficiency through AI-enabled solutions, proactive monitoring systems, and direct reporting and alert mechanisms for users.



Workplace Diversity, Equal Opportunities, and Inclusion

Strengthening workplace diversity, equal opportunities, and inclusion is a core element of Rotoplas' human capital agenda and supports a safe, respectful, and high-performing work environment. Through the promotion of equal opportunities and inclusive practices, Rotoplas seeks to foster a culture of respect and belonging, strengthen team engagement, and advance fair and consistent conditions across the organization.



Value creation rationale (Impact)

By proactively addressing diversity, inclusion, and equity, Rotoplas reduces compliance risks and reinforces a culture aligned with responsible business conduct, supporting long-term organizational performance.



Category
Human Capital
Development and
Talent / Human Rights.



Target
30% of women in
the workforce by 2025.



2025 progress

Women represented **26.6% of the workforce** in 2025.



Incentives and accountability

To reinforce ownership, variable compensation (annual bonus) for the following roles and their teams is tied to the percentage of women in the workforce:

- Chief People Officer
- Talent Acquisition Senior Manager
- Sustainability and Investor Relations Senior Manager
- Sustainability Manager



Strategy and key initiatives

This commitment is supported by the Diversity and Inclusion Committee. Key initiatives implemented during 2025 included:



Adherence to the UN Women's Empowerment Principles through actions led by the Gender Subcommittee.



Continued promotion of the *Confía Rotoplas* channel to report violations of the Zero Tolerance Policy Against Gender Violence, including access to legal and psychological support.



Awareness training for leadership on gender violence and harassment.



Employee training through different diversity and inclusion programs.



Contribution to Climate Change (Energy and Emissions)

Rotoplas is committed to reducing the impact of its greenhouse gas emissions through targeted actions, innovation in energy efficiency, and a progressive shift toward cleaner energy sources. These efforts deliver environmental benefits, such as emissions reductions and energy savings, while also supporting operational efficiencies and contributing to global climate action.



Value creation rationale (Impact)

Rotoplas' sustainability approach incorporates a comprehensive assessment of climate-related risks and opportunities, enabling preventive and adaptive measures that help minimize exposure and mitigate potential impacts across operations and the value chain.



Category
Sustainable
procurement / Energy.



Target
CO₂e intensity (Scopes
1 and 2) per ton of
processed resin: **0.41**
by 2025.



2025 progress

CO₂e intensity reached **0.27 in 2025** (vs. 0.41 target for 2025).



Incentives and accountability

Annual variable compensation for the following roles is linked to CO₂e intensity performance:

- Chief Sustainability Officer
- Director of Supply Chain
- Operations Managers at all manufacturing sites
- Sustainability Manager
- Environmental Manager



Strategy and key initiatives

A core objective of Rotoplas' approach is to advance the transition to a low-carbon economy by reducing its carbon footprint across all emission scopes:



Scope 1: Lowering fuel use and introducing more energy-efficient production technologies.



Scope 2: Expanding renewable energy adoption and strengthening energy efficiency and thermal conservation across facilities.



Scope 3: Conducting life cycle assessments, applying ESG criteria in supplier evaluations, and optimizing logistics and fleet operations.

ii. Prioritization of material topics for external stakeholder groups

GRI 2-29



Access to Water and Sanitation

Expanding access to water and sanitation is closely aligned with Rotoplas' purpose as a water solutions company and reinforces the social value created through its products, services, and community programs. This commitment contributes to improving quality of life for individuals and communities, supports progress toward the United Nations Sustainable Development Goals (particularly SDG 6), and strengthens brand differentiation in the markets where the Company operates.



Value creation rationale (Impact)

By increasing access to safe water and sanitation, Rotoplas contributes to community well-being and resilience, while also supporting opportunities to reach underserved segments and strengthen long-term trust and reputation. At the same time, implementation can involve challenges related to reaching remote or underserved areas, logistical and economic constraints, and scalability considerations. From an investor perspective, alignment with the SDGs related to clean water and sanitation may strengthen the Company's appeal to sustainability-oriented capital providers.



Impact quantification

Rotoplas' efforts include initiatives to reduce water consumption and explore alternative water treatment solutions. In Mexico, Argentina, and Peru, the Company has invested more than MXN \$18 million in social programs.



Target

One million people with access to sanitation by 2025 (cumulative, from 2021).



Impact metric and 2025 progress

From 2021 to 2025, Rotoplas reached 1.2 million people with access to sanitation.



Category

Water / Society and Community Relationships.





Sustainable Supply Chain Management

Rotoplas' sustainable supply chain agenda is led through close coordination between the Procurement and Sustainability teams to reduce environmental and social impacts across the value chain and generate value for a broad range of stakeholders. This work supports the delivery of high-quality solutions aligned with evolving sustainability expectations, while strengthening supply continuity and resilience.



Value creation rationale (Impact)

By embedding ESG criteria into supplier engagement, Rotoplas promotes responsible sourcing practices and encourages continuous improvement among suppliers and partners. This helps advance solutions with lower environmental impact and reinforces trust with customers, users, and other stakeholders.



Impact valuation / Supplier footprint

In 2025, Rotoplas' supply chain included 3,101 suppliers, of which 76 were classified as critical (representing 31% of annual supplier spending), with total supplier payments of MXN \$6.12 billion.



Category
Supply Chain Management.



Target
100% of critical suppliers
assessed using ESG criteria
by 2025.



Impact metric and 2025 progress

In 2025, Rotoplas achieved a 98% cumulative evaluation rate of critical suppliers assessed under ESG criteria.



Incentives and accountability

Annual variable compensation for the following roles is linked to progress on the ESG assessment of critical suppliers:

- Director of Procurement
- Procurement Team Managers
- Sustainability Manager



Strategy and key initiatives

As part of its comprehensive risk management approach, Rotoplas performs annual assessments to identify critical suppliers, considering factors such as the relevance and uniqueness of supplied raw materials and technologies that are essential for its solutions. The Company works with upstream suppliers to secure high-quality inputs and with downstream partners (including distributors, installers, and maintenance providers) to support service-based solutions such as *bebbia* and treatment plants.

Rotoplas' Sustainable Procurement Policy sets ESG requirements for suppliers, including focus areas such as the adoption of recycled resins, the development of energy-efficient products, and human rights compliance across the value chain. These expectations are reinforced through the Company's Code of Ethics and Conduct, which includes human rights provisions applicable throughout the supply chain.

To further strengthen supplier engagement, in 2025 Rotoplas supported supplier capability-building actions, including supplier participation in the Mexican Stock Exchange's Sustainability Support Program (PAS), targeted support to selected critical suppliers to enhance ESG policies and practices, and internal workshops with engineering, logistics, and procurement teams to reinforce sustainable supply chain practices.

Significant judgments, estimates and uncertainties

Preparing sustainability-related information, including key performance indicators (KPIs), may require the use of judgment and estimates, particularly when:

- There are multiple data sources across business units and geographies;
- Information depends on external factors (e.g., emission factors, sector methodologies);
- Approximations are required due to limitations in primary traceability (for example, for certain value chain indicators); or
- Methodological enhancements are implemented to improve accuracy and year-on-year comparability.

When estimates, assumptions or proxies are used, Rotoplas seeks to document the rationale, support their reasonableness, and describe the main sources of uncertainty and potential impacts on comparability. Where relevant, the IFRS Report provides complementary explanations on significant judgments and uncertainties affecting finance-oriented disclosures.

Time horizons

The Report is structured on an annual (calendar-year) basis to disclose performance, results and indicators for the period. For matters requiring a forward-looking perspective, Rotoplas uses explicit short-, medium- and long-term horizons, defined as follows:

- For financial materiality assessments: short term (0–3 years), medium term (3–7 years), and long term (>7 years).
- For climate-related risks and resilience analysis: short term (2026), medium term (2030), and long term (2050).

The selection of horizon and reference year depends on the type of decision, risk or opportunity being assessed, seeking consistency with the corporate planning and risk management approach.

Connectivity with the financial statements

Connectivity with the financial statements is understood as the ability to link sustainability information with value creation, financial performance and enterprise risk management, while ensuring consistency between the messages in the Integrated Annual Report and the Annual Financial Report.

This Report strengthens such connectivity through the following mechanisms:



1. Consistency of boundaries and assumptions: Ensuring that the organizational boundaries used for ESG indicators are consistent with the financial consolidation boundary and, where they differ, clearly explaining the scope of the metric, exclusions and rationale.

2. Thematic linkage to performance and risk: For material topics, describing the management approach and, where relevant, the main impact channels through which they could influence performance, financial position or the business risk profile.



3. Cross-references and complementarity with the IFRS Report: Including cross-references within this Report and, where relevant, to the IFRS Report to deepen finance-oriented disclosures (for example, climate-related risks and opportunities and metrics/targets under IFRS S2).

Sustainability data collection, internal control and assurance processes

Information was compiled by the responsible areas and/or data owners in each business unit and consolidated at the corporate level through a coordination, validation and quality control process. Governance of the process includes review and follow-up by the Sustainability Committee and the Corporate Practices and Strategy Committee, with the objective of ensuring accountability, methodological consistency and report reliability.

With respect to external verification, an independent assurer reviewed and verified the 2025 Integrated Annual Report to provide confidence in the accuracy and reliability of the reported content. The scope, level of assurance, criteria applied and conclusions of the assurer are included in the Verification Letters section.

In addition, the Report describes control and governance elements related to risk management and ESG integration, including, where applicable, the involvement of external specialists to strengthen methodologies, assumptions and/or measurements.

Our Strategic Vision for **Sustainability**

04



Sustainability Governance

GRI 2-12, 2-13, 2-14, 2-24

TCFD GOB-A

Sustainability governance at Grupo Rotoplas is embedded at the highest levels of the Company to ensure accountability, cross-functional coordination, and strategic alignment with our ESG commitments.

Oversight of the strategy is jointly led by the Vice President of Sustainability and Institutional Relations (CSO) and the Vice President of Administration and Finance (CFO), with the aim of ensuring that ESG priorities are incorporated into business functions and remain aligned with the long-term value creation model of Rotoplas.

The agenda is coordinated through the **Sustainability Committee**, an executive and multidisciplinary body with participation from areas such as **Corporate Strategy**, Human Capital, Legal, Institutional and Government Relations, Investor Relations and Sustainability, Innovation, Marketing, and Communications.

Sustainability Committee responsibilities:



Approve and update the Sustainability Strategy: Define the Group's ESG roadmap, validate strategic priorities for value creation, and adjust objectives, initiatives and workplans to address business needs, the regulatory context and stakeholder expectations.



Promote compliance with key policies: Ensure that corporate **sustainability-related policies** are implemented consistently across operations and functions, strengthening controls, internal accountability and **third-party best practices** to manage reputational, operational and **supply chain risks**.



Monitor progress against public ESG goals: Track performance against public **targets and KPIs**, review progress by geography, identify gaps and define corrective actions or management priorities to keep execution on track and enhance transparency of results.



Recommend adjustments to climate goals: Periodically assess the **trajectory of climate targets** and propose technical or strategic refinements to ensure goals remain achievable, consistent and aligned with leading practices.

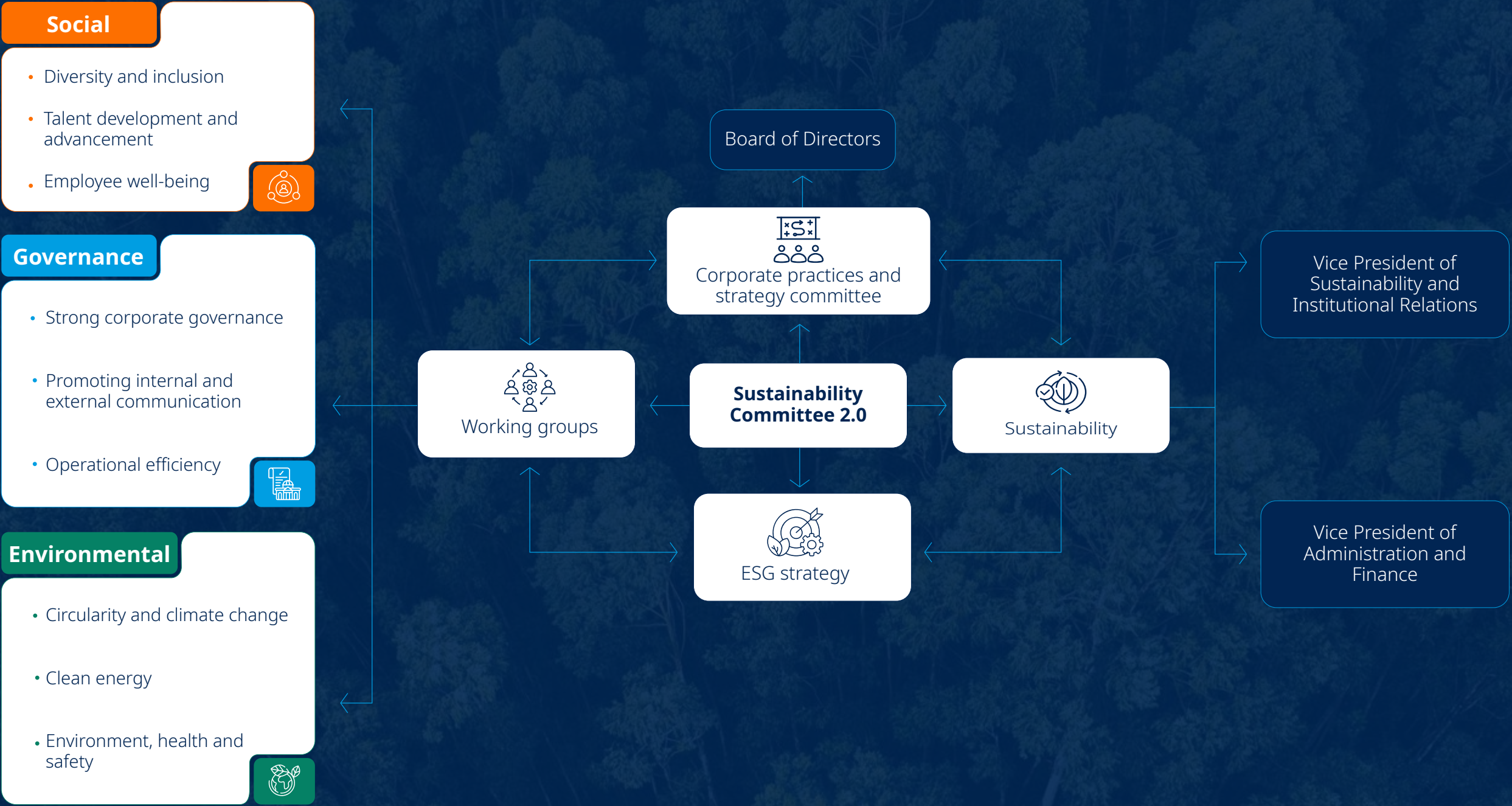


Coordinate specialized working groups: Mobilize cross-functional teams that serve as "working groups," assigning owners and deliverables, tracking plans and indicators, and ensuring coordination across areas to accelerate execution of **ESG initiatives across the Company**.



The Sustainability Committee reports to the Corporate Practices and Strategy Committee, which in turn reports to the Board of Directors. Quarterly reviews of ESG performance and targets are conducted across these three governance levels.

To strengthen accountability, the Sustainability Committee's performance is assessed annually through key performance indicators (KPIs) aligned with Rotoplas' ESG objectives, including metrics on decarbonization, circularity, diversity and inclusion, and regulatory compliance.



Sustainability Strategy

GRI 2-13, 2-23, 2-24

SASB RT-CH-210a.1

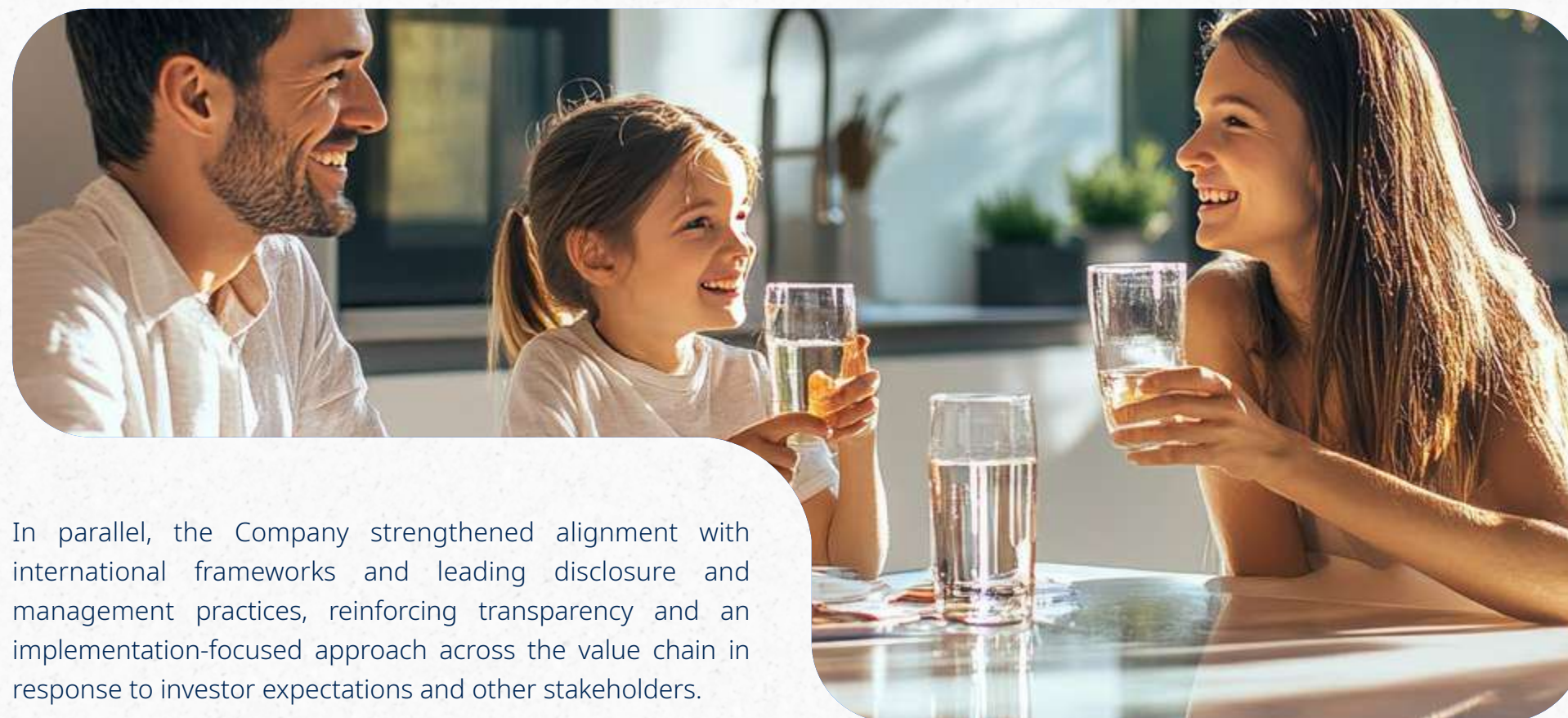
From the 2021–2025 ESG agenda to the 2026–2030 evolution

Grupo Rotoplas' sustainability strategy is embedded in its business model and grounded in the conviction that long-term value creation requires balancing People, Planet and Profit. Digital capabilities, including AI, IoT and advanced analytics, are enabling the evolution of the portfolio toward smart, data-enabled water management solutions.

During the 2021–2025 cycle, the Company strengthened the integration of ESG criteria into operations, governance and performance management. In 2025, this translated into deeper cross-sector partnerships, greater circularity in production processes, and the systematic incorporation of innovation and digitalization across the value chain.

2021–2025 Strategy: Consolidating the ESG approach

During this period, the focus was on integrating sustainability into business performance and strengthening internal capabilities to execute the strategy. Key developments included incorporating sustainability criteria into the **Performance Measurement Dashboard** (PMD) with a significant portion of senior leadership having sustainability-linked KPIs, as well as leveraging management tools to monitor real time environmental performance.



In parallel, the Company strengthened alignment with international frameworks and leading disclosure and management practices, reinforcing transparency and an implementation-focused approach across the value chain in response to investor expectations and other stakeholders.

2025 Execution: Progress under the three pillars (People, Planet and Profit)



People. The strategy prioritized access to water, community strengthening and social equity through strategic partnerships and programs that support infrastructure and local capabilities related to water solutions.



Planet. The Company reinforced its commitment to circular production and climate efficiency by increasing the use of recycled resins, reducing reliance on virgin plastics and adopting cleaner technologies. In parallel, ESG assessment and supplier engagement were strengthened to raise ethical and environmental standards across the value chain.



Profit. Sustainability was executed as a lever for resilience and profitability. Operational and digital improvements, including AI-driven tools, supported planning, reduced defects and enhanced supply chain agility, while practices and recognitions were consolidated, reflecting consistency in responsible management.

ESG Public Targets and Performance

GRI 3-3

	ESG Target	2025 Results	2025 Target
 Profit	Direct suppliers assessed using ESG criteria	98%	100% ¹
	Customer satisfaction (NPS)	79	80
 Planet	CO2 intensity (Scopes 1 and 2) per ton of processed resin	0.27	0.41
	m³ of water purified using our solutions	1.4 M	1.7 M
 People	People with access to sanitation (cumulative since 2021)	1.2 M	1 M
	Percentage of women in the workforce	26.6%	30%

¹% of suppliers classified as critical.

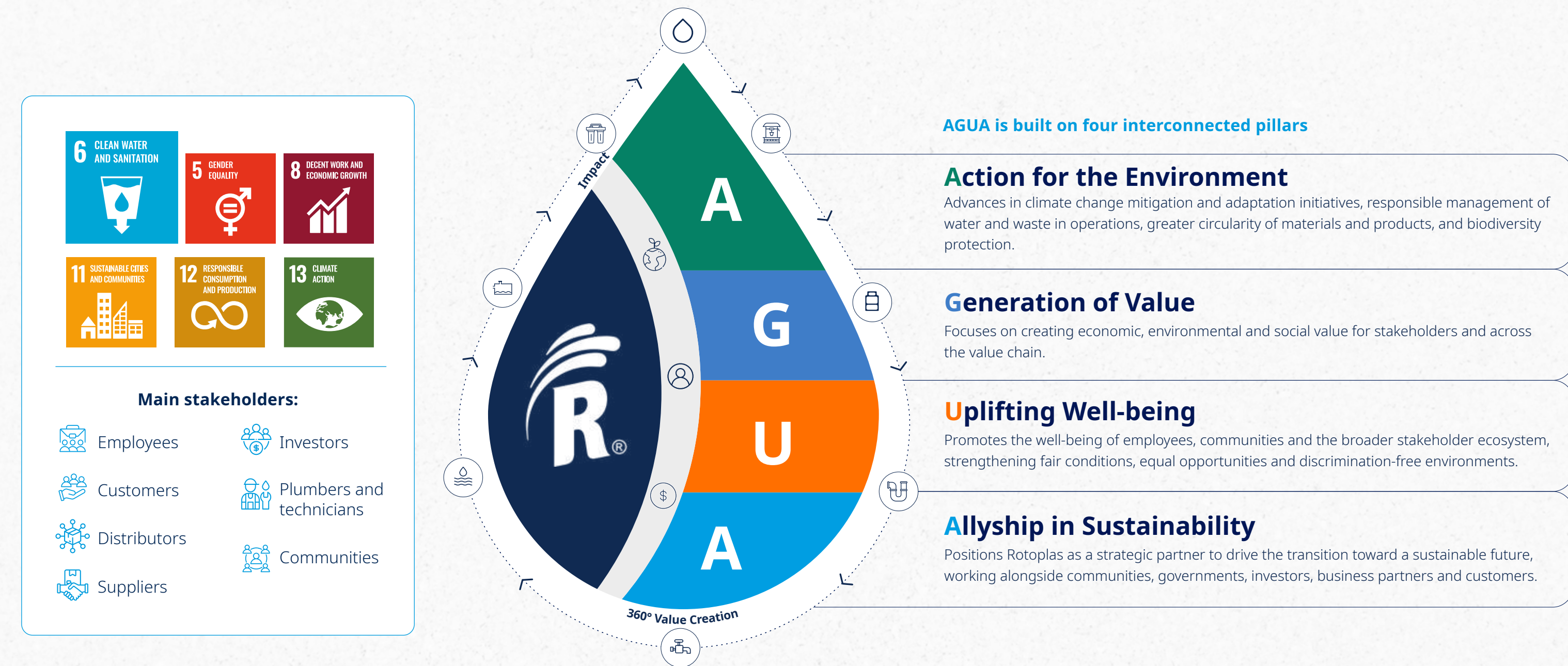


2026–2030 Strategy: Evolving toward AGUA and leading beyond ESG

GRI 2-29

As the 2021–2025 cycle came to an end, the Company defined the need to evolve its approach. We build on lessons learned and progress achieved, while the global context continues to accelerate and sustainability leaders move “beyond ESG.” In this context, Rotoplas, given the nature of its purpose and solutions, is well positioned to lead a new sustainability paradigm.

Under this evolution, **AGUA** is introduced in December 2025 as the strategy that embodies who is Rotoplas. It is structured around four interconnected pillars, expanding the scope from a traditional ESG framework toward a more explicit agenda focused on collaboration, well-being, value creation and environmental action:



2030 Targets: Positive, measurable impact aligned with business priorities

SASB IF-WU-000.A

For the 2026–2030 period, AGUA incorporates quantifiable targets that translate ambition into execution and ongoing monitoring.



* Cumulative 2026-2030
Note: For purposes of calculating the reduction in CO₂ emissions, 2022 was established as the base year.

Sustainability Risk Management

At Grupo Rotoplas, sustainability risk management is integrated into the corporate risk management system to anticipate potential operational, financial, regulatory, and reputational impacts — strengthening overall business resilience. This approach enables the Company to identify, assess and prioritize environmental, social and governance (ESG) risks using consistent criteria, embedding them into key decisions related to operations, investments, sourcing and solution design, so that sustainability is managed as an ongoing performance component rather than a standalone exercise.

To strengthen this integration, the Company incorporates digital tools and capabilities, including analytics, IoT and artificial intelligence, that enhance operational visibility, enable early identification of deviations such as global cyber threats and climate-related disruptions and support more timely decision-making in response to material risks.

In parallel, the risk management model is supported by periodic assessments that refresh the view of exposure and materiality (e.g., considering likelihood, potential financial impact and region), ensuring that the prioritization of actions and controls remains current and aligned with the operating context and the strategy.

Risk governance: oversight, execution and accountability

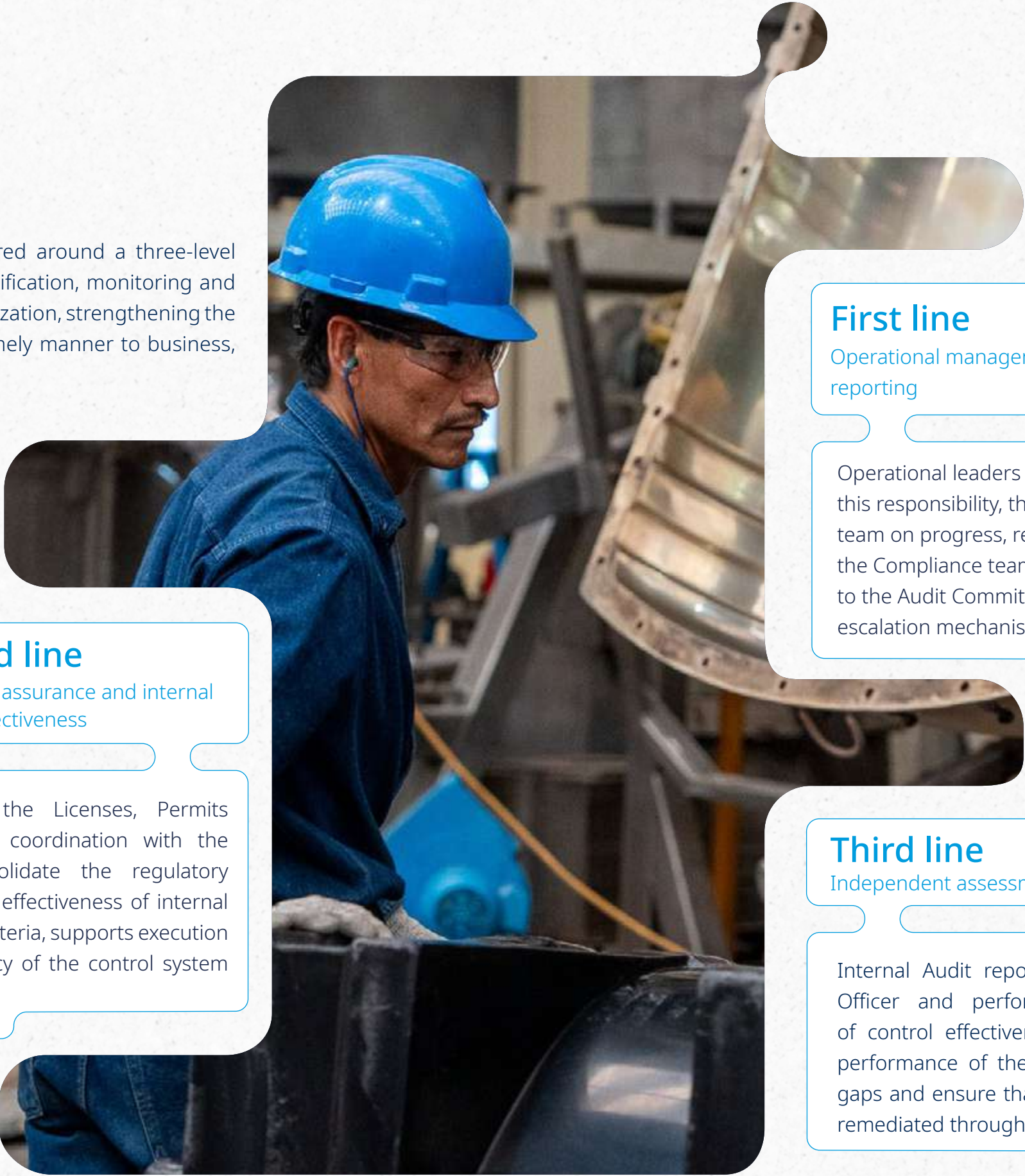
Oversight of ESG risks is exercised at the highest level of corporate governance, ensuring that climate and sustainability matters are guided, controlled and traceable from strategy through execution. Within this structure, the Corporate Practices and Strategy Committee (which reports to the Board) serves as a senior oversight body, receiving quarterly updates on performance against emissions reduction objectives, climate-related KPIs and transition risk assessments. This cadence enables the Company to anticipate deviations, validate risk assumptions and adjust priorities.

At the operational level, the Sustainability Committee leads the implementation of the climate strategy and the monitoring of environmental indicators through an annual scorecard that includes metrics such as Greenhouse Gas (GHG) intensity, renewable energy use, water efficiency and waste recovery. This ongoing tracking supports data-driven management discussions, strengthens consistency across business units and facilitates decision-making related to operations, investments and efficiency initiatives. Performance on these metrics is directly linked to annual bonuses for senior leadership positions.



Internal control and escalation model

Corporate and ESG Risk Governance is structured around a three-level framework that ensures responsibilities for identification, monitoring and mitigation are clearly distributed across the organization, strengthening the ability to prevent deviations and respond in a timely manner to business, regulatory and operational risks.



First line

Operational management and periodic reporting

Operational leaders act as compliance owners. As part of this responsibility, they report monthly to the Compliance team on progress, red flags, deviations, and control gaps; the Compliance team in turn escalates this information to the Audit Committee, ensuring a clear and recurring escalation mechanism.

Second line

Regulatory assurance and internal control effectiveness

The Compliance Lead and the Licenses, Permits and Compliance Manager, in coordination with the Controllershship function, consolidate the regulatory compliance view and verify the effectiveness of internal controls. This second line sets criteria, supports execution and strengthens the consistency of the control system across operations.

Third line

Independent assessment and remediation

Internal Audit reports directly to the Chief Executive Officer and performs an independent assessment of control effectiveness. This work helps validate the performance of the risk management system, identify gaps and ensure that any deviations are addressed and remediated through concrete actions.

Core policies embedding ESG in our operating model

GRI 2-23, 3-3

Rotoplas integrates ESG considerations into day-to-day decision-making through a set of core corporate policies that provide direction, accountability, and consistent standards across the organization:



Hygiene, Workplace Safety and Environment Policy

It provides guidelines for environmental management, including water, soil, and natural resources, as well as workplace safety.



Sustainability Policy

Integrates economic, social, and environmental value creation, supported by procedures for strategy updates and Sustainability Committee operations.



Human Rights Policy

Promotes human rights across stakeholder groups, ensuring non-discriminatory practices, guided by the principles established by the International Labor Organization and the Organization for Economic Cooperation and Development.



Institutional Relations Policy

Strengthens relationships with key stakeholders to manage risks, foster business growth, and enhance corporate reputation.



Anti-corruption Policy

Defines principles and guidelines to prevent corruption, bribery, fraud, and conflicts of interest.



Climate Change Policy

Outlines strategies to reduce operational and value chain impacts while enhancing solutions for water-related climate adaptation.



Diversity Policy

Promotes equal opportunities, inclusion, and diversity across hiring, promotions, and workplace culture.



Innovation Policy

Establishes a framework for fostering a culture of innovation and systematically implementing new ideas within the organization.

Sustainability indices and questionnaires

	2023	2024	2025
S&P Global Sustainability Yearbook	✓	✓	✓
DJSI MILA Pacific Alliance	✓	✓	✓
S&P/BMV Total Mexico ESG Index	✓	✓	✓
CDP Climate Change Questionnaire	A-	B	A
CDP Water Security Questionnaire	B	B	A-
CSA S&P Ratings	68	70	71

Sustainability in the Value Chain

GRI 2-6, 3-3, 204-1, 205-2, 308-1, 308-2, 414-2

Approach: shared responsibility from sourcing to the customer

At Grupo Rotoplas, sustainability in the value chain is managed as a shared responsibility with suppliers, partners, distributors, installers and customers. This approach aims to ensure operational continuity, raise ESG performance standards among third parties and amplify the positive impact of solutions across their life cycle, from design and sourcing to delivery, efficient use and end-of-life management.

Responsible sourcing: ESG standards as a business requirement

The value chain is strengthened by setting clear expectations for suppliers and strategic partners. Through responsible procurement criteria, the Company promotes regulatory and ethical compliance, transparency and the adoption of sustainability-aligned practices.

This includes requirements and guidelines designed to prevent social risks (human rights and labor conditions), integrity risks (ethics and anti-corruption) and environmental risks (responsible input management and impacts on water and waste), reinforcing a commercial relationship based on performance.



We manage a supplier base of
3,101 suppliers
 across our value chain; of these, 76 are
 classified as **critical suppliers**, representing
31% of annual **supplier spend**.



Total supplier payments
 amounted to
MXN \$6.12 billion
 during the year.



Our supply chain is comprised
 of **Tier 1 suppliers (100%)**,
 enabling closer engagement
 and clearer accountability on
ESG expectations.

Circularity and solution design: impact from the outset

The value chain approach incorporates circularity criteria from early stages, driving decisions that reduce impacts across the life cycle. In practice, this is reflected in actions aimed at:



Increasing the use of recycled resins when technically and operationally feasible.



Optimizing design for durability, maintenance and efficiency.



Promoting practices that reduce losses and waste in manufacturing and packaging.

This approach ensures that environmental performance does not depend solely on internal operations, but also on how each solution is designed, produced and sourced.



Operations and logistics: efficiency and control to reduce impacts

Sustainability in the value chain is also managed through operational efficiency, controlling energy consumption, increasing renewable energy participation, reducing emissions associated with production and transportation, and improving water use and waste management. The integration of digital capabilities helps identify optimization opportunities, reducing operational variability and increasing consistency across plants.

Customer and end-user engagement: sustainable value in use

The real impact of solutions is realized through adoption and performance in use. For this reason, the value chain includes an engagement approach with customers, distributors and

installers, promoting best practices for installation, operation and maintenance, as well as solutions that enable water efficiency and reliability. This approach connects sustainability with customer experience, quality and long-term performance.

Critical supplier segmentation and management: continuity, quality and resilience

GRI 308-1

To ensure business resilience and continuity, supply chain management prioritizes the identification of critical suppliers and differentiated follow-up. This segmentation enables the Company to focus efforts on the inputs and capabilities that are essential to operations and solution delivery, supporting preventive mitigation and continuity plans, as well as development and support mechanisms when strengthening a supplier is the most effective way to reduce risk and enhance performance.

Criticality is assessed based on:



The volume of raw materials supplied for essential products, particularly inputs that are unique or difficult to replace.



The supplier's production capacity and proprietary technologies that are vital to Rotoplas' operations and solution performance.

Responsible performance and ESG standards

GRI 308-1

Rotoplas’ responsible sourcing approach is built on the expectation that ESG performance is part of doing business, both with upstream suppliers and with downstream partners that help deliver solutions in the field. The Company works with its supply chain to secure the quality and reliability of key inputs, while reinforcing shared standards that support continuity, compliance and long-term value creation.

In addition, the Company’s Code of Ethics and Conduct, which includes human rights provisions, applies across the supply chain and provides a common baseline for integrity, expected behaviors and accountability.

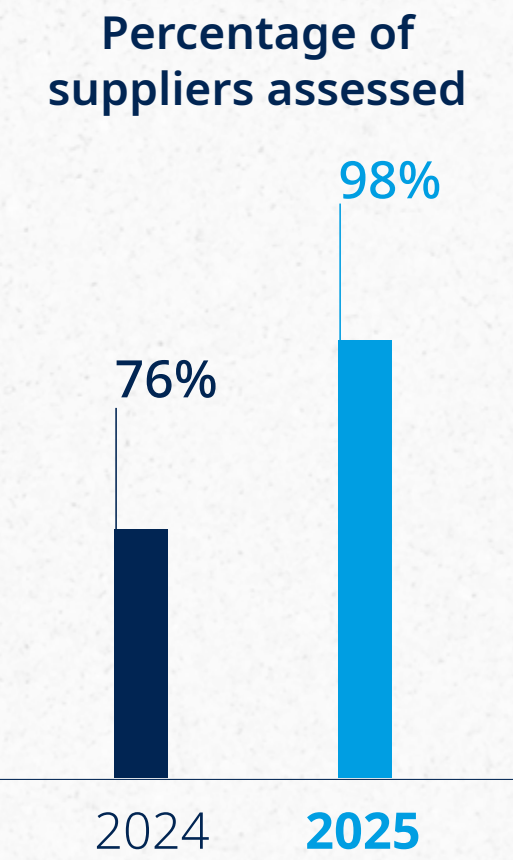
Beyond direct procurement, Rotoplas also collaborates with downstream partners (e.g., distributors, installers and maintenance providers) to strengthen execution quality and customer outcomes, particularly for solutions that rely on proper installation and ongoing service, such as *bebbia* and wastewater treatment systems.

Assessment and support: from verification to capability-building

GRI 308-1, 414-2

To strengthen value chain management, Rotoplas operates a Supplier ESG Assessment and Sustainability Support Program that combines supplier verification with targeted engagement to improve performance over time.

In 2025, Rotoplas continued to assess critical suppliers against ESG criteria through a structured process, tracking progress against the annual target (98% assessed vs. 100% target). The assessment is supported by a detailed questionnaire on ESG best practices, which provides a consistent basis to identify gaps, define follow-up priorities and sustain a longer-term supplier engagement strategy.



Beyond assessment, the program includes sustainability support designed to strengthen capabilities, reduce risks and accelerate alignment with Rotoplas' sustainability objectives. Key 2025 actions include:



Participation in external sustainability support initiatives to reinforce supplier practices, with 3 suppliers participating in the Sustainability Support Program (PAS) of the Mexican Stock Exchange.



Internal workshops involving multi-stakeholder teams to embed responsible supply chain practices consistently across the organization.



Supplier engagement and improvement plans focused on priority areas such as circularity practices, energy efficiency and human rights compliance across the value chain.



Targeted support for selected critical suppliers to strengthen ESG policies and implementation, with 15 critical suppliers participating through an internal training program.



Supplier audits and risk management

GRI 308-2, 414-1, 414-2

Rotoplas strengthens supplier oversight through a supplier audit program led jointly by the Quality and Procurement functions. The program combines on-site visits and certification-based reviews to help confirm compliance with manufacturing requirements and quality assurance standards, reinforcing continuity, product performance and operational resilience across the value chain.

In 2025, the Company continued to scale a risk-based approach to supplier evaluation, supported by the integration of VP360, a risk assessment platform affiliated with the World Compliance Association, to enhance the identification and mitigation of supplier-related risks. This approach helps prioritize preventive actions and targeted follow-up, with attention to areas such as:

- financial crimes and anti-money laundering controls
- anti-corruption and bribery prevention
- human rights due diligence
- environmental impact assessments
- supply chain transparency and ethical sourcing

2025 execution

49 supplier audits completed during the year.

Commitment to local suppliers

GRI 204-1

Rotoplas prioritizes strengthening local supplier ecosystems in the countries where it operates. This approach supports supply continuity, responsiveness and operational excellence, while reinforcing responsible sourcing practices and stronger risk management across procurement activities.

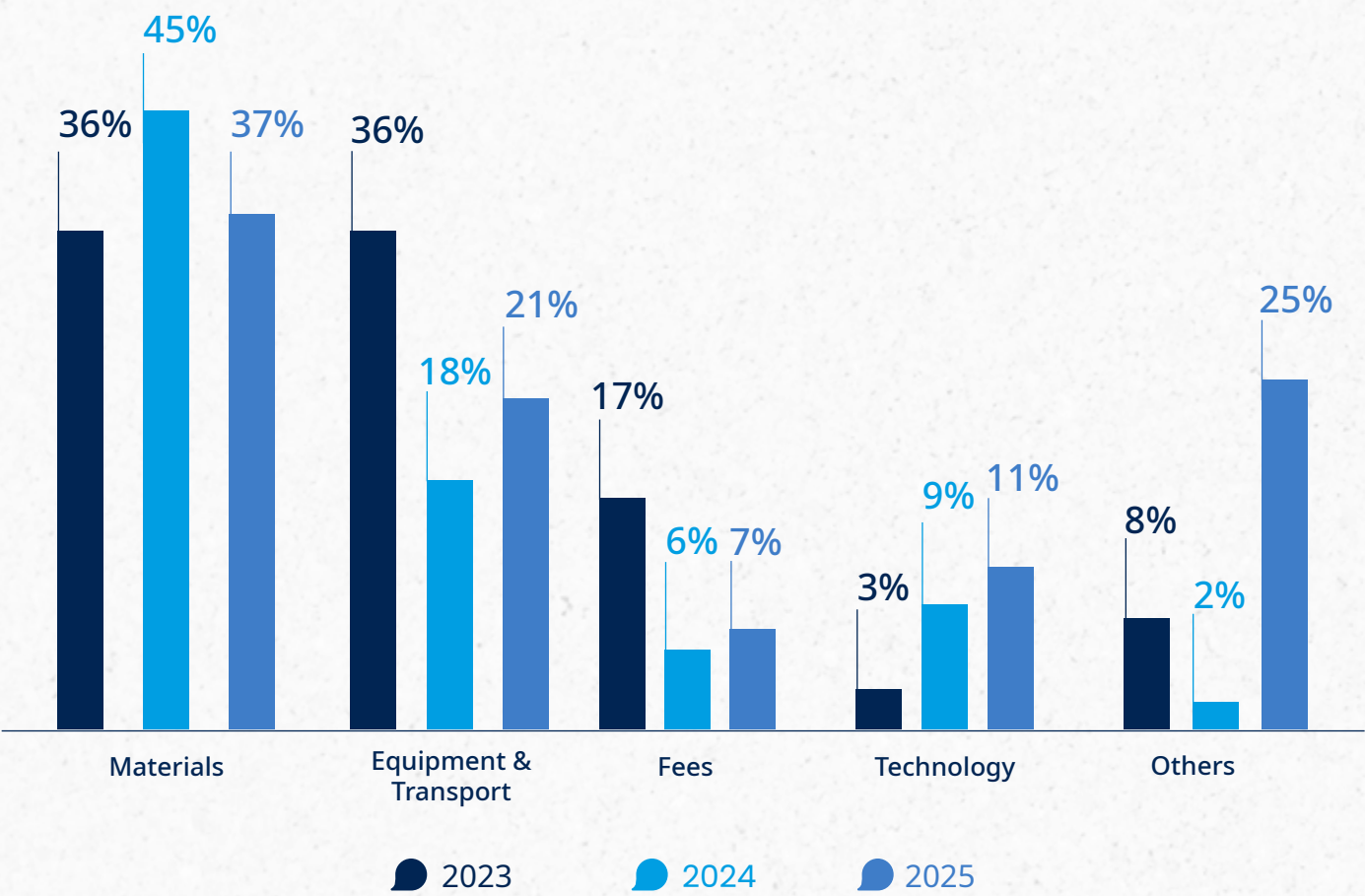
The Company monitors its procurement footprint to understand how spend is distributed between domestic and non-domestic suppliers and to inform category-level decisions.

During 2025, **73% of procurement spend** was allocated to domestic suppliers.

Country	Percentage of local / national suppliers	Percentage of spend allocated to local / national suppliers
Mexico	82%	64%
Argentina	88%	88%
Brazil	100%	100%
Central America	79%	47%
Peru	78%	69%
United States	100%	100%

By strengthening sustainable procurement, risk management and supplier engagement, Rotoplas seeks to maintain a responsible and resilient supply chain aligned with its values and the expectations of its stakeholders.

Supplier expenditures by category



Environmental Impact and Circularity

05



We embed efficiency criteria into our processes design and operations, optimizing the use of materials, water, energy, and fuels. By strengthening these practices throughout the organization, we aim to further reduce our Greenhouse Gas (GHG) emissions and minimize our environmental footprint.

Environmental Management Overview

GRI 2-23, 2-24, 3-3

SDG 12, 13

SASB RT-CH-140a.3, RT-CH-410a.1

Environmental management at Rotoplas' operations is grounded in resource efficiency, regulatory compliance, and the continuous improvement of processes. This approach links operational performance with our corporate sustainability commitments, enabling management practices aligned with long-term value creation and the reduction of environmental impacts across our footprint.

While climate-related governance, strategy, risk management, and metrics are addressed in our disclosures aligned with ISSB standards IFRS S1 and IFRS S2, our operational environmental management follows a broader approach. This includes responsible water use, waste management, materials circularity, and environmental safety throughout our operations and value chain.

Our Environmental Management System (EMS), aligned with ISO 14001, serves as a core framework for deploying environmental best practices. It enables structured oversight of impacts, continuous monitoring of performance, and compliance with evolving environmental regulations.

Currently, our Lerma, Leon and Peru plants hold ISO 14001 certification, supporting formal processes for environmental controls and risk assessment.

Through this management framework, Rotoplas seeks to mitigate operational risks, optimize resource use, and strengthen the integration of environmental criteria into day-to-day decision-making, further consolidating a more resilient and efficient operation.



TOTAL WATER CONSUMPTION:

2025: 92,740 m³ **2024:** 98,437 m³

-6%



GHG EMISSIONS (S1+S2):

2025: 22,141 tCO₂e **2024:** 35,672 tCO₂e

-38%



RENEWABLE ENERGY:

2025: 34,225 MWh
58% of total consumption **2024:** 15,838 MWh
28% of total consumption

+30 pp



RECYCLED RESINS:

2025: 13,175 Tons
23.2% of total resin **2024:** 14,192 Tons
23.3% of total resin



RECYCLED WATER:

2025: 15,824 m³
17% of total use **2024:** 17,204 m³
17% of total use



EMISSIONS INTENSITY:

2025: 0.27 tCO₂e/ton
processed **2024:** 0.38 tCO₂e/ton
processed

-28%



WASTE RECYCLED:

2025: 1,174 Tons
62% of the total generated **2024:** 989 Tons
57% of the total generated

+5%

Water Use and Management

GRI 301-3, 303-1, 303-3, 303-4, 303-5, 306-2
SDG 6, 12
SASB- RT-CH-140a.1, RT-CH-140a.3

Water use and optimization

As part of our broader environmental strategy, we remain committed to the sustainable and efficient use of water, prioritizing process optimization and the reduction of water consumption associated with our industrial operations.

This year, as a result of our operational environmental strategy, our total water consumption was 92,740 m³, representing a 6% annual decrease. These efforts have helped us consolidate a downward trend in water consumption, strengthening operational resilience in contexts of limited water availability.

The implementation of conservation initiatives supported by digital monitoring systems enables real-time tracking and the identification of improvement opportunities.

Water consumption from municipal sources remained virtually unchanged compared to 2024, totaling 31,219 m³, maintaining a consistent trend in resource optimization.

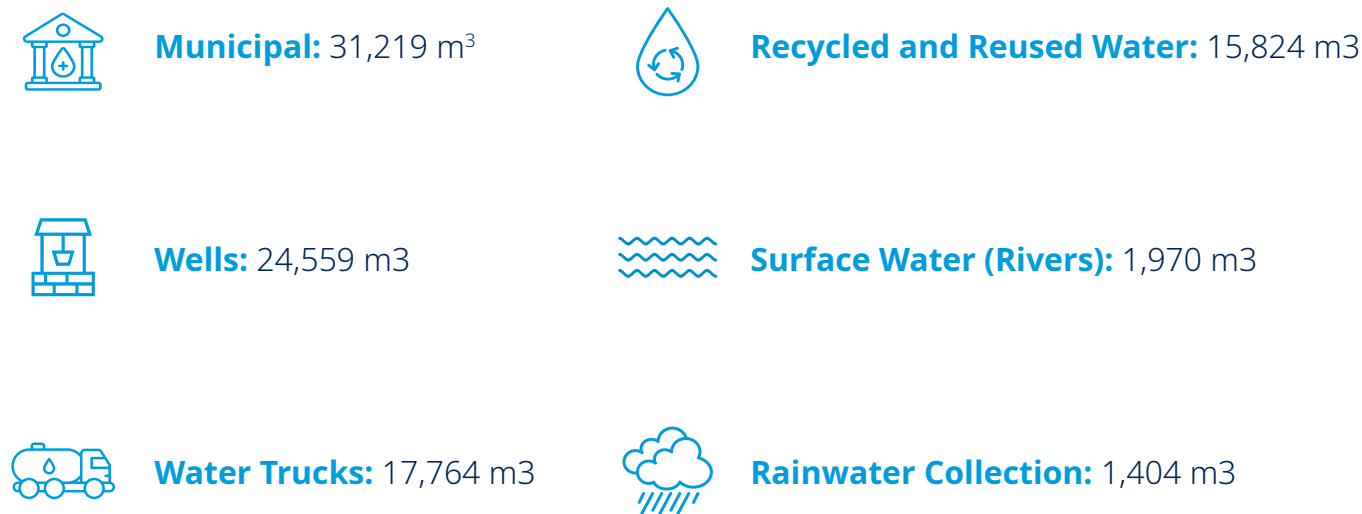
Underground (wells) withdrawals decreased versus 2024, totaling 24,559 m³, representing a 5% reduction, while water withdrawals totaled 1,970 m³ (-40% vs. 2024).

We relied on water deliveries by tanker trucks for a volume of 17,764 m³ to support operations where direct supply remains limited

As part of our ongoing efforts to reduce water consumption intensity per ton of resin and metal processed, we continued implementing actions in 2025 to strengthen water-efficiency practices across our operations. This indicator reached 1.14 m³/ton this year.

Rainwater collection increased by 121%, totaling 1,404 m³, mainly driven by the continued implementation of rainwater harvesting systems at the Ixtapaluca, Mexico, plant.

Water sourcing



Water Recirculation and Efficiency

GRI 303-2, 303-4

SDG 6, 9

SASB IF-WU-450a.1

During 2025 we continued expanding our rainwater harvesting systems, capturing a volume of 1,404 m³, being more than double what it was in 2024, mainly driven by implementation of a new system at the Ixtapaluca, Mexico, plant. This volume is equivalent to the annual water supply for approximately 380¹ people, strengthening our decentralized supply approach.

Likewise, we also kept our water reuse and recycling efforts, reaching a total of 15,824 m³, which represents 17% of our overall water use. Today, these initiatives are active in over 50% of our manufacturing facilities.

Thanks to the rollout of IoT water monitoring systems in our Mexico operations, we continue to benefit from real-time data, allowing us to make proactive operational adjustments as needed.

Our water management is a fundamental pillar of our 2026-2030 Sustainability Strategy, focused on ensuring resource availability and operational resilience:

- **2026-2030 Ambition:** Reduce freshwater extraction by 15% per processed ton.
- **2026 Target:** Achieve a 3.5% reduction in water consumption, decreasing water intensity from 0.97 to 0.94 m³ per ton of processed material.

¹The equivalent number of people was calculated by dividing total rainwater captured in 2025 (1,404 m³) by the average annual water consumption per person in Mexico (3.692 m³), based on Profeco, "Ahorro de agua. Un hábito de todos los días", published on April 17, 2024.

Water treatment and circular use

Our internal recirculation systems continue to operate across our plants, in Golfo, Guadalajara, Ixtapaluca, Lerma, Monterrey, Leon, Guatemala, and Peru. These systems enable the reuse of treated water within production processes and reduce freshwater extraction.

Rainwater collection is active in our Pilar (Argentina) and Guatemala facilities. In 2025, we successfully added another system at our Ixtapaluca plant in Mexico.

Treated water from Wastewater Treatment Plants (WWTPs) located in Guadalajara, Merida, Leon, Pacifico, and Ixtapaluca is reused internally or safely discharged in compliance with local regulations, reinforcing our water circularity approach.

Managing water stress and scarcity

47% of the Group's operations are located in regions with severe or extreme stress, reinforcing the importance of efficient water management. To assess these risks, we use risk assessment tools such as the Aqueduct Water Risk Atlas and local data to prioritize efficiency actions and implement appropriate measures.

To mitigate these risks, our operational strategy prioritizes reducing withdrawals, increasing recirculation, and diversifying our water supply sources.

Our approach combines operational resilience with sustainable resource management, supporting long-term business continuity in water-scarce environments.



For further information about our water consumption in 2025 please click [here](#).

Energy Management

GRI 3-3, 302-1, 302-4
SDG 6, 12
SASB CG-BF-130a.1

Energy consumption and efficiency

During 2025, total electricity consumption reached 59,294,821 kWh (213,461 GJ), sourced primarily from the power grid and an increasing share of renewable energy. The share of renewable energy used increased from 28% in 2024 to 58% in 2025, linked to our renewable energy contract through a Power Purchase Agreement (PPA) in Mexico.

Energy sourcing



Grid Electricity
2025 (kWh): 25,070,280
2025 (GJ): 90,253



Renewable Energy (Third-Party Supply)
2025 (kWh): 33,213,299
2025 (GJ): 119,568



Renewable Energy (On-site solar)
2025 (kWh): 1,011,242
2025 (GJ): 3,640

Energy optimization by process

GRI 302-2
SASB IF-WU-130a.1

Energy efficiency initiatives include the adoption of advanced automation, high-performance equipment, and ongoing process optimization. Energy consumption is monitored across all operations through our Environmental Management System (EMS).

We track energy consumption and emissions by operational area, to identify impact reduction opportunities and pathways toward decarbonization.



Injection & Extrusion

Grid Electricity

2025 (kWh): 7,279,288
2025 (GJ): 26,205

Renewable Energy

2025 (kWh): 15,016,481
2025 (GJ): 54,059



Rotomolding & Blow Molding

Grid Electricity

2025 (kWh): 15,974,117
2025 (GJ): 57,507

Renewable Energy

2025 (kWh): 7,011,776
2025 (GJ): 25,242



Milling

Renewable Energy

2025 (kWh): 12,156,443
2025 (GJ): 43,763



Water Heater Manufacturing

Grid Electricity

2025 (kWh): 1,450,620
2025 (GJ): 5,222



Distribution Centers, Offices & Stores

Grid Electricity

2025 (kWh): 366,255
2025 (GJ): 1,319

Renewable Energy

2025 (kWh): 39,841
2025 (GJ): 143

For further information about our energy consumption in 2025 please click [here](#).

Total energy use including fuels

SDG 7, 12

Total energy consumption, including fuels, reached 418,167 GJ during 2025, of which fuel-based energy represented 49% of the total.

Fuel Type



Natural Gas

2025 (GJ): 151,997
% of Total Energy: 36%



Gasoline

2025 (GJ): 174
% of Total Energy: <1%



LP Gas

2025 (GJ): 53,852
% of Total Energy: 13%



Diesel

2025 (GJ): 144
% of Total Energy: <1%

As part of our operational strategy, we continue to reduce our reliance on fossil fuels by prioritizing electrification and the use of renewable energy sources. Scope 1 emissions are periodically monitored as part of our decarbonization roadmap.



For further information about our fuel consumption in 2025 please click [here](#).



Air Pollutant Emissions

GRI 305-6, 305-7

SDG 3, 11, 12, 13

SASB RT-CH-120a.1

Complementarily, we monitor and manage air pollutant emissions generated by stationary combustion sources, primarily associated with fuel use across our operations:

Air pollutant (Tons)	
	Nitrogen Oxides (NOx): 15.61
	Sulfur Oxides (SOx): 0.09
	Carbon Monoxide (CO): 4.78
	Volatile Organic Compounds (VOCs): 0.88
	Particulate Matter (PM10): 0.09
	Fine Particulate Matter (PM2.5): 0.04

These emissions are reported on a periodic basis to ensure compliance with applicable environmental requirements and our internal performance indicators.

Materials and Resource Efficiency

GRI 3-3, 301-2, 301-3, 306-1, 306-2
SDG 12, 13
SASB CG-BF-000.A, RT-CH-000.A, IF-WU-110a.1, IF-WU-110a.2

Materials and processing efficiency

We focus on prioritizing resource efficiency and the optimization of production processes to reduce environmental impacts, without compromising product performance or quality standards. This approach includes the use of post-consumer and post-industrial resins, automated manufacturing systems, and collaboration with suppliers, promoting the responsible use of materials across all operations.

Material consumption trends

In 2025, we incorporated 23.2% post-industrial and post-consumer recycled resins.

New resin formulations and adjustments to production processes have enabled the integration of recycled polymers without compromising the mechanical properties of our products.

In progress toward our internal goals, we aim to maintain a recycled material incorporation rate above 25% in 2026, as a key component of our decarbonization strategy. To strengthen traceability and improve resource accounting, materials consumption is classified by production stage and material type.



PRE-PROCESSING (MILLING):

Resin materials are prepared for manufacturing applications through milling operations.



PROCESSING (MANUFACTURED RESINS):

Resins are used in the production of finished goods, incorporating recycled content where applicable.



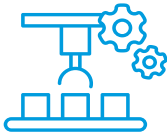
METAL PROCESSING:

Metals are used in the fabrication of water heaters, with a focus on material efficiency and yield optimization.



Pre-processed resin (Milling)

2025 (Tons): 21,428
2024 (Tons): 26,812



Processed resin (Manufacturing)

2025 (Tons): 54,408
2024 (Tons): 60,860



Recycled resins (included above)

2025 (Tons): 13,841
2024 (Tons): 14,192



Metal used (Water Heaters)

2025 (Tons): 5,244
2024 (Tons): 6,130

Efficiency improvements across manufacturing processes

GRI 301-3, 306-2

SDG 12, 13

As part of our Decarbonization and Circular Economy initiatives, we remained focused on smart formulation, the incorporation of recycled and alternative materials, and improving raw material efficiency. The main progress made in 2025 is summarized below:



Expansion of Recycled Content: Successfully integrated post-consumer recycled (PCR) materials into multiple structural layers of blow-molded solutions, including external and intermediate components.



Material Efficiency in Accessories: Optimized the formulation of key components, such as threaded lids, by incorporating significant proportions of recycled resins.



Advanced Mineral Fillers: Enhanced the sustainability profile of the Tinaco Plus line through smart formulations that include mineral fillers in internal layers, reducing dependency on virgin polymers.



Sustainable Compound Development: Advanced the creation of specialized compounds for internal use and commercialization, utilizing alternative resins and mineral reinforcements to lower the overall carbon footprint.



Circular Manufacturing Processes: Strengthened both blow-molding and rotomolding processes through the use of PCR and alternative materials, ensuring product high-performance and durability.

Material-use efficiency indicators are monitored at the facility level and integrated into the operational dashboard, supporting decision-making and driving continuous improvement across our operations.

These results reflect the continued strengthening of circularity criteria in strategic components, materials development, and resource-efficient production processes. By promoting the incorporation of recycled and alternative inputs and reducing reliance on virgin raw materials, these initiatives also support Rotoplas' efforts to lower Scope 3 emissions associated with purchased raw materials over time.

Efficiency in manufacturing

The adoption of SMART manufacturing technologies has optimized operations by enabling real-time monitoring of material use, energy consumption patterns, and waste minimization actions. These technologies enable the high feasibility of incorporating reprocessed material while reducing the raw material required for the final product. Automated control systems have contributed to measurable reductions in material losses.

In addition, investments in high-precision transformation equipment and intelligent process control systems continue to translate into lower waste rates and more efficient resource use, saving more than 95% in water consumption and optimizing production times by more than 70%.



Waste and Chemicals Management

Waste classification

GRI 306-1, 306-2, 306-3, 306-4, 306-5

SDG 6, 12

SASB CG-BF-410a.2, RT-CH-150a.1

During 2025, we generated a total of 1,912 Tons of waste, which was classified according to its type and corresponding management approach:

Waste generated



Special Handling Waste (SHW)

Volume (Tons): 1,174



Municipal Solid Waste (MSW)

Volume (Tons): 535



Hazardous Waste (HW)

Volume (Tons): 203

We have strengthened circularity across our operations by scaling up waste minimization, segregation, and recovery practices to reduce environmental impacts.

These actions are aligned and managed through our Environmental Management System (EMS).

Waste treatment and disposal

SASB CG-BF-410a.2

During 2025, we achieved a **recycling rate of 62%**, representing a significant improvement compared to the prior period (57% in 2024) and **reflecting our sustained efforts** to increase material recovery and reduce reliance on landfills.





For further information about our waste management in 2025 please click [here](#).

Waste destination

SASB CG-BF-410a.2



Hazardous waste represented 10% of total waste generated and was fully managed by certified service providers, in compliance with applicable regulations. Treatment methods included energy recovery through incineration and safe final disposal at authorized landfills.

This performance is a cornerstone of our 2026-2030 Sustainability Strategy, which focuses on internalizing circularity across our operations. Moving forward, we will scale initiatives to reintegrate operational waste into the value chain, guided by our long-term ambition:

- **2026-2030 Ambition:** Recycle 70% of non-hazardous waste generated at manufacturing sites.
- **2026 Target:** Reach a 61% recycling rate for operational waste, ensuring a consistent upward trajectory toward our 2030 commitment.

Note: Variations in the percentage of recycled waste relative to total waste generated are mainly attributable to rounding effects and do not reflect a material change in performance.

Chemicals and hazardous substances

GRI 306-4, 306-5

SDG 12, 13

We maintain a comprehensive approach to chemical management and hazardous waste reduction, ensuring full compliance with regulatory standards and prioritizing safe practices for storage, handling, and disposal. Our waste reduction programs are designed to minimize hazardous waste streams and expand recovery initiatives, contributing to lower environmental risks.

We systematically assess the use of regulated substances through our production methodologies, and, through the Environmental Product Declaration (EPD), we confirm the absence of regulated hazardous chemicals. Our production processes rely exclusively on the mechanical and thermal processing of polyethylene, without the use of hazardous chemicals.

Excerpt from the Environmental Product Declaration (EPD) for Tinaco Plus+ 1,100L, confirming the absence of hazardous chemicals in the product’s composition.

HOMOGENEOUS MATERIALS OR CHEMICAL SUBSTANCES	VIRGIN HIGH DENSITY POLYETHYLENE	POST-INDUSTRIAL POLYETHYLENE	MASTERBATCH	TOTAL
Chemicals substances	N.A.	N.A.	N.A.	N.A.
Weight (%)	60%	36%	4%	100%
CAS number	9002-88-4	N.A.	N.A.	N.A.
Function of chemical substance	Polyethylene content	Polyethylene content	Material pigmentation	N.A.
Health class	Not listed	Not listed	Not listed	N.A.

N.A. - Not applicable

The polyethylene resins we use meet strict, internationally recognized quality and safety standards found in, among others:

- U.S. Food and Drug Administration (FDA)
- Health Products and Food Branch (HPFB) of Canada
- NSF/ANSI 61 certification by NSF International

Likewise, advanced production control systems enable intelligent process oversight, helping reduce the risk of generating unwanted hazardous by-products and supporting the early detection of potential operational deviations.

For more information, please visit our Environmental Product Declaration for [Tuboplus](#) and [Tinaco Plus+ 1,100L](#)

Sustainable Innovation and Product Stewardship

GRI 2-23, 3-3, 301-1, 301-2, 416-1, 417-1

SDG 3, 6, 9, 12

SASB CG-BF-410a.1

Life cycle approach and environmental transparency

We have reached a pivotal milestone in our environmental strategy by institutionalizing the use of Life Cycle Assessments (LCA) and Environmental Product Declarations (EPD). Following our initial success with the Tinaco Plus+ 1,100L, which established a competitive benchmark as a first-of-its-kind effort to measure and disclose environmental footprints in the sector, we have significantly reinforced our strategy in 2025.

During this period, we achieved the EPD for our Tuboplus Hidráulico (PP-R) line, consolidating it as the only piping system in its category in Mexico with a verified declaration. This achievement is a decisive differentiator in the sustainability construction sector.



Product Stewardship

Verification under ISO 14025 and EN 15804 standards, confirming a carbon footprint of only 1 kg CO₂e per meter of pipe.



Low-Carbon Manufacturing

The production facility for Tuboplus operates with 100% renewable electricity, drastically reducing the manufacturing footprint.



Resource Efficiency

The low thermal conductivity of PP-R minimizes energy loss in water heating, while the thermofusion process eliminates the use of toxic solvents.

For additional details on our water and carbon footprint, access the full information [here](#).

Product Quality and Durability

Rotoplas' environmental and social value proposition is built on durable, reliable products. Our portfolio complies with rigorous technical standards and is supported by third-party, independent certifications:



• **Pipes:** ISO 15874 certified in Peru



• **Water Heaters (Argentina):** IGA certified



• **Products (Mexico):** NOM and NMX certified

Quality assurance across the product life cycle is governed by our Hygiene, Safety and Environment Policy, together with our Climate Change Policy. To support compliance with international standards, we perform periodic internal and external audits covering stages from product design to end use.

Certified facilities

Rotoplas' facilities hold various certifications, including ISO 9001 (Quality Management) at 100% plants, in Mexico, Peru, and Argentina; ISO 14001 (Environmental) at our Lerma, Leon, and Peru plants; and ISO 45001 (Occupational Health) at the Lerma, Leon, and Peru facilities.

We support ongoing compliance and operational performance through internal audits and external evaluations. In Mexico and Peru, periodic audits conducted by independent certification bodies help sustain high environmental standards and reinforce alignment with our climate and sustainability objectives.

Additional information on our ISO certifications is available [here](#).

Protecting Biodiversity and Preventing Deforestation

GRI 2-23, 304-1

SDG 6, 12, 15

Recognizing water as essential to healthy ecosystems, Rotoplas fosters a conservation culture focused on responsible water use, awareness initiatives, and the adoption of best practices across all operations.

We incorporate biodiversity-related considerations into decision-making and value chain assessments. Through our ESG supplier evaluations, we monitor environmental risks such as waterbody contamination and potential impacts on local ecosystems.

During 2025, we confirmed that the Group's direct operations are not located within, nor adjacent to, protected or biodiversity-sensitive areas, in accordance with national and international classifications.

We also recognize the environmental impacts associated with deforestation and remain committed to minimizing our environmental footprint through ongoing oversight of our operations and supply chain, in alignment with Rotoplas' sustainability strategy.

Further details on our biodiversity assessment can be found [here](#).

Climate Change and Water Security Strategy

Governance on climate change

GRI 2-9

SDG 6, 12, 13

ISSB/TCFD GOB-A, GOB-B

Governance of climate-related matters is overseen at the highest level at Rotoplas. The Corporate Practices and Strategy Committee, which reports to the Board of Directors, periodically receives updates on progress toward our emissions reduction objectives, climate KPIs, and transition risk assessments.

At the operational level, the Sustainability Committee leads the implementation of our climate strategy, tracking environmental indicators through an operational dashboard that includes greenhouse gas (GHG) emissions intensity, renewable energy use, water consumption efficiency, and waste recovery.

Rotoplas integrates climate-related performance metrics into the Performance Measurement Dashboard (PMD) for senior leaders, with a direct linkage to annual compensation structures for key roles. These metrics include reductions in CO₂ emissions on an absolute and intensity basis, renewable energy adoption, and progress toward SBTi-aligned targets. This evaluation applies to the following leadership roles:



Chief Sustainability
Officer



Supply Chain
Director



Operations
Managers



Investor Relations
and Sustainability
Sr Manager



Sustainability
Manager

Climate change strategy

GRI 201-2, 3-3

ISSB/TCFD EST-A, EST-B, EST-C

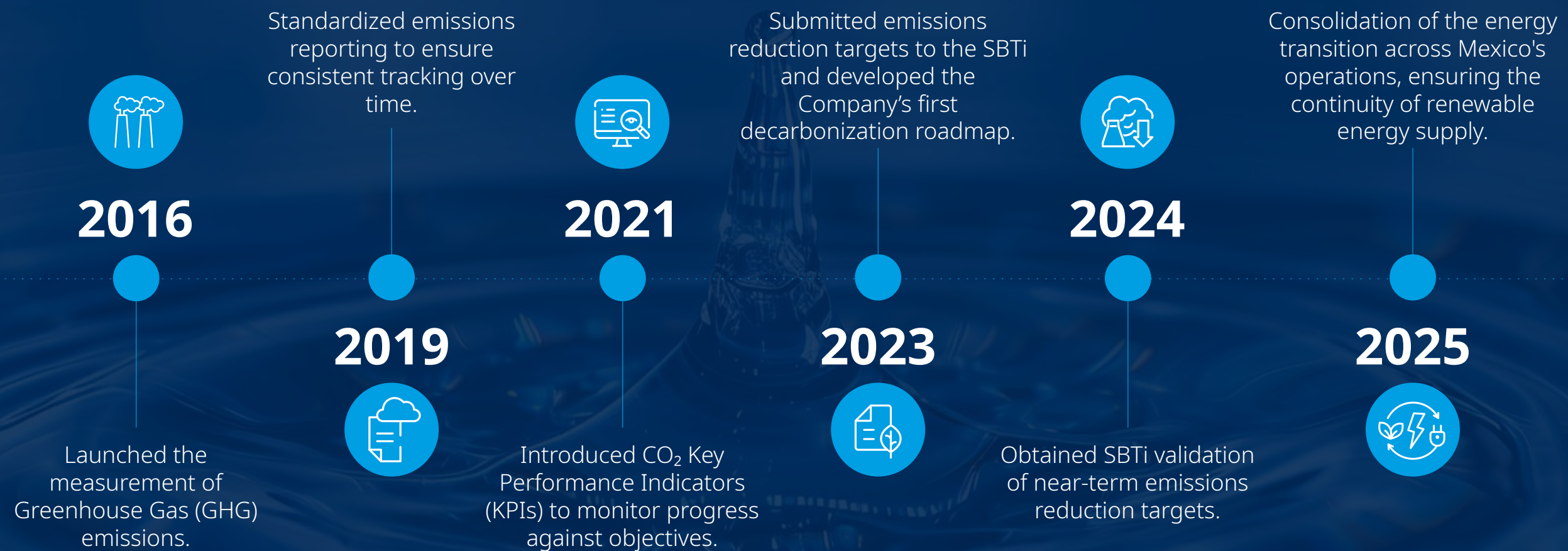
SDG 6, 12, 13

SASB RT-CH-110a.2

We manage climate change through a comprehensive framework that integrates prevention and adaptation actions to reinforce resilience across the environment, operations, and communities. In practice, this includes initiatives focused on optimizing energy performance, increasing renewable electricity use (58% in 2025), expanding rainwater harvesting systems, and using recycled material (23.2% in 2025).

As a result, we have advanced in reducing emissions, strengthening water security, and consolidating circularity practices throughout the value chain. Complementarily, we continue operating solutions while tracking progress toward our emissions reduction targets aligned with the Science Based Targets initiative (SBTi) guidelines.

Climate action milestones, path to science-based targets



Climate-related risks and opportunities

GRI 201-2, 3-3

ISSB/TCFD EST-A, EST-B

SDG 13

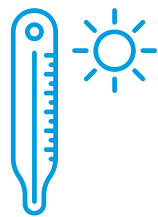
SASB IF-WU-450a.4, RT-CH-530a.1

For further information about climate scenario analysis, please click [here](#).

Rotoplas' climate analysis considers specific time horizons, short term (2026), medium term (2030), and long term (2050), to identify both climate-related risks and opportunities. This analysis prioritizes physical and transition factors to identify vulnerabilities and strategic advantages.

The results are integrated into the corporate risk management system and form part of the institutional risk register, enabling their management within the enterprise risk management framework. Decision-making and mitigation actions are guided by the Company's Climate Change Policy, which establishes guidelines aimed at reducing environmental risks and strengthening long-term operational resilience.

The results are integrated into the Enterprise Risk Management (ERM) framework and form part of the institutional risk register, aligning with IFRS S1 and S2 financial disclosure standards. Decision-making and mitigation actions are guided by the Company's Climate Change Policy, which establishes guidelines aimed at reducing environmental risks and strengthening operational resilience.



PHYSICAL RISKS

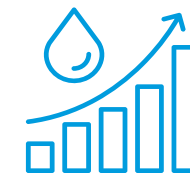
Chronic: Extreme heat, water scarcity, droughts (Mexico, South America).

Acute: Intense rainfall and flooding (USA).



TRANSITION RISKS

Carbon pricing regulations, climate policies, raw material availability, and sustainability-driven market shifts.



OPPORTUNITIES

Growth of climate-resilient water solutions, digital irrigation, and low-carbon water treatment infrastructure.

Resilience Strategy and Decarbonization Roadmap

GRI 305-1, 305-2, 305-3
ISSB/TCFD EST-C
SDG 13

Rotoplas’ transition toward a low-emissions model is structured through a decarbonization roadmap that defines the main operational and strategic levers to advance toward a low-carbon economy. This approach prioritizes optimizing energy performance, reducing the use of fossil fuels, and progressively lowering emissions across the value chain.

In line with this strategy, we have implemented mitigation actions for all business units, including operations, manufacturing processes, logistics, and product development. These actions include process electrification, sourcing energy from renewable sources, applying life-cycle assessment criteria, and integrating ESG criteria into procurement decisions.

2030 climate targets (SBTi-validated)



- Reduce absolute Scope 1 and 2 GHG emissions by **42%**
- Reduce absolute Scope 3 GHG emissions by **25%**

Base year: 2022 Targets validated by the Science Based Targets (SBTi) in 2024

Further details on our SBTi goals can be found [here](#).



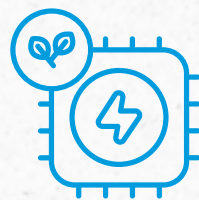
Key actions by emissions category

Scope 1 – Direct emissions



Fuel Efficiency:

Reducing fuel consumption across facilities.



Technology Transition:

Transitioning to energy-efficient production technologies to minimize direct combustion.



Operational Excellence:

Optimizing internal processes to lower combustion-based emissions.

Scope 2 – Indirect emissions from electricity



Renewable Procurement:

Scaling up renewable energy procurement, reaching a 58% share of total electricity consumption.



Efficiency Measures:

Implementing energy conservation measures and automation across all manufacturing plants.

Scope 3 – Value chain emissions



Transparency and Design:

Assessing the environmental footprint of our products and services through Life Cycle Assessment (LCA).



Material Innovation:

Reducing embodied carbon by integrating materials with lower environmental impact.



Supplier Management:

Applying sustainability criteria to supplier selection and optimizing logistics to reduce our transport footprint.



Water Stewardship:

Driving the reduction of freshwater consumption in our operations, minimizing the indirect environmental footprint associated with water extraction, treatment, and distribution processes.



Solutions for Climate Mitigation and Circularity

GRI 306-2

ISSB/TCFD EST-A, EST-B

SDG 9, 12, 13

Detailed impact data per solution is available in the Our Environmental Performance section, located in the [Annexes of this report](#).

Technological development and innovation are central to addressing challenges related to climate change and water stress. Through the design and expansion of high-impact water solutions, Rotoplas supports emissions reductions, strengthens circularity, and lowers environmental impacts across our products' life cycle.

Complementarily, we strengthened decarbonization actions across a broader portfolio of solutions, including institutional equipment and water treatment systems, by optimizing energy efficiency and incorporating sustainable design criteria.

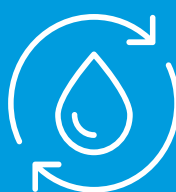
Our mitigation-focused solutions include:



PURIFICATION

Enables access to safe and reliable drinking water while reducing the need for bottled water significantly decreasing plastic waste and the carbon footprint associated with its logistics.

During 2025, our solutions successfully purified 1.4 million m³ of water, reinforcing our commitment to decentralized access.



TREATMENT

Incorporates decentralized solutions for wastewater treatment and reuse, reducing freshwater withdrawals and lowering discharges to the environment.

This performance was driven by *Rotoplas Servicios de Agua* (RSA), which processed 4,895,767 m³ and recycled 809,455 m³, as well as Acuantia, which treated 547,839 m³ and reused 378,248 m³. By scaling these circular systems, we have enabled the industrial sector to mitigate their impact on local aquifers and reduce untreated wastewater discharges.



IRRIGATION

Facilitates precision irrigation in agricultural activities, optimizing the use of water and chemicals, and improving operational efficiency and crop productivity.

In 2025, 83% of our customers were located in regions with severe or extreme water stress; our solutions directly strengthened their operational resilience. Through riego, we technified over 1,500 hectares using pressurized irrigation systems. These systems optimize resource use with an efficiency exceeding 90%, generating an estimated average water saving of 35% compared to conventional irrigation methods.

Climate adaptation solutions

SDG 6, 13

The increasing recurrence of droughts, floods, and extreme weather events associated with climate change has reinforced demand for water solutions with a strategic climate adaptation focus. In this context, Rotoplas offers scalable technologies designed to strengthen community and industrial resilience in regions characterized by high levels of water stress.

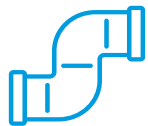
Our adaptation-oriented technologies include:



WATER STORAGE

Ensures continuous and decentralized access to water during supply interruptions, droughts, or emergencies, acting as a critical buffer for climate-vulnerable areas.

Detailed impact data per solution is available in the Our Environmental Performance section, located in the [Annexes of this report](#).



WATER FLOW

Deliver durable and efficient piping systems that minimize leak-related losses and withstand extreme environmental conditions



WATER IMPROVEMENT

Offer heating and quality-enhancing technologies that improve water safety and usability in variable environments.

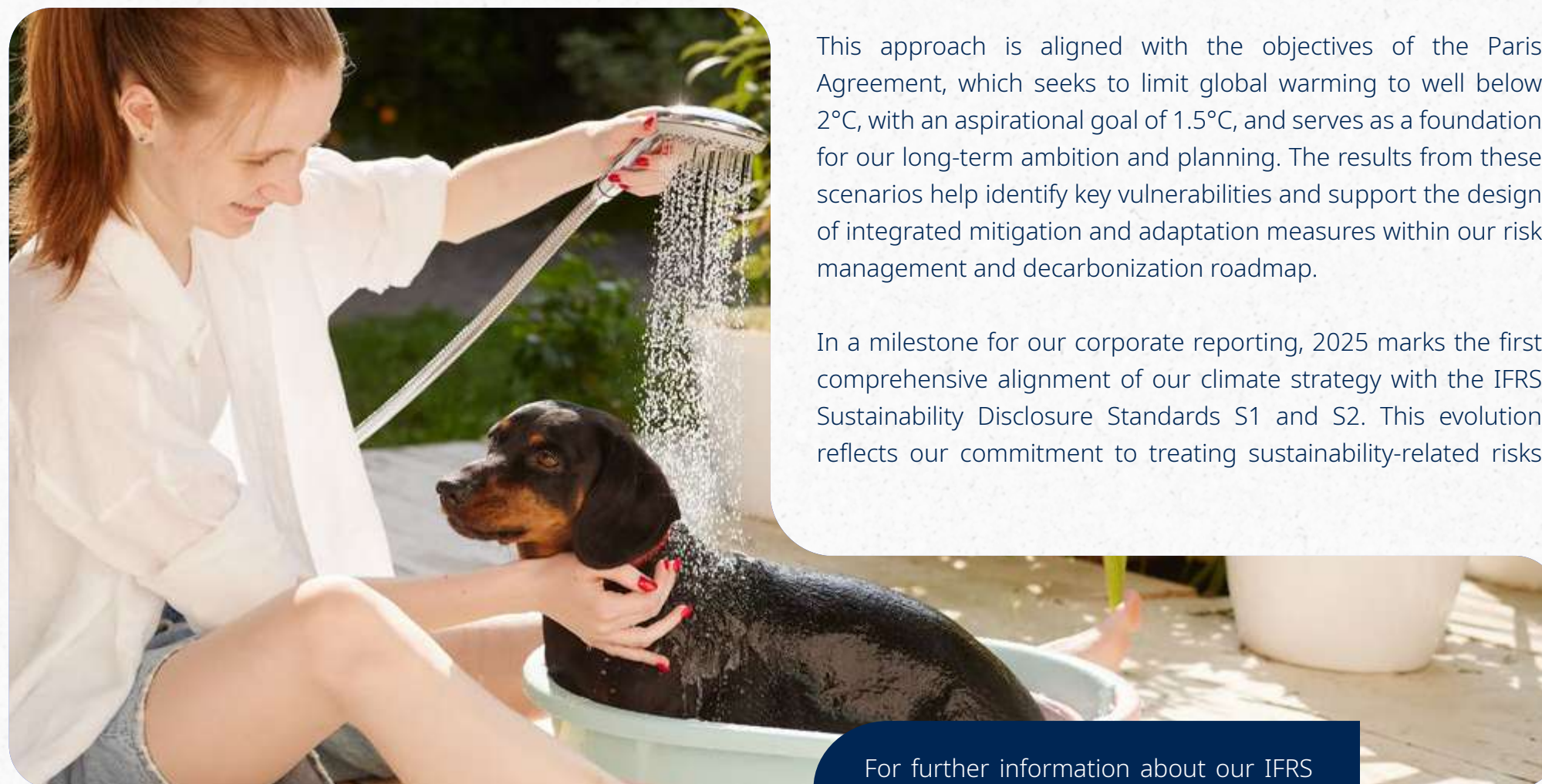
Scenario Analysis

GRI 201-2

ISSB/TCFD EST-B

SDG 13

We assess the robustness of our strategy through risk and opportunity analyses supported by internationally recognized climate scenarios. This work enables us to anticipate potential climate-related financial and operational impacts across our operations and value chain.



These analyses consider widely used reference frameworks, including:

- Transition Scenario (IEA Net Zero Emissions by 2050): used to assess transition risks associated with regulatory changes, carbon pricing, and market evolution under low-emissions pathways.
- Physical Scenario (IPCC RCP 8.5 / SSP5-8.5): used to understand severe physical risks such as water stress, rising temperatures, and extreme hydrometeorological events.

This approach is aligned with the objectives of the Paris Agreement, which seeks to limit global warming to well below 2°C, with an aspirational goal of 1.5°C, and serves as a foundation for our long-term ambition and planning. The results from these scenarios help identify key vulnerabilities and support the design of integrated mitigation and adaptation measures within our risk management and decarbonization roadmap.

In a milestone for our corporate reporting, 2025 marks the first comprehensive alignment of our climate strategy with the IFRS Sustainability Disclosure Standards S1 and S2. This evolution reflects our commitment to treating sustainability-related risks

For further information about our IFRS S1 and S2 report, please click [here](#).

and opportunities with the same rigor and materiality as traditional financial information.

By integrating the IEA Net Zero 2050 (Transition) and IPCC RCP 8.5 (Physical) scenarios, we provide a forward-looking assessment of our financial resilience.

This transparency allows our stakeholders to evaluate:



Financial Materiality:

How climate-related risks, such as carbon pricing and water scarcity, are factored into our capital expenditure and long-term valuation.



Connectivity of Information:

The direct link between our decarbonization roadmap and our financial performance, ensuring that sustainability is not a parallel track, but a core driver of our business stability.

In alignment with our transition toward ISSB standards, this annual report outlines the strategic pillars of our climate management. For a more granular technical breakdown, including governance architecture, financial resilience under climate scenarios, and specific materiality metrics required by IFRS S1 and S2.



Internal carbon pricing

GRI 201-2

ISSB/TCFD EST-C

SDG 13

As of the close of fiscal year 2025, Rotoplas does not employ internal carbon pricing (ICP) mechanisms within its financial planning or operational decision-making processes. The company plans to integrate a shadow carbon price of 30 USD per metric ton of CO₂e, aligned with international standards such as CDP. This mechanism will enable the evaluation of specific capital expenditure (CAPEX) projects with a direct impact on CO₂e emissions reduction, energy efficiency initiatives, technological transition, or renewable energy. This tool will allow for the internalization of climate risk in financial decision-making, facilitating the prioritization of investments that contribute directly to the achievement of our decarbonization goals.

Climate change risk management

GRI 3-3, 201-2

ISSB/TCFD RSK-A, RSK-B, RSK-C

The identification and assessment of climate-related risks is part of Rotoplas' Risk Management framework. This process is carried out through cross-functional coordination between the operations, risk, and sustainability teams, supported by external specialists since 2019 to ensure methodological rigor.

Identified risks are analyzed and classified based on their potential financial impact, likelihood, and the region where they may materialize. They are also monitored on a periodic basis and integrated into both the internal control system and Rotoplas' sustainability strategy.

The mitigation actions implemented by Rotoplas are focused on different operational and management areas:

- Strengthening wastewater reuse and rainwater harvesting at facilities located in water-stressed areas.
- IoT-based systems for monitoring water consumption and optimizing energy performance.
- Progressive adoption of higher energy-efficiency production equipment and technologies.
- Integrating climate criteria into procurement processes and assessing suppliers through ESG questionnaires to extend mitigation practices across the supply chain.

A comprehensive climate scenario risk matrix is available in the Our Environmental Performance section within the **Annexes of this report**.

Key Climate Change Metrics

GRI 305-1, 305-2, 305-3, 305-3, 305-5

ISSB/TCFD MET-A, MET-B

SDG 7, 12, 13

SASB RT-CH-110a.1

Emissions performance (2025)

Rotoplas' greenhouse gas (GHG) emissions management covers Scopes 1, 2, and 3 and is carried out in accordance with internationally recognized frameworks, including the GHG Protocol Corporate Standard.

As a result of the actions implemented, GHG emissions intensity per ton of resin and metal processed was 0.27 tCO₂e, reflecting a 28% improvement compared to 2024.

Reported emissions are verified by an independent third party. We also periodically disclose progress toward our emissions reduction targets and continue strengthening the coverage and quality of data across Scope 3 categories, in line with the roadmap established.

Scope 1 (S1): Direct emissions from the combustion of fuels such as natural gas, LP gas, diesel, and gasoline.

Scope 2 (S2): Indirect emissions from the generation of purchased electricity consumed by the Group.

Scope 3 (S3): All other indirect emissions occurring across Rotoplas' value chain, from raw material extraction and production to product distribution, use, and end-of-life disposal.

Our Scope 3 screening covered 9 of 15 categories applicable to our operations, with ongoing efforts to expand data collection in alignment with GHG Protocol and SBTi recommendations.

EMISSIONS 2025



Scope 1

11,962
(tCO₂e)

% Y/Y Change
-27%



Scope 2

10,179
(tCO₂e)

% Y/Y Change
-47%



Scope 3

277,349
(tCO₂e)





Targets

SASB RT-CH-110a.2

Rotoplas’ emissions reduction strategy is anchored in science-based targets covering Scopes 1, 2, and 3. Within this framework, we monitor our progress toward the SBTi-validated goal of reducing absolute emissions by 42% in Scopes 1 and 2, and 25% in Scope 3 by 2030, using 2022 as the base year.

For 2026, our roadmap focuses on a target reduction of 3% in absolute Scope 1 and 2 emissions, a key milestone to maintain our alignment with the 1.5°C pathway. Additionally, we continue to track our performance against our intensity tCO2e per ton of resin and metal processed, ensuring that our operational growth remains decoupled from our environmental footprint.

For further information about our emissions in 2025 please click [here](#).

Social Impact



06

Water Stewardship and Social Initiatives

GRI 3-3, 203-1, 203-2
SASB IF-WU-000.A

For further information about our social initiatives, please click [here](#).

Commitment to water

Rotoplas has strengthened its responsible water use agenda, acknowledging water’s critical role in both human well-being and economic development. Working through strategic partnerships, we have supported communities and industries via water-efficiency technologies, rainwater harvesting solutions, sanitation upgrades, and education programs.

At the core of our operations and community work remains a fundamental principle: every drop counts. This work aligns with SDG 6 and supports sustainable, inclusive access to water.

As a result of these actions, 1.2 million people gained access to sanitation solutions through the Group’s technologies, reflecting the positive social impact of the solutions implemented.

Social initiatives

As part of our social agenda in 2025, Rotoplas intensified community development efforts in Mexico, Peru, and Argentina, benefiting 200,000 people through initiatives that improved infrastructure and strengthened community resilience. In partnership with strategic organizations, these actions were supported by an investment of MXN 18 million, extending the reach and social impact of the solutions implemented.²



Investment (MXN):
18 million



People benefited:
200,000



² Includes contributions to NGOs, in-kind and cash donations to initiatives during 2025, as well as the cultural and water-awareness activities.

Expanding access to water: country highlights

GRI 3-3

Mexico

Alliance with CONAGUA: A Rotoplas irrigation project designed to implement high-efficiency technified irrigation systems in the community of El Naranjo, Morelos.

Rotogotas de Ayuda: A Rotoplas social campaign carried out during the last quarter of 2025, where every social media interaction (like, comment, share) was converted into a one-peso donation to provide water storage tanks to vulnerable communities in Mexico. The initiative aimed to support areas facing water stress through collective digital participation.

Escuelas con Agua (Schools with Water): A joint initiative with the Coca-Cola Foundation Mexico and Isla Urbana that installs Rainwater Harvesting Systems in Mexican schools lacking access to potable water. The program provides the resource while educating students and teachers on its responsible use through workshops, promoting sustainability and water awareness.



Argentina

For the fifth consecutive year, Rotoplas Argentina participated in the Agua en Debate (Water in Debate) sessions. In this edition, 13 employees served as judges for the event, which brought together 30 schools and more than 150 students.

ASEI - School Handwashing Project: An initiative by the Real Estate Companies Association of Peru to install handwashing stations in schools located in vulnerable areas.

Water Awareness Program: Water conservation awareness and reservoir maintenance — in partnership with Sunass at Santa Isabel Educational Institution (IE 6068).

Peru

Rotoplas-Sunass Partner Projects:

- Fe y Esperanza Educational Institution
- Corazón de Jesús Educational Institution (IE 7038)
- Santa Isabel Educational Institution (IE 6068)
- José María Arguedas Educational Institution (IE 6024)
- Micaela Bastidas Educational Institution (IE 0151)

Community Support & Infrastructure:

- UNACEM: Villa María del Triunfo Community Kitchen.
- Sinergia por la Infancia (Synergy for Childhood): Children's Shelter.
- TECHO PERU Volunteer Program: Installation of water tanks in vulnerable households and community kitchens through the Rotoplas Volunteer Project.
- Fog Catcher Project (Proyecto Atrapanieblas): A joint project with Grupo El Comercio and America TV serving 230 families by harvesting water from clouds.
- SUMAY NGO: Integrated project featuring a community kitchen, school, and multipurpose area.



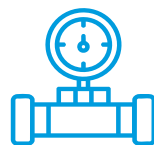
Driving awareness through digital platforms

In collaboration with different organizations, we make available two free, publicly accessible platforms aimed at promoting water conservation. These tools help strengthen knowledge and awareness around the sustainable management of water resources.



Fan del agua

A digital community focused on raising awareness and building consciousness around the responsible and sustainable use of water.



Water Footprint Calculator

An indicator that allows us to understand how much water a person, a community, or a country uses in everyday life.

User Experience and Quality of Life

GRI: 3-3

Rotoplas' users and customers guide every decision we take. We aim to provide water solutions that deliver meaningful value, acting with proximity, agility, and a genuine commitment to improving quality of life.

Customer experience principles



Empathy



Agility



Simplicity



Memorability

Customer experience and quality

User Experience Center of Excellence (COE)

GRI 417-2, 417-3

The Center of Excellence (CoE) continued to assess priority areas to strengthen our customer-centric approach and consolidate new capabilities. Through the Insights Center, we leveraged analytics and data to gain deeper insights into our customers' needs and expectations, thereby reinforcing our service strategy.

In 2025, our Customer Service Centers (CSC) in Mexico, Peru, and Central America handled 154,685 inquiries and complaints, achieving a satisfaction index of 95.6%. We also recorded no fines related to product labeling or marketing campaigns.

The Center of Excellence (CoE) is made up of three specialized areas that drive user experience optimization, promote continuous improvement processes, and identify opportunities to strengthen the quality and effectiveness of interactions with our customers.



Voice of the Customer (VoC)

- Ongoing monitoring of VoC indicators across all business units.
- Service and product satisfaction surveys to identify opportunities throughout the customer journey.
- Targeted surveys to better understand *bebbia's* customer profile.
- Lean validations and after-sales assessments.



Strategic Design

- Cross-functional, customer-centered execution methodologies.
- Value proposition analysis through on-site visits and interviews.
- Innovation in product and service design, accelerating the digital transition.
- Data-driven insights to support better decision-making.



Customer-Centric Culture

- Empowering teams with direct customer interaction to strengthen a customer-centric mindset.
- Redesigning Net Satisfaction Score (NSS) to improve measurement.
- Customer Experience Committees established in Mexico, Peru, Argentina, Central America, *bebbia* (residential and institutional), and RSA, meeting weekly to drive continuous improvements.

Product recalls

We maintain demanding product quality and safety standards, supported by robust quality management systems and ISO 9001 certification across several plants. As part of our risk prevention and customer protection strategy, we operate defined processes to identify, manage, and report any product safety incident that could lead to a market recall.

During 2025, Grupo Rotoplas did not need to carry out any product recalls. This performance reflects our commitment to quality assurance throughout the entire product life cycle, from design and manufacturing to post-market oversight. All our products undergo rigorous assessments, including tests to ensure compliance with applicable national and international safety standards.

In addition, we provide channels for customers and other stakeholders to report potential defects or risks through specialized service lines and digital contact forms available on our website. Complementarily, our internal protocols enable immediate, cross-functional coordination among our quality, legal, and supply chain teams in response to any safety alert or regulatory intervention.

Our performance is assessed annually, and product safety indicators are continuously monitored under the oversight of the Customer Experience Committee. Should a recall be required, our systems enable the execution of agile and traceable procedures, aligned with internationally recognized risk mitigation guidelines.



Net Promoter Score (NPS)

Aligned with our sustainability strategy and one of our six public targets, we maintained a positive trend in customer satisfaction. We continued implementing AI-enabled initiatives to strengthen our service, enabling us to anticipate needs and enhance the quality of our interactions. As a result of these efforts, our Net Promoter Score (NPS) stood at 79 in 2025.

To assess the customer experience, we apply a comprehensive analysis focused on three dimensions: product quality, service level, and the overall perception of the experience. This approach has helped consolidate improvements that translated into strong satisfaction levels toward year-end.

The optimizations implemented in the customer experience resulted in record satisfaction scores in the products category at a Group level. Complementarily, AI-based analyses expanded our responsiveness to customer requirements and expectations, making our solutions timelier and more effective.

In addition, the launch of Customer Experience Committees in Mexico, Peru, Argentina, Central America, and *bebbia* has helped accelerate decision-making and improve service agility across the markets where we operate.

Customers assessed per region:

PRODUCT CUSTOMERS
IN MEXICO:

91%

SERVICE CUSTOMERS
IN MEXICO:

60%

PRODUCT CUSTOMERS
IN ARGENTINA:

65%

SERVICE CUSTOMERS
IN PERU:

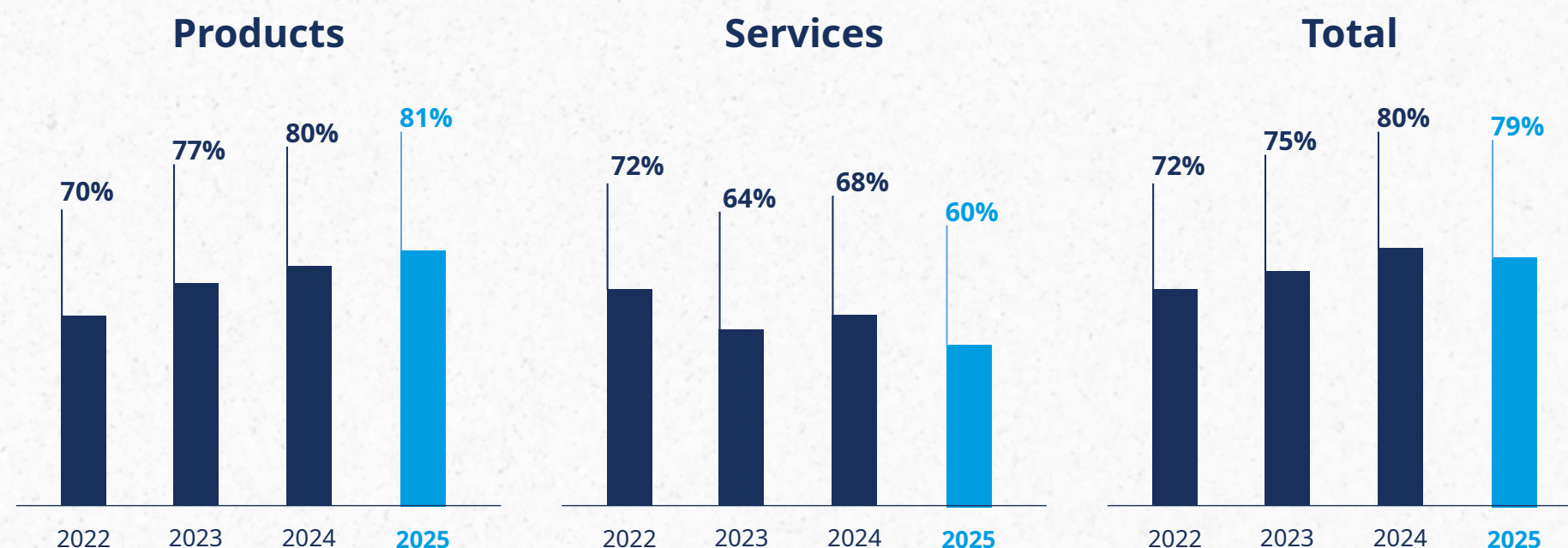
77%

PRODUCT CUSTOMERS
IN CENTRAL AMERICA:

79%

NPS Grupo Rotoplas

2025 GROUP TARGET: 80%

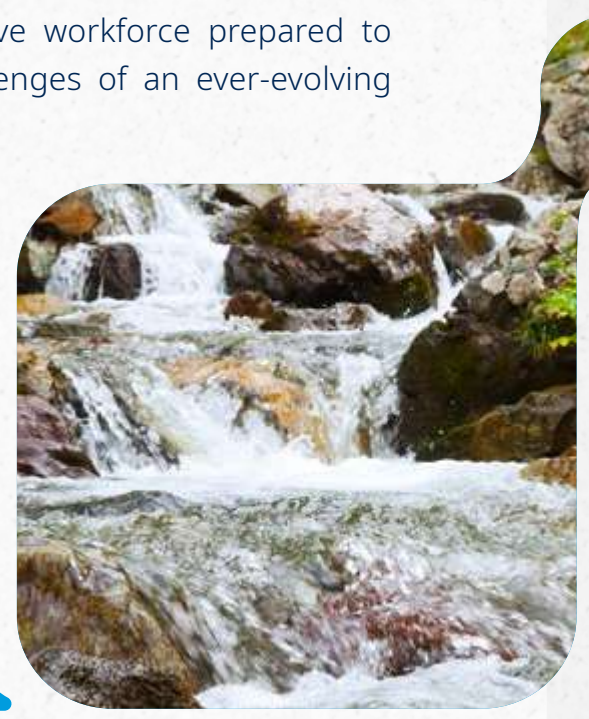


Our Workforce

GRI 3-3
SDG 3, 5, 8, 10

Our employees are a key driver in elevating customer satisfaction and ensuring the long-term sustainability of the business. In 2025, we strengthened talent attraction, retention, and engagement through strategic initiatives, including leadership development programs, digitalization processes, and inclusion initiatives.

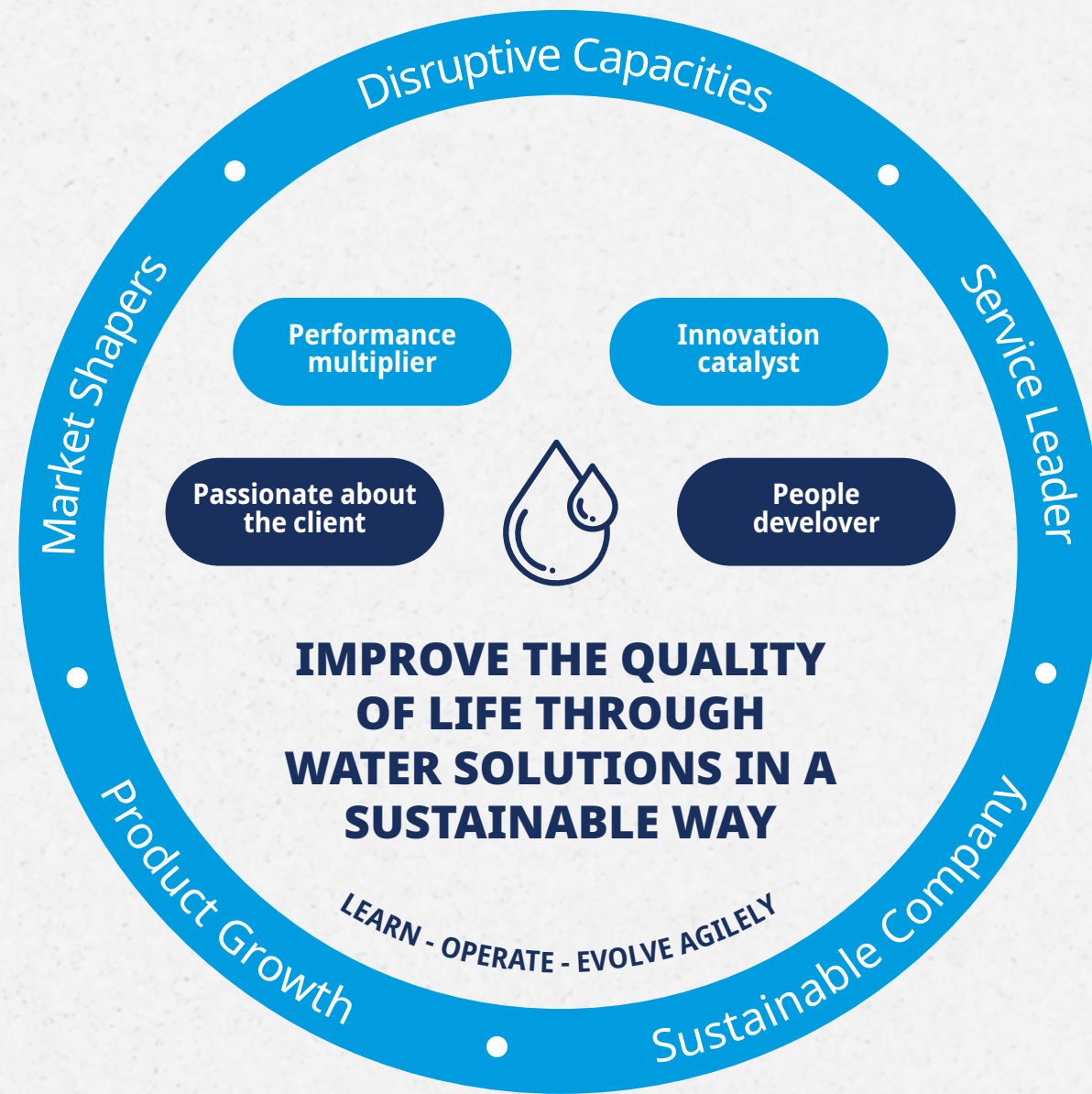
Programs such as ReConoce and Rotoawards, along with AI-enabled tools, helped improve the day-to-day experience and increase team efficiency. As a result, we continue to build a dynamic, inclusive workforce prepared to navigate the challenges of an ever-evolving market.



Workforce Overview

GRI 3-3
SDG 3, 5, 8, 10

We recognize our team as the main driver of our results. Through the Rotoplas Way, we foster a safe and inclusive workplace environment with a development focus, where people strengthen innovation and help generate a positive social and environmental impact.

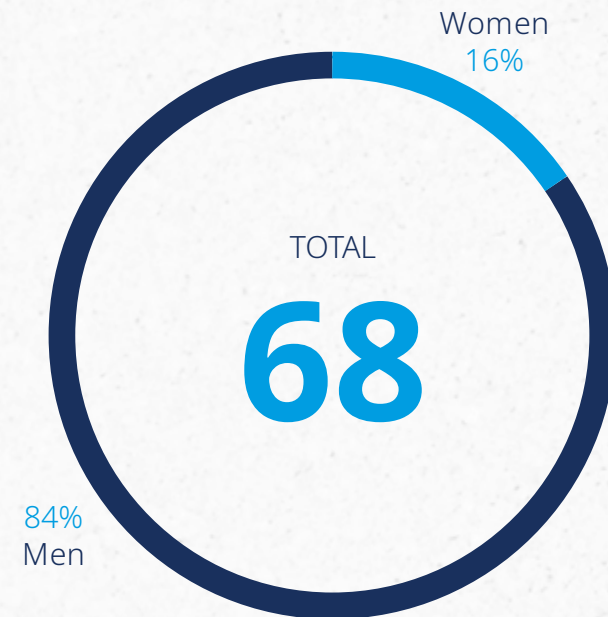


By year-end 2025, Rotoplas' workforce was comprised of 3,225 employees, of whom 857 were women and 2,368 were men, reflecting a diverse composition across nationalities and regions. This figure corresponds to active headcount as of December 31, 2025, and includes different position categories: executives, middle management, individual contributors, and operational employees.

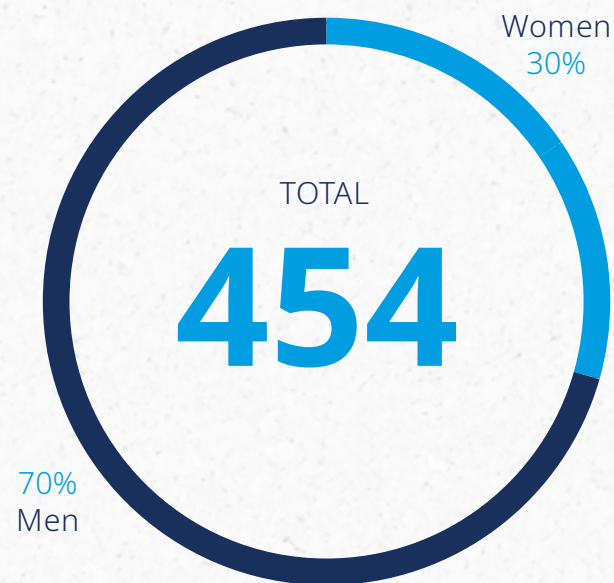
We reaffirm our commitment to diversity and inclusion by promoting greater female participation across the organization. In 2025, women's representation reached 26.6%, representing an increase of 1.5 pp compared to 2024.

Workforce Breakdown by Gender and Job Category

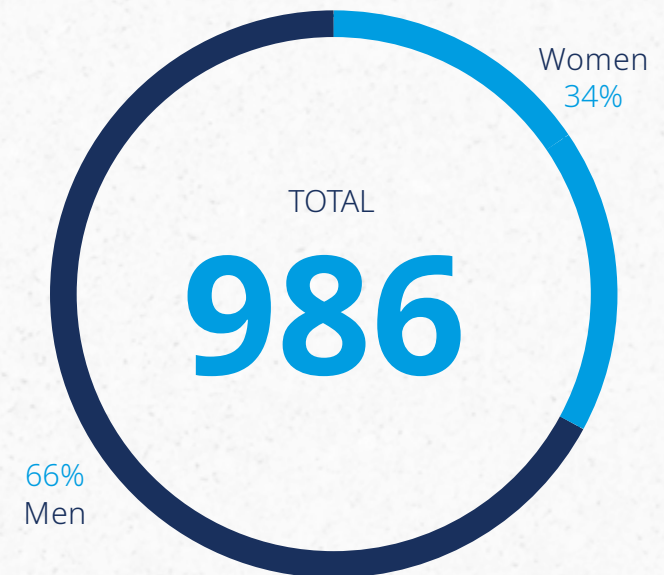
Executive



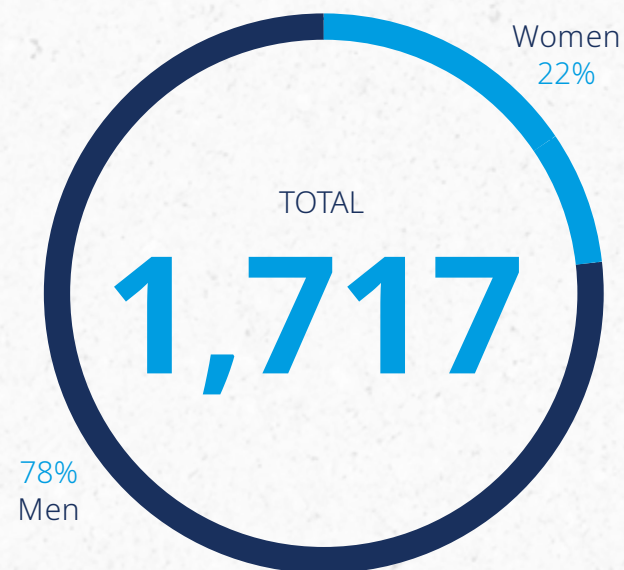
Middle Management



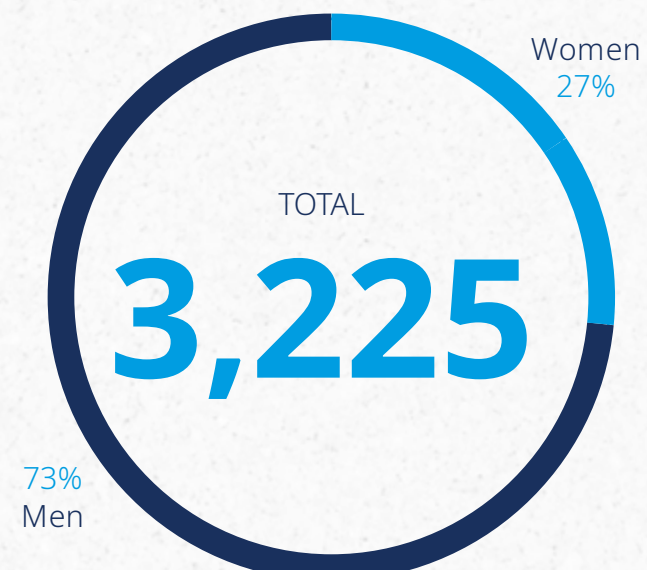
Individual Employees



Operational Employees



Total Employees



For further information about our headcount, please click [here](#).

Workforce breakdown by nationality

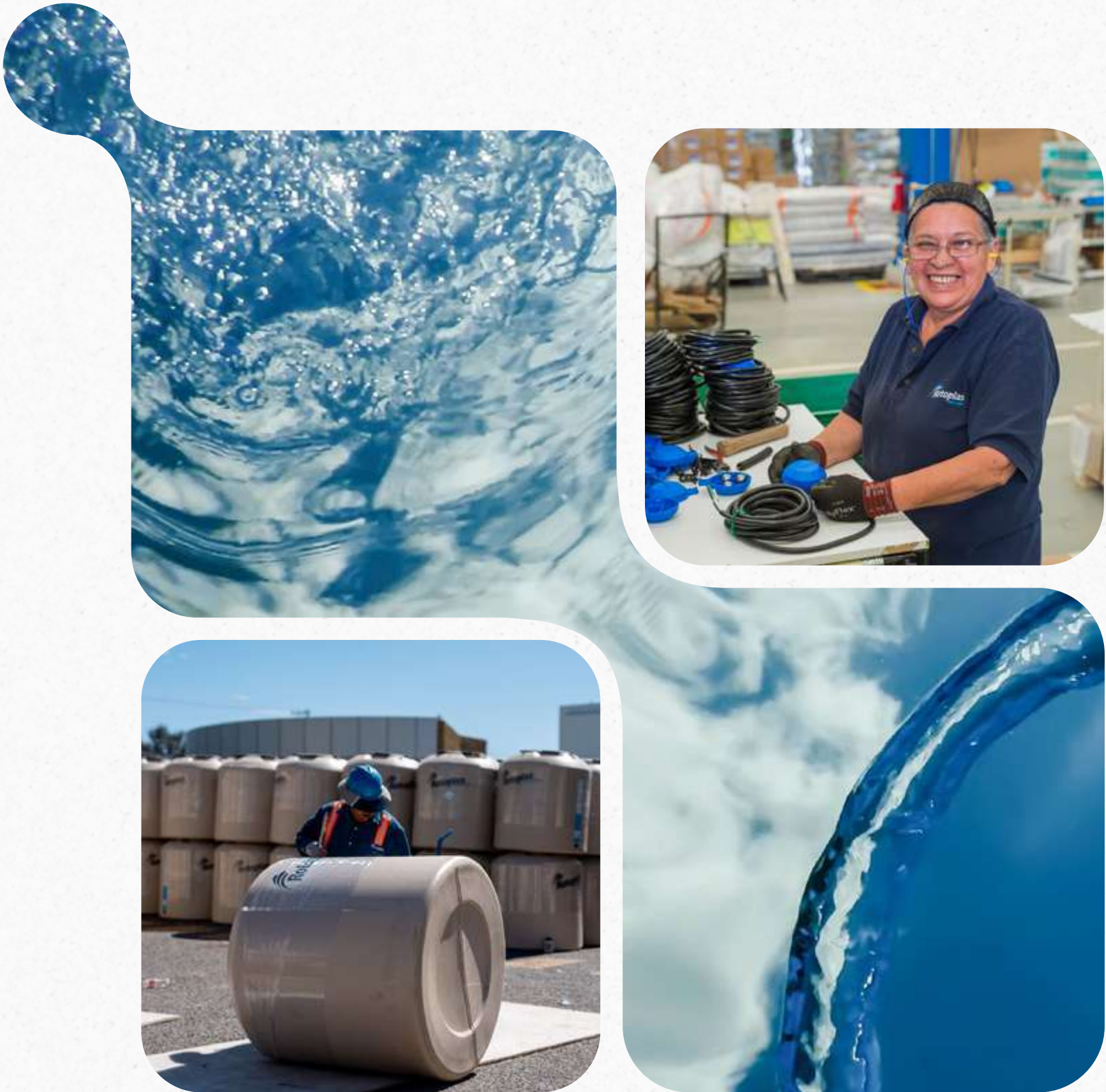


Notes:

The breakdown of our workforce by nationality reflects the number of employees based in each country where we operate.

“Central America” refers to employees from Guatemala, Nicaragua, Honduras, El Salvador, and Costa Rica.

We respect and support employees’ right to freedom of association. Currently, 52% of our workforce is represented by one of 12 Grupo Rotoplas’ unions in Mexico or Argentina. We do not have unionized employees in our other operating countries. Over the past five years, we have not experienced any strikes at any of our locations.



Turnover and New Hires

GRI 3-3, 401-1

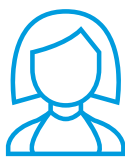
As a significant employer in the regions where we operate, Rotoplas has continued to invest efforts in innovative attraction and retention strategies to strengthen our workforce and contribute to local economic and social progress. In this context, AI-enabled tools such as Eightfold.ai have enhanced our ability to identify diverse talents, reduce biases in our processes, and improve skills assessment.

In 2025, we onboarded 762 new employees; of these, 91% were hired under an indefinite contract, and women filled 26% of new positions.



Vacancies filled through internal promotions:

60



How many of them occupied by women:

33%

For further information about our headcount movements, please click [here](#).

Talent Development and Retention

Rotoplas leadership model

To Understand

Leaders who internalize and consistently embody Rotoplas' leadership model.

To Be

Leaders who build renewed capabilities and foster a culture of continuous learning, adaptability, and ongoing improvement.

To Do

Leaders who actively strengthen their teams, driving innovation, collaboration, and effective execution.

Rotoplas leadership model



Customer Passion

- Maintains a close and empathetic relationship with customers and strategic partners throughout every interaction.
- Actively listens, understands, and communicates effectively with internal and external customers.
- Anticipates customer needs, supported by well-defined data and metrics.
- Acts consistently at every touchpoint, ensuring a coherent customer experience.



Innovation Catalyst

- Defines and communicates a clear, inspiring vision that guides teams.
- Promotes autonomy and empowerment to accelerate execution.
- Makes decisions with measured risk, sound judgment, and a value-driven mindset.
- Responds with agility to obstacles, turning them into opportunities for improvement.



People Development

- Integrates coaching and continuous feedback into day-to-day activities.
- Builds trust, delegates, and enables employees to make decisions.
- Leads by example: acts with humility, acknowledges improvement opportunities, and learns from mistakes.
- Builds diverse, collaborative, high-performing teams.



Performance Multiplier

- Takes ownership of delivering demanding, measurable results.
- Motivates others to raise the bar and pursue more ambitious goals.
- Sets clear, challenging, achievable goals, with timely follow-up.
- Recognizes achievements and progress both publicly and individually, strengthening motivation.

During the year, 10,376 employees strengthened their capabilities through 320 AprendeR courses, further supporting continuous learning and professional development across the organization. (+29.6% YoY)

In total, we delivered 16,844 training hours, with 40% of them conducted online.

Professionals in development program (PRODES)

Target

University students in the final years of their degree programs.

Description

A two-year, part-time program in which participants support projects across different areas of Rotoplas to gain hands-on experience. PRODES serves as a talent pipeline, and upon completing the program, participants may apply for full-time openings. In 2025, we focused on attracting talent with skills related to artificial intelligence and data science, strengthening our priorities with regard to digital transformation and organizational efficiency.

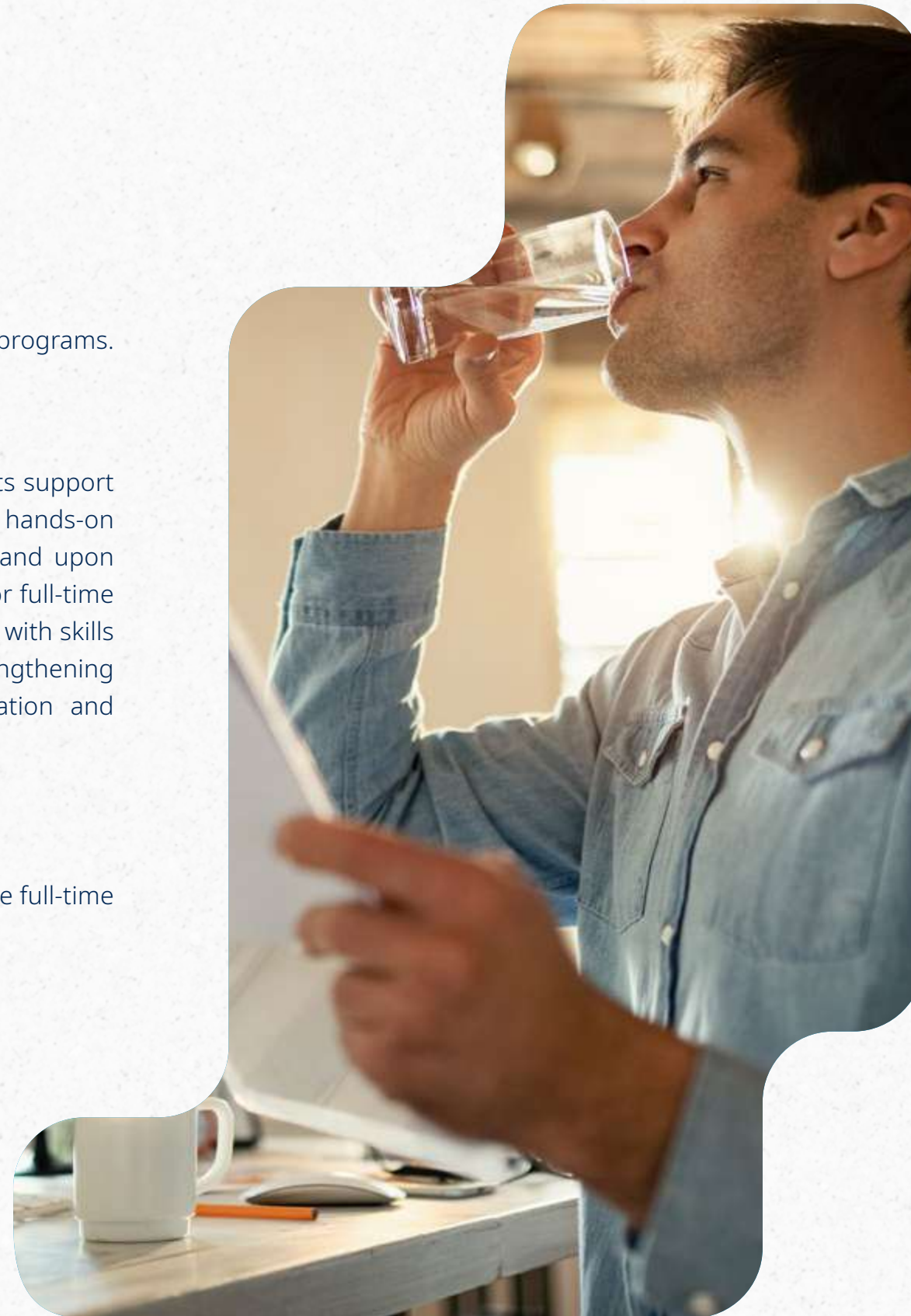
2025 Results

14 people participated in Mexico, 3 of them became full-time employees.

Turnover

In 2025, we had a total of:

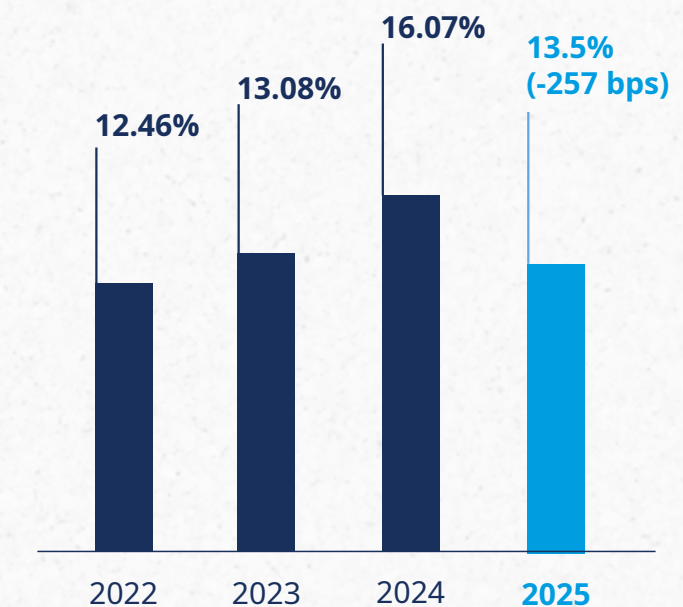
- 1,066 indefinite contract departures at a Group level, 40.3% of which were voluntary.
- Voluntary turnover rate of 13.5%.



In 2025, total turnover was 27.2% for women and 35.9% for men. Voluntary turnover by gender stood at 13.6% for women and 13.5% for men.

During the past year, we had a 7.9% reduction in our global headcount. This adjustment was primarily driven by a strategic corporate restructuring aimed at optimizing our operations and improving our cost structure. A significant portion of this change occurred in our Argentina manufacturing sites, where we adjusted our local footprint in response to challenging macroeconomic conditions.

Grupo Rotoplas Voluntary Turnover Rate



Departures related to transfers, retirement, death, or temporary positions are excluded from the turnover rate.

Diversity, Equality and Inclusion

GRI 2-23, 2-24, 3-3, 401-3

At Rotoplas, diversity, inclusion, and gender equality are essential to our corporate culture. We are convinced that having a diverse workforce strengthens innovation, enhances competitiveness, and improves customer service quality. Through inclusive policies and programs, we promote equal opportunities and a workplace environment based on respect for all employees.

The Diversity and Inclusion Workgroup oversees initiatives aimed at promoting gender equity, equal employment opportunities, and non-discrimination, aligned with the Mexican Standard NMX-025 on labor equality and non-discrimination. Additionally, we promote work-life balance, career development, and balanced representation at all levels of the Company.

This Workgroup is composed of representatives from Human Resources, interdisciplinary leaders, and volunteer employees committed to advancing our diversity goals and fostering an inclusive work environment.

Since 2023 we have committed to the "Principles to Promote Equality and Diversity" driven by PrideConnection and the Mexico City Council to Prevent and Eliminate Discrimination (COPRED), and we continue strengthening our institutional stance in favor of inclusion and respect.

Core action areas and initiatives by subcommittee

Gender

- #MujeresRotoplas (#RotoplasWomen) campaign in March.
- Tracking of the gender pay gap, female turnover, and hiring indicators.
- Assessment of key criteria aligned with the Mexican Standard NMX-R-025-SCFI-2015 on labor equality and non-discrimination.
- Gender-related talks, internal podcasts, webinars, and workshops.
- Ongoing communication to all employees on the use and operation of the Confia Rotoplas reporting channel, and follow-up of gender-related cases through the Ethics Committee.
- Engagement level with our Zero Tolerance Against Gender Violence policy through mandatory courses assigned on the Aprender platform: Reinforcing the Code of Ethics and preventing gender violence.
- Women's Circle: Over 150 participants from Mexico, Central America, Peru, and Argentina engaged through activities such as a reading circle, colleagues' life stories, and conferences.
- Trascend: Women with Impact ("Trasciende: Mujeres con Impacto") program: a flexible learning initiative delivered through Platzi, combining specialized courses and master webinars to strengthen women's leadership and business capabilities, supported by an internal networking community on Google Chat.

LGBTIQ+

- In June, we launched the #AtréveteASerTú (#BeYourself) and #OrgullosamenteRotoplas (#ProudlyRotoplas) campaigns to celebrate diversity.
- Diversity and inclusion topics were included in the Annual Employee Satisfaction survey.
- Internal diversity and inclusion communications shared with all employees.

People with disabilities

- Development of an annual work plan in collaboration with Éntrale, an initiative of the Mexican Business Council to promote labor inclusion for people with disabilities.
- Internal communication materials shared with employees on basic disability concepts.

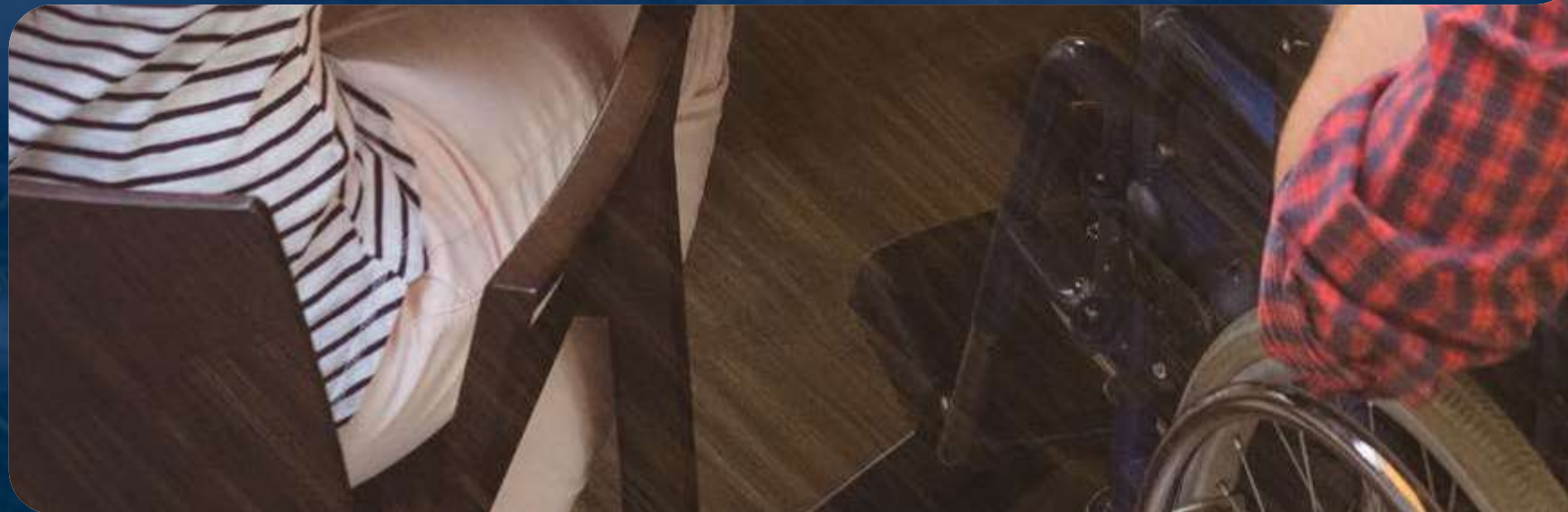
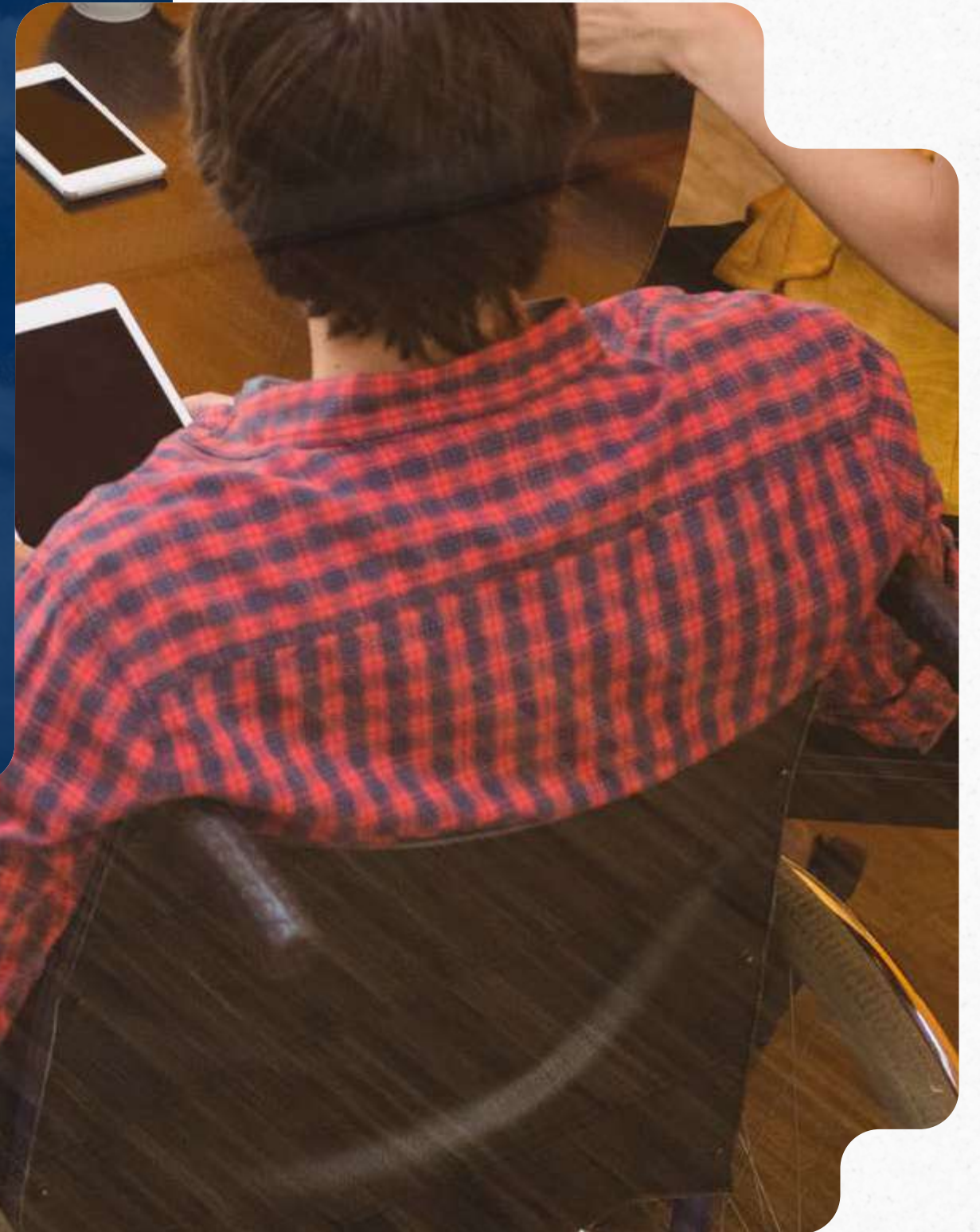


Diversity, equity, and inclusion conferences and workshops

Events:

- **RotoplasTV:** Beyond March 8, Rotoplas' commitment to diversity and inclusion
- **Webinar:** March 8: Celebration or Commemoration?
- **Webinar:** Women, Water, and Justice
- **Webinar:** Working women, an equilibrium between personal and professional life
- **Webinar:** Trust and Purpose: overcoming the imposter syndrome
- **Webinar:** Identifying conscious and unconscious biases in the workplace
- **Webinar:** Overcoming workplace barriers
- **Workshop:** Reducing unconscious biases in the hiring process

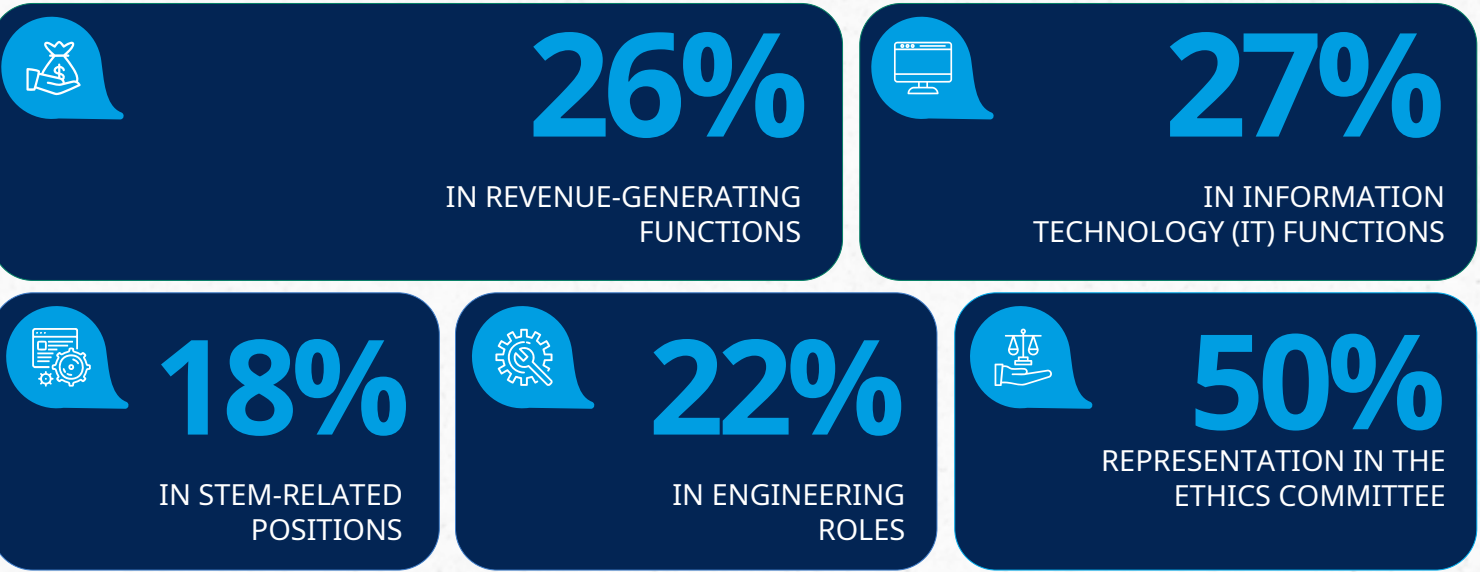
In 2025, over 500 employees participated in training sessions and webinars focused on diversity and inclusion, strengthening awareness and knowledge on these topics across the Company.



Gender Equality

In 2025, women represented 26.6% of our workforce, with growing participation in key, high-impact roles across the Company. In parallel, women’s representation on the Ethics Committee remained at 50%, aligned with our gender equity commitment and the Women’s Empowerment Principles established by UN Women and the United Nations Global Compact.

Representation of women by function

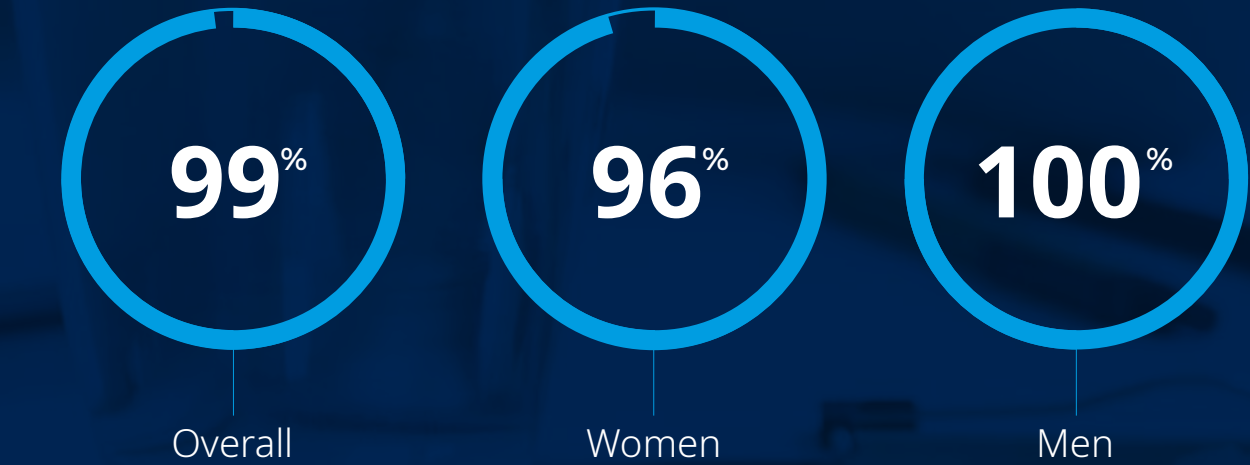


To promote a better work-life balance, we offer expanded maternity and paternity leave above what is established in applicable legislation. In addition, we provide flexible work arrangements tailored to personal and family needs, strengthening a work environment that supports inclusion and well-being.

Maternity and paternity leave in 2025



Return rate





Remuneration

GRI 405-2

In line with our Diversity Policy, we promote equal opportunities for all employees and ensure that compensation is based on roles, responsibilities, and performance, avoiding bias related to gender or other characteristics.

In Mexico, we conduct an annual salary review in compliance with the Federal Labor Law and review benefits and allowances every two years to remain competitive in the market.

In Argentina, salaries are agreed at the national level between unions and industry chambers, contributing to compensation aligned with sector conditions.

Across all countries where we operate, we remain committed to offering equitable and competitive compensation schemes that support our people's well-being.

In 2025, 87% of our employees participated in a performance-linked variable compensation system. In addition, executives received bonuses tied to the annual results of their respective areas.

Labor Practices Commitment and Programs

GRI 2-23, 2-30

We reaffirm our commitment to ensuring fair and dignified working conditions across all regions where we operate. Our Labor Practices Policy is aligned with internationally recognized references, including the ILO Declaration on Fundamental Principles and Rights at Work, the United Nations Guiding Principles on Business and Human Rights, and the OECD Guidelines for Multinational Enterprises.

Our labor practices approach is supported by a comprehensive framework that includes, among other elements, the following components:



LIVING WAGE

While all our employees receive compensation above the legal minimum wage in each country where we operate, we continue to assess our alignment with recognized living wage references across the different regions.



WORKING HOURS & OVERTIME

We manage working hours in accordance with applicable national regulations and our internal policies. Overtime is paid as established by law, and we maintain actions aimed at preventing excessive workloads at our operational sites.



GENDER PAY EQUITY

We conduct periodic internal reviews to assess the gender pay gap and promote equal pay for work of equal value. We also publicly disclose our progress on the pay gap and on diversity, equity, and inclusion.



EMPLOYEE CONSULTATION

We maintain ongoing dialogue channels with worker representatives, including 12 unions in Mexico and Argentina, representing approximately 52% of our workforce. Through periodic meetings, we address working conditions, health and safety protocols, and collective bargaining matters.



SOCIAL PROTECTION

All our employees receive the legally mandated benefits related to health, pensions, and employment, complemented by additional corporate benefits such as private insurance and wellness programs.



PAID LEAVE

We ensure compliance with local labor legislation so that all employees can fully exercise their right to paid annual vacation.



TRANSITION TRAINING

In line with our sustainability strategy, we expanded training and upskilling initiatives to support employees through digital and environmental transformation processes.



This framework applies both to our direct operations and to our relationships with contractors and business partners, through the application of our Supplier Code of Ethics and Conduct and due diligence mechanisms.

We also strengthen transparency through the annual disclosure of our labor practices and metrics, and we promote continuous improvement through internal audits, stakeholder engagement, and ongoing alignment with evolving global standards.

In 2025, Rotoplas continued progressing toward an AI-first organization through a Group-wide adoption strategy for administrative teams, with the participation of 1,305 employees. The program moved beyond digital literacy to focus on using Gemini Advanced to strengthen strategic productivity, supported by advanced NotebookLM practices to turn complex information into actionable insights. With an area-by-area use-case approach, we implemented solutions across functions such as Marketing, Human Resources, Sales, Finance, Supply Chain, and Customer Service, integrating generative AI into core processes. Training was reinforced through expert-led workshops with Google specialists and a strong information security framework.

Training and Talent Development

GRI 3-3

Training

To support the personal and professional growth of our employees, we implemented training initiatives aimed at strengthening their continuous development. This includes talent assessments that enable us to identify improvement opportunities and growth pathways. Based on these diagnostics, we refined soft-skills programs and designed personalized development plans to address specific needs. In 2025, training was mandatory for our employees in the following areas:

-  Reinforcing Rotoplas' Code of Ethics
-  Information Security
-  Artificial Intelligence
-  Data privacy
-  Sustainability onboarding for new employees

AprendeR Platform

GRI 404-1, 404-2, 404-3

AprendeR, our e-learning platform, provides employees with a flexible and easily accessible training alternative. The tool enables distance learning and offers personalized pathways and schedules, allowing each person to strengthen their skills and expand their knowledge at their own pace.

In 2025, we delivered a total of 16,844 training hours, of which 6,754 were conducted online. Of this total, 6,754 hours corresponded to administrative employees and 10,089 to operational employees. Additionally, 320 courses were taken by Rotoplas employees through the AprendeR platform, reaching over 10,376 participants in total.



Distribution of Training Hours by Country

In 2025, we extended learning opportunities across all the regions where we operate, with Mexico standing out as the country with the highest number of training hours delivered.

Mexico accounted for 70% of total training hours, followed by Argentina (14%), Central America (7%), Peru (5%), and Brazil and the United States (2% each).

Investment in Talent Development

In 2025, we increased our investment in training and leadership programs across all regions to ensure our teams have the capabilities and knowledge needed to drive innovation and strengthen operational excellence.

In total, we invested \$8.3 million in training for our workforce, representing an increase of more than 40% compared to 2024.

In 2025, we invested in talent development across regions:

For further information about our training metrics, please click [here](#).



MXN \$7.6 M
in Mexico and Central America



MXN \$479 K
in Argentina



MXN \$127 K
in Peru



MXN \$73 K
in Brazil



MXN \$7.9 K
in United States

Additional Development Programs

GRI 404-2, 404-3

Mentoring Initiatives

Implemented in 2022, our Mentoring Program is a strategic initiative to transfer critical knowledge and institutional expertise from experienced leaders to Rotoplas' next generation of leaders. In 2025, we continued deploying the program as a key enabler for the development of our High Potentials (HiPos). Delivered over six months and structured around 12 formal sessions, it provides a space for high-value networking and targeted capability building aligned with current business challenges. By connecting HiPos with mentors from our corporate center and business units, the program accelerates professional maturity and confidence while strengthening cultural cohesion and the exchange of best practices across the Group.

In 2025, the program delivered 141 mentoring sessions, forming 57 mentor-mentee pairs.



Stages of the mentoring process



Strengthening the mentor-mentee relationship, promoting trust, guidance, and ongoing feedback.



Knowledge sharing and goal setting through expectation alignment and the definition of clear, measurable objectives.



Execution of specific activities and actions aimed at achieving the objectives established within the program.



Evaluation and closure of the process, including a results review and the planning of next steps for future development.

Performance Evaluations

GRI 3-3, 404-3

We conduct annual performance evaluations to identify strengths and development opportunities among our administrative workforce. This process applies only to this group and does not include operational personnel or temporary staff.

These evaluations also reinforce the adoption of ethical principles and a culture of compliance, strengthening our teams' commitment to Rotoplas' development. To support this approach, mandatory training for administrative employees includes content on Compliance, Gender Violence, Personal Data Protection, and the Leadership Academy, reflecting our priority to build a responsible and ethical workforce.

We implemented two key evaluation mechanisms:

Performance measurement dashboard

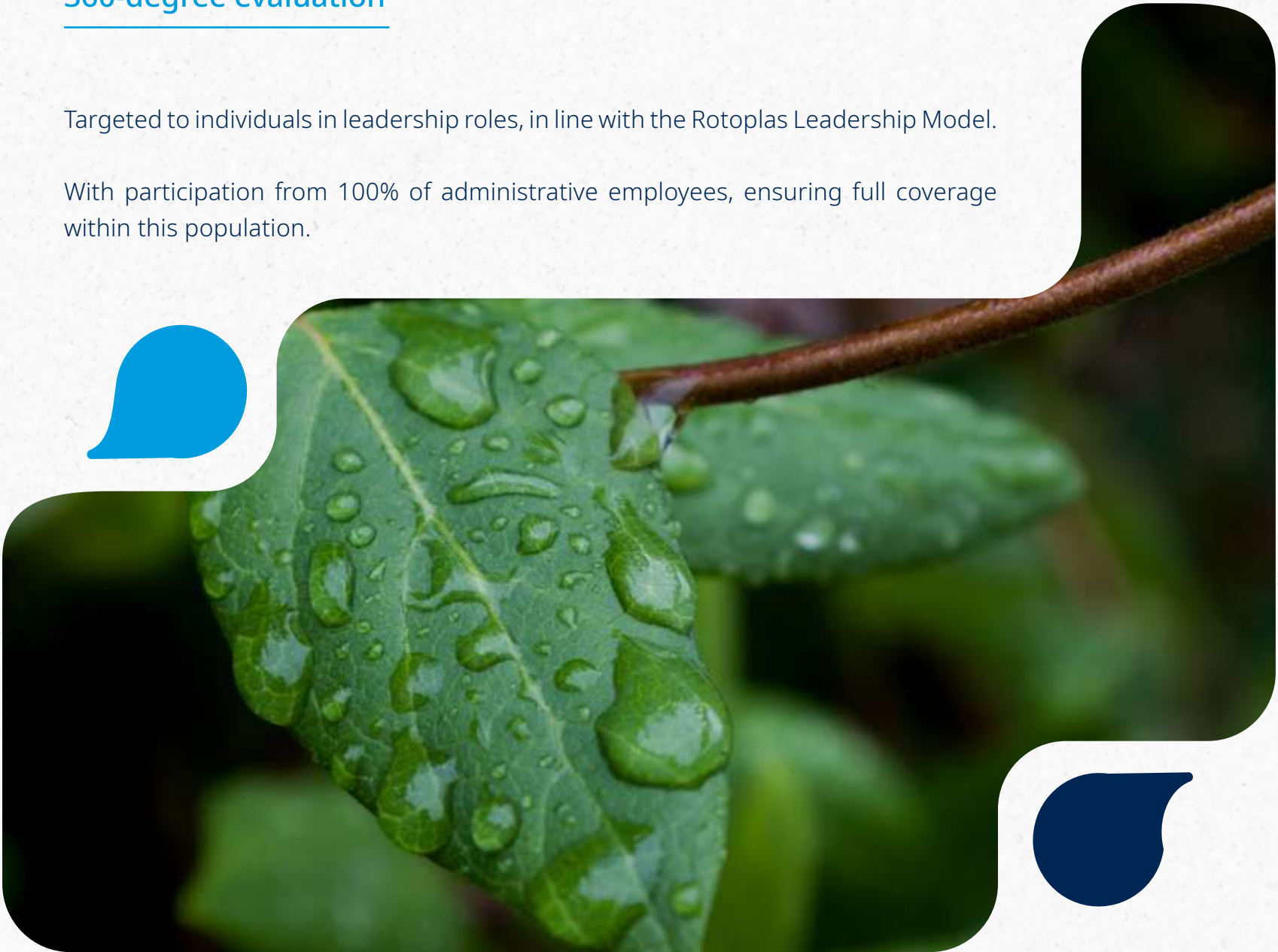
In line with Rotoplas' strategy and OKRs (Objectives and Key Results).

In 2025, this scheme applied to 86% of administrative employees.

360-degree evaluation

Targeted to individuals in leadership roles, in line with the Rotoplas Leadership Model.

With participation from 100% of administrative employees, ensuring full coverage within this population.



Performance Evaluation Framework

At Rotoplas, we assess performance through a structured, multi-layer model aligned with the Company's Objectives and Key Results (OKRs) and designed to strengthen leadership development. This dual-assessment approach helps ensure alignment with our corporate strategy while also supporting the development of management capabilities and overall organizational health.

Evaluation methods by employee category

👤 Executives

Performance is assessed, first, based on the achievement of strategic objectives derived from the Group's OKRs. In addition, it is evaluated through the 360° Assessment Index and the Organizational Health Index (OHI). Results are consolidated alongside talent indicators to provide a comprehensive view within the overall performance evaluation.

👤 Middle Management & Individual Employees

Performance is measured against progress on strategic objectives linked to the OKRs. Complementarily, the 360° Assessment and the OHI are applied to evaluate leadership effectiveness and its impact on performance and organizational dynamics.

Recognition and Performance-Based Compensation

ReConoce program

Launched in 2021, the ReConoce program fosters a culture of recognition and continuous feedback among administrative employees. Through this initiative, contributions are acknowledged across areas such as training, workplace behaviors, well-being, organizational culture, and leadership. In turn, employees earn points that can be redeemed based on their achievements, strengthening motivation and commitment.

In addition, employees who reach tenure milestones (5, 10, 15, 20, 25, and 30 years) receive "ReConoce" points in recognition of their career path and performance. These points can be exchanged for health and well-being benefits, travel points, and other incentives.

Together, these initiatives reinforce Rotoplas' strategic focus on talent development, recognition, and leadership strengthening.





Occupational Health & Safety

GRI 3-3, 403-1, 403-2, 403-4, 403-5, 403-7, 403-8, 403-9, 403-10

SASB RT-CH-320a.2

Our employees' health and safety are a top priority. We promote a prevention-focused culture by creating and sustaining safe workplaces, addressing risks promptly, and implementing measures to reduce accidents and illnesses that could impact physical and mental well-being.

Health, safety, and environment (HSE) management model

We operate a Health, Safety and Environment (HSE) Management Model to safeguard the integrity and safety of employees, contractors, suppliers, logistics operators, and visitors. Implementation and ongoing oversight are reinforced through three specialized committees.

The model is supported by HSE risk assessments that help us identify, early on, conditions or situations that may impact workplace safety. In addition, it integrates key emergency preparedness and response initiatives to strengthen readiness across all sites. It also includes the monitoring of critical indicators, such as the Lost Time Incident Rate, both at the site level and at the Group level.

Hygiene, Workplace Security and Environment Policy

Consistent deployment of our Hygiene, Workplace Safety, and Environmental Policy is supported by a multi-tier governance structure across the Company. Through these committees, we promote accountability, reinforce compliance, and drive continuous improvement across all regions and facilities:

HSE Central Committee

Composed of the Rotoplas’ executive team and country managers. This committee oversees follow-up and channels communication to senior leadership through the Corporate Practices Committee and the Board of Directors.

Regional Committees

Formed by country managers and regional coordinators, responsible for overseeing the local implementation of the HSE framework and ensuring consistent execution across each region.

HSE Plant Committees

Composed of plant managers, coordinators, department heads, supply chain representatives, and members of the workforce. Their role is to sustain operational safety and risk control within each facility.

Key safety initiatives in 2025



We conducted HSE Walks with participation from administrative teams, management, and area leaders to identify risks and reinforce a proactive safety culture.



We implemented corrective actions to address unsafe conditions and reduce exposure to workplace hazards.



We carried out ergonomic assessments of critical workstations and implemented adjustments to prevent injuries.



We reinforced compliance with HSE legal requirements across our sites.



We enhanced personal protective equipment (PPE) through technical improvements and monitored the effectiveness of PPE dispensing equipment.



We strengthened prevention and preparedness through OHS training, emergency drills, and OHS Committee inspections, supported by ongoing communication across plant teams.



We reinforced day-to-day safety and sustainability awareness through Rototips, a daily internal communications series that addresses incident prevention, legal requirements, industrial safety, environmental awareness, and sustainability topics throughout the week.

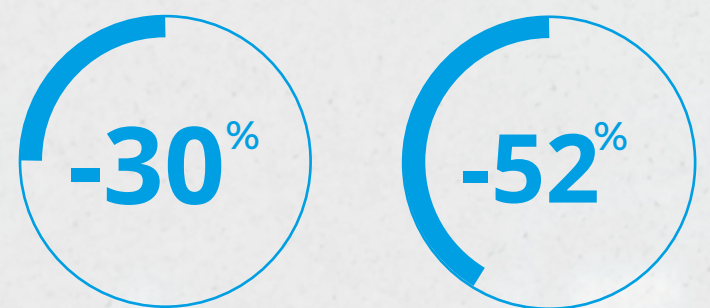


Key 2025 Indicators

GRI 403-9

Reduce 30% the number of incidents in the Mexico and Central America plants

2025 Target2025 Result



Increase to 65% the percentage of recycled waste across Mexico and Central America plants

2025 Target2025 Result



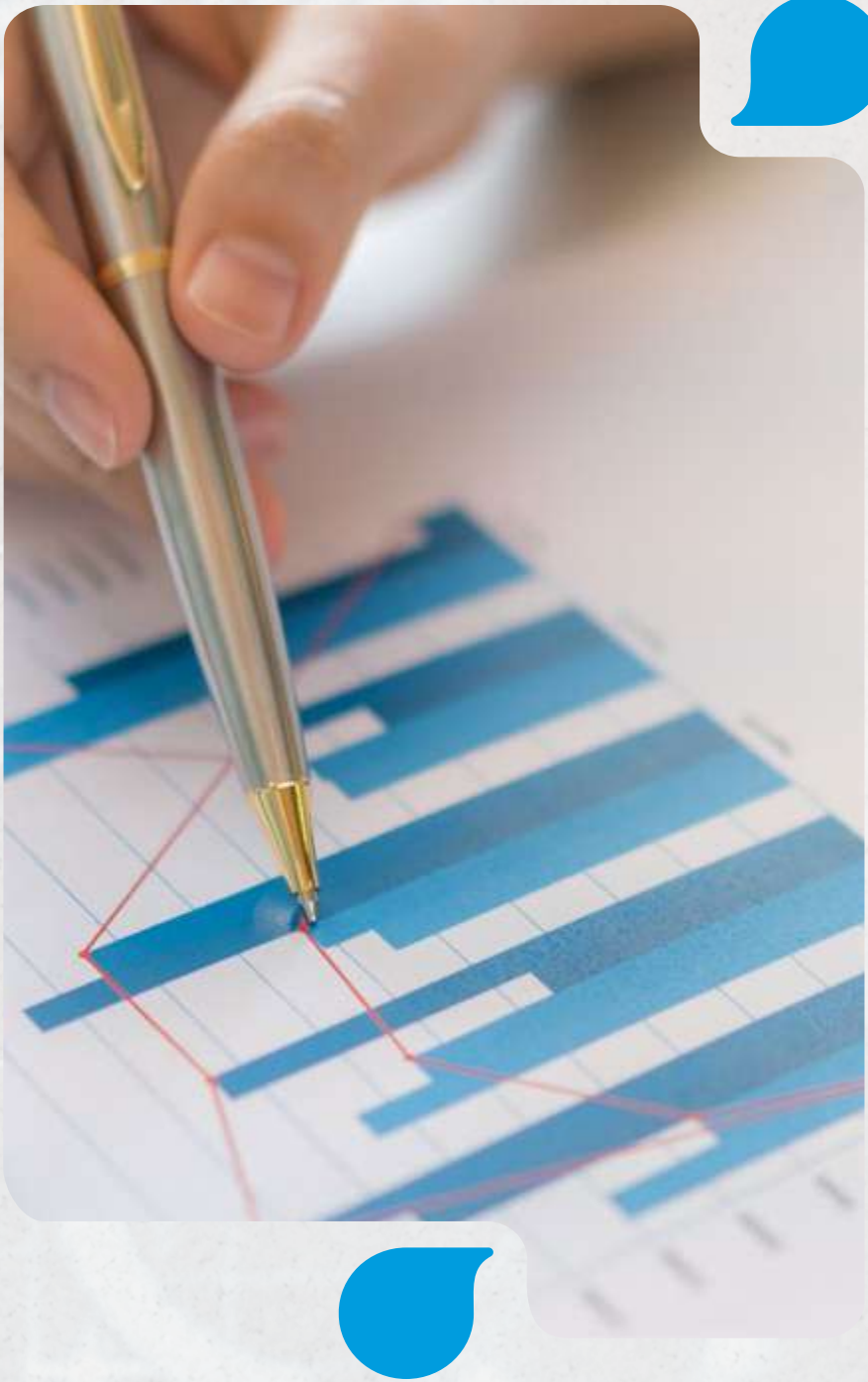
Increase to 77% the percentage of recycled waste in the Peru plant

2025 Target2025 Result



Increase to 40% the percentage of recycled waste in Argentina's plants

2025 Target2025 Result





Occupational Health & Safety Certifications

Our workplace safety and environmental responsibility approach is reinforced through certifications such as ISO 45001 and ISO 14001, as well as the *Industria Limpia* certification granted by Mexico's Federal Attorney for Environmental Protection (PROFEPA). These recognitions support the adoption of international best practices in health, safety, and environmental management.

In 2025, the Lerma and Leon plants (Mexico), as well as Lurín (Peru), successfully renewed their ISO 45001 certification, demonstrating progress in risk prevention, employee training, and compliance with applicable legal and safety requirements.

In addition, we implement HSE initiatives across various sites, incorporating: ISO 45001-aligned training programs to strengthen hazard identification and emergency preparedness.

Health & Safety Training and KPIs

GRI 403-5
SASB RT-CH-320a.1

Throughout 2025, we rolled out comprehensive health and safety training programs across all our plants and corporate offices, prioritizing incident prevention, effective risk management, and the adoption of safe workplace practices. These trainings reinforced preventive behaviors, emergency readiness, and alignment with ISO 45001 guidelines — contributing to a safer, more resilient work environment.

Since 2024, accident-related indicators have been presented directly to the Corporate Practices and Strategy Committee as part of the people and talent metrics. The Committee periodically reports these results to the Board of Directors.

Health and safety key indicators for employees and contractors in 2025:

N° OF MINOR
INJURIES

2025: **102**

N° OF OCCUPATIONAL
DISEASES

2025: **1**

N° OF DAYS LOST DUE
TO INJURY

2025: **1,483**

INDEX OF OCCUPATIONAL
DISEASES

2025: **0.02**

N° OF LOST TIME
INJURIES

2025: **104**

N° OF CASUALTIES

2025: **0**

LOST TIME INCIDENT
RATE

2025: **2.43**

ABSENTEEISM
RATE

2025: **45.98**

During 2025

100% of incidents were investigated
100% of plant leaders participated in
HSE tours

Since 2023, LTIR (Lost Time Incident Rate) has been calculated using the SASB formula: $(\text{lost time injuries} / \text{total worked hours}) \times 200,000$.

Total worked hours in 2025 were 8,576,958.

Organizational Wellness and Well-being Programs

GRI 3-3, 201-3, 401-2, 403-2, 403-6

Recognizing the direct link between well-being and performance, we expanded our physical, mental, and financial health programs to enhance the employee experience and strengthen engagement.

Key wellness initiatives in 2025

- Occupational health campaigns (e.g., PREVENIMSS and vision health) and on-site health education to promote preventive care and healthy habits.
 - On-site occupational medical services, including guidance and follow-up on incidents and illnesses, as well as medical surveillance of common and work-related conditions.
 - Heat-season prevention measures, including access to fresh water and electrolytes, along with training on heat stress.
- Practical safe-handling training on lifting and moving cisterns and pipe rolls using lever techniques and mechanical aids to reduce physical strain and prevent injuries.
 - Emergency preparedness support, including 24/7 external ambulance coverage and training in first aid, CPR, and AED use.
 - Emotional support hotline available across all shifts, providing psychological containment and support for traumatic events, family situations, and financial stress.

Together, these actions reflect our commitment to employee well-being and contribute to building a positive, productive workplace culture.



Employee Benefits and Well-Being Programs

GRI 403-3

Rotoplas continuously strengthens employees' health, well-being, and financial stability through a portfolio of benefits and strategic partnerships. Key benefits initiatives in 2025:



Sleep hygiene guidance for day-shift sleepers, including how to set up a bedroom for daytime rest (total darkness, white noise) and manage caffeine intake.



Healthy lifestyle trainings and campaigns led by nutritionists, complemented by ongoing mental health support.



Chrono-nutrition awareness initiatives, including cafeteria visual campaigns on what to eat during overnight shifts.



Prevention and awareness actions focused on tobacco and alcohol use, other addictions, cardiovascular risk, metabolic syndrome, and overall cardiometabolic health.



Work Environment



We have continued evolving our well-being strategy by integrating mental health support, flexible work arrangements, and AI-based tools to enhance team engagement and satisfaction. In 2025, the annual Rotoplas Way (Estilo Rotoplas) survey recorded a participation rate of 83%, reflecting employees' trust and alignment with our organizational culture. This approach contributes to consolidating a work environment that balances productivity with overall well-being.

Our internal survey monitors key variables related to well-being, including:

- Job satisfaction and motivation;
- Mental health, stress levels, and happiness perception; and
- Leadership effectiveness and work dynamics.

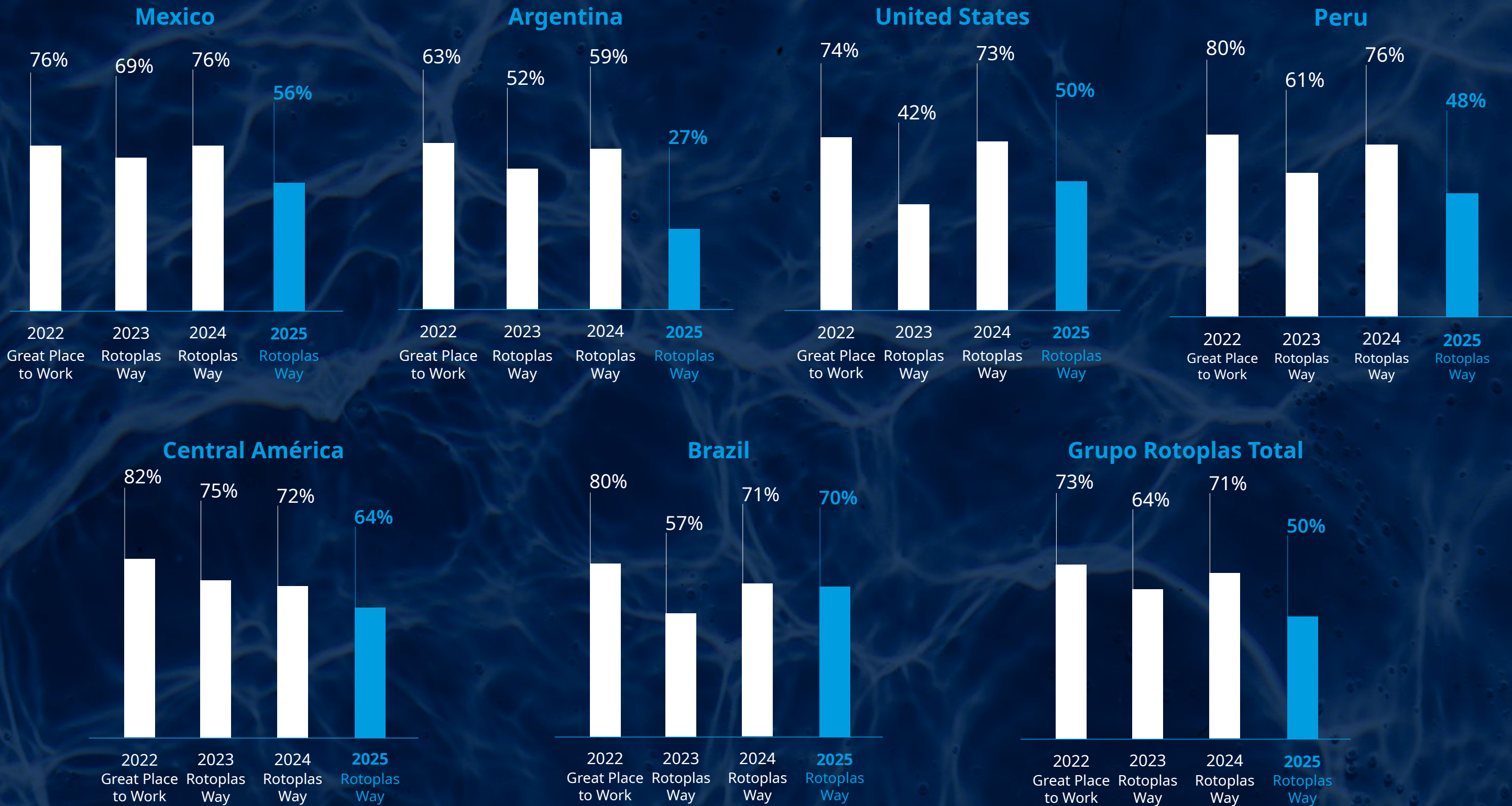
Context and considerations

- Survey results were shaped by operational adjustments implemented during the year;
- The survey was conducted internally, strengthening our ability to act quickly on insights and follow up through targeted actions; and
- In Argentina, a complex work environment and macroeconomic context also influenced employee sentiment and workplace dynamics

In 2026, we will

- Strengthen leadership capabilities and engagement through targeted actions with leaders to improve workplace climate; and
- Improve the methodology to better track progress and the effectiveness of the strategies implemented to strengthen the work environment

Satisfaction Results



Human Rights Due Diligence

Our Human Rights Policy reaffirms our commitment to respecting and promoting human rights across all areas of our operations. It establishes guiding principles for the treatment of our employees and interactions throughout our value chain. The policy applies to all internal personnel and external stakeholders, including potential hires, suppliers, customers, and end-users of solutions. It is closely aligned with our Code of Ethics and Conduct, as well as other internal governance frameworks.

We conduct our activities in full compliance with applicable laws and regulations. In addition, we incorporate international standards and recommendations, including:

- The Universal Declaration of Human Rights
- The United Nations Guiding Principles on Business and Human Rights
- The ILO Declaration on Fundamental Principles and Rights at Work
- The OECD Guidelines for Multinational Enterprises
- The OECD and G20 Principles of Corporate Governance
- The Principles of the United Nations Global Compact

For further information about our Human Rights Policy, please click [here](#).

As part of our human rights due diligence process, we assess both our direct operations and activities across our value chain. This includes the sourcing and transport of raw materials, the distribution of finished products, service delivery, and the use and final disposal of our solutions by end users.

Our scope of analysis covers all countries where we operate — regardless of whether we have physical infrastructure such as production plants or distribution centers — and considers our engagement with both distributor networks and consumer markets. The assessment extends to relationships with direct employees, third-party personnel, and local communities. Additionally, potential risks associated with new business relationships — including mergers, acquisitions, or joint ventures — are evaluated through a dedicated ESG due diligence process.

With a strong emphasis on diversity and inclusion, our assessment framework pays special attention to the potential impacts on specific population groups, such as employees, women, children, indigenous communities, migrant workers, third-party staff, and surrounding communities. Key areas of focus include:



- Forced labor
- Child labor
- Human trafficking
- Freedom of association
- Discrimination
- The right to collective bargaining
- Equal remuneration

This process aligns with the due diligence and guidance provided by the OECD and is conducted regularly, every five years. Additional assessments may be conducted in exceptional circumstances involving critical risks. Furthermore, the process has been institutionalized within Grupo Rotoplas to ensure its integration into any future inorganic growth initiatives.

For further information about our Human Rights Due Diligence Process, please click [here](#).

All risks identified as having high or medium-high significance are addressed through dedicated risk management plans that include:



1. Prevention, aimed at reducing the likelihood of occurrence



2. Mitigation, focused on minimizing the potential impact should the risk materialize



3. Remediation, to respond effectively and remedy any adverse effects resulting from the risk

All stakeholders, including third-party workers and communities, may file complaints or concerns through our anonymous whistleblower channel, *Confía Rotoplas*, available 24/7 online or by phone.

OECD Steps	Actions	Chapters
 Embed responsible business conduct into policies and management systems	Responsible business principles are integrated into our corporate culture, guided by our values and “Rotoplas Way.” Expectations for employee conduct and interactions with external stakeholders, including suppliers, distributors, clients, consumers, and communities—are formalized through the following key policies: • Code of Ethics and Conduct • Human Rights Policy • Integral Environment, Health, and Safety Policy • Sustainability Policy • Sustainable Procurement Policy • Diversity Policy Our management systems cover: 1) Product quality, to minimize risks to end-user health and safety 2) Occupational health and safety for our workforce 3) Environmental performance, including potential impacts on surrounding communities	About Rotoplas Our Strategic Vision for Sustainability Social Impact Corporate Governance
 Identify and assess adverse impacts on operations, supply chain and business relationships	Our whistleblower channel, <i>Confía Rotoplas</i>, operated by an independent third party, complements insights from internal and external audits. Each facility maintains a risk matrix addressing quality, safety, health, and environmental concerns. We engage in continuous improvement with suppliers, distributors, and plumbers, encouraging them to report on any non-compliant practices. ESG compliance of critical suppliers is assessed through detailed questionnaires and analysis. Collaboration with Civil Society Organizations (CSOs) in community-based projects enhances our understanding of local impacts.	Our Strategic Vision for Sustainability Environmental Impact Social Impact Corporate Governance
 Cease, prevent or mitigate adverse impacts	The Ethics Committee evaluates reported violations and then delegates them to the relevant departments for resolution, after which the Committee revalidates them. Internal audits inform corrective actions at each site through annual updates of risk matrices. Strategic initiatives to address risks include: • Diversity and Inclusion Roadmap (training and workshops) • ESG evaluation and enforcement of the Sustainable Procurement Policy • Supplier legal compliance reviews • Community engagement protocols with government or CSOs • Product design focused on water access and quality • Initiatives to reduce GHG emissions	Our Strategic Vision for Sustainability Environmental Impact Social Impact Corporate Governance
 Track implementation and results	Oversight of risk-related initiatives is led by the Audit Committee, with each department responsible for its key performance indicators (KPIs). Human rights-related actions are embedded in our Sustainability Strategy, which is tracked through a Strategy Scorecard that includes indicators such as ethics reports. Governance flows from the Sustainability Committee and its subcommittees (e.g., on diversity) through to the Corporate Practices and Strategy Committee and, ultimately, the Board of Directors.	Our Strategic Vision for Sustainability Corporate Governance
 Communicate how impacts are addressed	Our Integrated Annual Report details management actions, including the identification and treatment of human rights risks. It outlines specific measures for prevention, mitigation, and remediation. We maintain continuous stakeholder engagement and have established mechanisms for addressing concerns.	Corporate Governance About this Report
 Provide for or cooperate in remediation if and when appropriate	Cases involving potential human rights violations are carefully reviewed by senior management and validated by the Board of Directors. Remediation strategies for key risks are described in our disclosures. To date, our proactive approach and regulatory compliance have prevented significant breaches.	Corporate Governance

Corporate Governance

07



Governance Structure

GRI 2-9, 2-10, 2-23, 3-3

At Rotoplas, our governance framework is designed to align fully with both local regulations and global best practices, ensuring transparency and accountability.

Central to this model is our commitment to the Mexican Securities Market Act (LMV), which guarantees compliance with national laws and internationally recognized standards. [Our Corporate Governance Policy](#) sets the principles for ethical, transparent, and informed decision-making at every level of the organization.

Ultimate authority over significant corporate decisions rests with the General Shareholders' Meeting, which also appoints our Board of Directors annually. Board candidates are evaluated based on their **professional expertise, independence, and how well they align with Rotoplas' strategic goals**, such as expanding water-related services, enhancing our core product offerings, and the advancement of digital capabilities such as e-commerce and data analytics.

The General Shareholders' Meeting is also responsible for determining Directors' compensation, taking into consideration their skills, contributions, and the performance of the Company.

For further information about our shareholding, please click [here](#).

For further information about our bylaws', please click [here](#).

Within the Board of Directors we prioritize diversity, considering factors beyond gender, such as experience, industry exposure, and perspectives that align with the Company's evolving needs.

Our governance structure is supported by an annually reviewed Skills Matrix that identifies priority competencies, ensuring Board composition remains aligned with Rotoplas' evolving strategic needs.

We remain committed to complying with all relevant legal requirements, safeguarding the rights of minority shareholders, and continually enhancing the effectiveness of our governance processes.

Board of Directors

GRI 2-10, 2-12, 2-13, 2-14, 2-15, 2-16, 2-17, 2-18, 2-19, 2-20, 403-9, 405-1

ISSB/TCFD GOB-A



Rotoplas' Board of Directors combines executive accountability with independent oversight and a deliberate diversity of perspectives. Its mandate spans financial and business strategy, sustainability governance, and the long-term stewardship of shareholder value.

Independent Directors bring external expertise, across finance, energy, water solutions, digital transformation, and capital markets, that strengthens the Board's capacity to assess risk, challenge assumptions, and validate the strategy. When an Independent Director holds concurrent board seats at more than three organizations, a formal assessment of their availability, engagement, and overall contribution is conducted before reappointment is considered.

The roles of Board Chairman and Chief Executive Officer are held by separate individuals. Carlos Rojas Mota Velasco serves as Executive Chairman of the Board, Carlos Rojas Aboumrad serves as Chief Executive Officer, ensuring a clear delineation of responsibilities between Board leadership and executive management.

Board composition reflects a deliberate diversity strategy across gender, generation, nationality, and professional background, to foster robust discussions and enhance governance practices. Directors are selected or reappointed annually on an individual basis, based on thorough assessments of their qualifications, integrity, and alignment with Rotoplas' strategic priorities.

The Board is tasked with key responsibilities, which include:



Defining and overseeing the corporate strategy.



Monitoring senior management's execution of approved plans.



Establishing policies for internal control and auditing.



Appointing the CEO and approving the executive compensation framework.



Evaluating the CEO's performance annually to ensure alignment with both strategic objectives and sustainability targets.

Each Independent Director submits a formal **declaration of independence**, reviewed and confirmed annually under the **Corporate Governance Policy**. No Director may hold significant business, financial, or familial relationships with the Company while serving in an independent capacity.

In addition to meeting these independence requirements, all Board members are required to comply with our **Code of Ethics and Conduct**, which addresses conflicts of interest, confidentiality, and fiduciary responsibilities. Board members must formally acknowledge and adhere to these principles both upon their appointment and throughout their tenure.

NAME	EXECUTIVE – NON-EXECUTIVE	INDEPENDENT – NON-INDEPENDENT	AGE	SEX (F/M)	TENURE	INDUSTRY EXPERTISE	GOVERNANCE BODY AND COMMITTEES
CARLOS ROJAS MOTA VELASCO	Executive	Non-Independent	73	M	37	Founder	-
CARLOS ROJAS ABOUMRAD	Executive	Non-Independent	43	M	14	Services & Innovation	-
GONZALO URIBE LEBRIJA	Executive	Non-Independent	54	M	13	Operations / Water related products	-
MARIO ANTONIO ROMERO OROZCO	Non-Executive	Non-Independent	54	M	22	Financing & Sustainability	-
ALFREDO ELÍAS AYUB †	Non-Executive	Non-Independent	75	M	12	Energy	-
PABLO ITURBE FERNÁNDEZ	Non-Executive	Non-Independent	37	M	11	Marketing / Water Technologies	-
LEO RASTOGI	Non-Executive	Non-Independent	44	M	3	D&A, e-commerce and wellness	Corporate Practices
JOHN G. SYLVIA	Non-Executive	Independent	67	M	23	Energy and materials, US representative	Audit, Corporate Practices
FRANCISCO AMAURY OLSEN	Non-Executive	Independent	76	M	13	Water flow, Brazil representative	Audit, Compensation
ALBERTO ESTEBAN ARIZU	Non-Executive	Independent	58	M	7	Exports, Argentina representative	-
JERÓNIMO MARCOS GERARD RIVERO	Non-Executive	Independent	55	M	7	Capital Allocation & Real Estate	Corporate Practices
REGINA GARCÍA-CUÉLLAR	Non-Executive	Independent	55	F	2	Diversity, Services	Audit
MARCOS WESTPHALEN	Non-Executive	Independent	42	M	2	Digital Solutions, Leadership	Compensation
WILLIAM A. RUSSO	Non-Executive	Independent	59	M	1	Organizational Transformation	-
OTHER PARTICIPANTS							
MAURICIO ROMERO	Non-Executive	NonIndependent	52	-	-	-	Secretary of the Board of Directors



8 of 14 Board members

bring **direct industry experience** in water solutions, services, construction materials, or sustainable infrastructure.

The Board of Directors consists of 14 members, carefully structured to achieve a balance between executive leadership, independent oversight, and a variety of perspectives:

21%

EXECUTIVE MEMBERS:

3 members

79%

NON-EXECUTIVE MEMBERS:

11 members including 7 Independent Directors

50%

INDEPENDENT MEMBERS:

Exceeding the 30% minimum internal requirement.

Diversity and representation

Our commitment to diversity is reflected in the Board's composition:



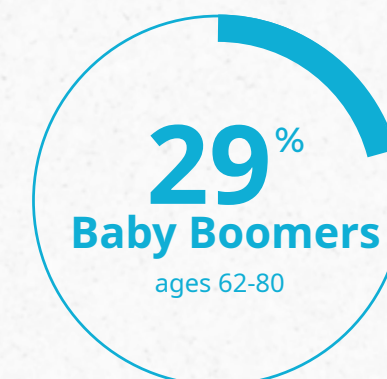
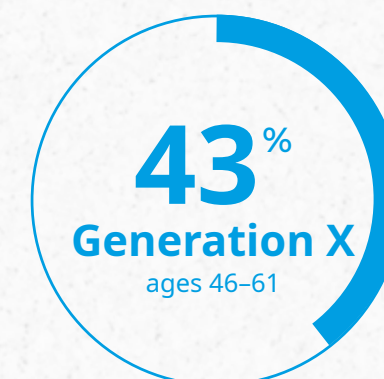
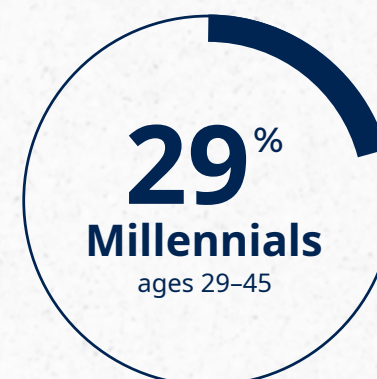
7%

One **independent female Director**, representing 7% of total membership. Rotoplas recognizes that advancing gender representation at the Board level is a priority.



7 international Directors, representing operations outside Mexico, providing a **global perspective**.

Generational balance:



Experience and tenure

- The tenure of our Board members averages 11.9 years, striking a balance between deep institutional knowledge and fresh perspectives.
- The Board of Directors brings valuable expertise in finance, e-commerce, sustainability, digital innovation, capital allocation, and the water industry, fields that align with Rotoplas' core operations and growth areas.
- We value long-serving members, and we are actively adding new Directors to ensure governance renewal and strategic alignment with evolving business needs.

Directors are compensated with a fixed compensation, structured to reinforce independent judgment. By excluding variable or performance-linked components from Director remuneration, Rotoplas ensures that Board decisions are driven by long-term institutional interest rather than short-cycle incentives.



Training and Development

- Board members participate in training sessions covering evolving governance standards, regulatory developments, and sustainability practices relevant to Rotoplas' industry.
- Incoming Directors complete a structured onboarding program that covers Rotoplas' governance framework, sustainability strategy, key business priorities, and the Company's competitive positioning in the water sector.



Attendance and Participation

- Four regular meetings were held throughout the year, along with one strategic offsite session, ensuring consistent engagement and effective governance.
- Attendance in 2025 reached 91.2%, surpassing the internal policy's minimum requirement of 50%.



Compensation Structure

- Each member of the Board of Directors, as well as the non-member Secretary, receives a fixed fee of MXN \$150,000 per Board meeting.
- For Committee participation, members received a fee of MXN \$50,000 per session for the Audit and Corporate Practices Committees, and MXN \$25,000 per session for the Compensation Committee.
- This compensation structure is fixed, standardized and transparent, aligning with best practices in corporate governance.
- This model strengthens independent decision-making and objectivity in Board actions by excluding variable or performance-based incentives. Compensation is reviewed annually to ensure it remains competitive, fair, and aligned with Rotoplas' long-term strategy and stakeholder expectations.



Digital Tools and Training

- Board information is managed through a secure digital platform that centralizes document sharing, ensures version control, supports timely, informed decision-making, and ensures full transparency in governance processes. Access is governed by the Company's Information Security and Access Control policies.

Strategic alignment and Board engagement



The Board participated in a full-day offsite session dedicated to long-term value creation and governance excellence.



This full-day offsite session enhanced the Board's understanding of macroeconomic trends, regulatory changes, innovation priorities, and Rotoplas' sustainability roadmap.



Senior management and Board members participated in discussions, sharing diverse viewpoints that helped strengthen alignment on key strategic priorities.



The offsite provided an opportunity to emphasize the Board's oversight responsibilities and long-term planning, while also fostering more meaningful engagement with executive leadership.



Through its oversight, the Board actively ensures that Rotoplas' strategies align with the Sustainable Development Goals (SDGs), with a particular focus on SDG 6 (Clean Water and Sanitation).



The Board reviews Rotoplas' ESG performance on a quarterly basis, holding management accountable for progress against the Company's sustainability and climate commitments.



Skills Matrix

To maintain a Board composition that is both optimal and aligned with our strategic goals, we utilize an annually reviewed Skills Matrix.

This tool helps identify essential competencies needed to tackle present and future challenges, while also supporting succession planning and Board development.

The matrix is the primary input for evaluating whether the Board's collective expertise remains aligned with the Company's strategic direction and risk landscape.

Priority competency areas currently identified include:



Water solutions and industry knowledge



Digital transformation and e-commerce



ESG and sustainability leadership



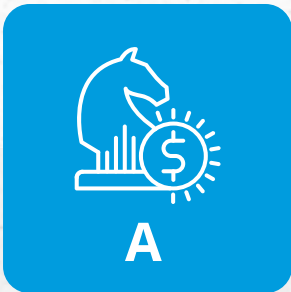
Finance and capital allocation



Innovation and organizational strategy

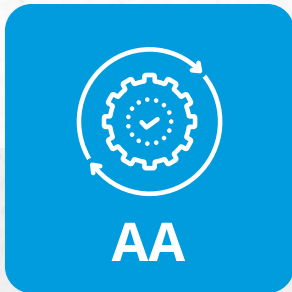
Skills classification

We categorize the Board's competencies into three strategic clusters:



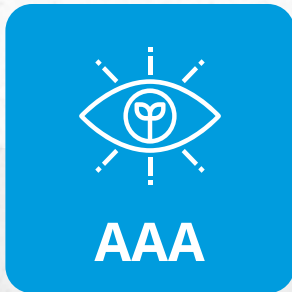
Strategic and Economic Context

- Macroeconomics
- Innovation
- Entrepreneurship
- Risk and Compliance
- Manufacturing
- Finance



Current Operational Excellence

- Workplace Wellness
- Business Strategy
- Industry Expertise
- Retail and Commercial Execution
- Processes and Operational Capabilities



Future Vision and Sustainability

- Digital Transformation & E-commerce
- Data Analytics
- Sustainability and ESG
- Digital Marketing
- Social Media Strategy



Board Committees

GRI 2-9

Rotoplas' Board Committees are composed entirely of Independent Directors, except for Leo Rastogi, who is a member of the Corporate Practices Committee. The Audit Committee includes female representation through Regina García Cuellar, who serves as a voting member. Below is the composition of each committee:

Audit Committee	Corporate Practices Committee	Compensation Committee
John G. Sylvia (Chair)	Jerónimo Marcos Gerard Rivero (Chair)	Marcos Westphalen (Chair)
Francisco Amaury Olsen (Secretary)	John G. Sylvia (Secretary)	Francisco Amaury Olsen (Secretary)
Regina García Cuéllar (Member)	Leo Rastogi (Member)	



Members of each committee are responsible for promptly reporting their findings and recommendations to the Board, ensuring that any irregularities or material risks are addressed without delay.

Audit Committee

- Oversees the effectiveness of internal controls, auditing processes, cybersecurity, and risk management.
- Reviews emerging risks, including technological, climate-related, and regulatory developments, and reports findings to the full Board on a quarterly basis.
- Monitors the performance of Board members and senior management.
- Provides periodic updates and promptly informs the Board of any identified issues or risks.
- Holds four regular meetings each year.

Corporate Practices Committee

- Advises the Board on operational strategies and corporate governance practices.
- Assists the Board in evaluating strategic decisions and monitoring business performance.
- Oversees the annual review of the Skills Matrix and makes recommendations on Board composition and Director succession.
- Acts as the formal bridge between the Sustainability Committee and the Board, ensuring that ESG progress, material risks, and strategic sustainability decisions receive timely Board-level review and approval.
- Holds four regular meetings each year.

Compensation Committee

- Recommends executive and Board compensation policies to the Board.
- Reviews compensation structures to ensure they are aligned with roles, market standards, and economic conditions.
- Evaluates the link between executive incentives and ESG performance metrics, including sustainability OKRs embedded in variable compensation.
- Presents compensation recommendations for Board approval.
- Holds four regular meetings each year.

Annual Board Assessment 2025

GRI 2-13, 2-17, 2-18

Each year, Rotoplas' Board conducts a structured self-assessment, not as a performance review, but as a governance audit. The evaluation examines what makes a board truly effective:



The quality of its sessions



The relevance and timeliness of the information Directors receive



How decisions are built and challenged



Whether the Board's composition continues to match the Company's strategic direction.

Because the process is fully anonymous, Directors engage with it differently than they would a standard review. Anonymity shifts the conversation from individual performance to institutional quality, surfacing honest observations about session dynamics, information flows, and composition needs that a named process rarely captures.

The 2025 assessment covered all Board members and yielded an overall rating of 4.1 out of 5.

Key priorities identified for the coming cycle include strengthening long-term strategic oversight, deepening visibility into business unit performance, and continuing to evolve Board composition in line with emerging capability requirements, including digital leadership and gender diversity.

Findings from the assessment feed directly into the annual review of the Skills Matrix and inform Director recruitment and development priorities for the year ahead.

For further information about the 2025 Board Assessment, please click [here](#).

Management Team

GRI 2-13, 2-19, 2-20

Comprising a team of highly experienced professionals, our management team includes the **Chief Executive Officer** (CEO), **7 male Vice Presidents**, and **18 Directors**, with **2 women** among them. The CEO oversees the Company's core business operations, ensuring that these are in line with the strategy and directives set by the Board.

To foster collaboration, regular weekly strategic alignment meetings are held with the Vice Presidents and Directors, complemented by an annual offsite retreat.

The leadership team's compensation, including that of the CEO, is determined following a thorough evaluation of risk management, business strategy, company values, and industry standards. The Compensation Committee establishes the compensation structure.

The CEO's remuneration consists of both fixed and variable components, with the variable portion linked to key financial performance metrics.

40%
from Revenues

40%
from EBITDA

20%
from ROIC



GRI 2-19, 2-20

Vice Presidents receive variable compensation structured similarly to the CEO's, with adjustments made to short-term variable components based on the achievement of specific key objectives related to their individual roles. Their compensation also considers their level of responsibility within each strategic pillar.

Additionally, some Vice Presidents are included in a Referenced Value Unit (UVR) Allocation Plan and/or a Stock Option Plan (SOP), both of which are tied to performance metrics such as ROIC and the creation of shareholder value.

Percentage	Compensation type	OKR'S (objectives and key results)	Format	Vesting period
(40 – 45%)	Fixed	-	Cash	-
(20 – 35%)	Short-term Variable	• Talent and Culture • Sustainability • Product and Service Performance	Cash	-
(20 – 40%)	Long-term Variable	ROIC spread over the cost of capital	Stock and Referenced Value Units (UVR for its Spanish acronym)	4 years

Business Ethics and Compliance

GRI 2-12, 2-15, 2-23, 2-24, 2-25, 2-26, 2-27, 3-3, 205-2, 205-3, 206-1, 415-1

Compliance

GRI 2-16, 2-23, 2-24, 2-25, 2-26, 205-1, 205-2, 205-3, 206-1, 415-1
SDG 16

Our compliance management system is designed to align with international standards and legal requirements across all the regions where we operate.

This framework was fully implemented in all manufacturing facilities in 2025, with a dedicated compliance leader within the Legal Department. Our efforts have been concentrated on securing permits in a timely manner, adhering to relevant regulations, and maintaining continuous compliance monitoring across all operations.

The system is built upon four interlocking pillars - prevention, detection, reporting, and correction:

Integrity and Ethics Policies

Our integrity framework includes policies such as the [Code of Ethics and Conduct](#), and [Anti-Corruption and Conflict of Interest guidelines](#).

Crime Prevention Protocols

These are guided by our [Integrity Policy](#) and detailed prevention manuals.

Whistleblower Channel (*Confía Rotoplas*)

Managed by a third party, our whistleblower channel allows for confidential and anonymous reporting.

Ethics Committee Oversight

The Ethics Committee is responsible for reviewing cases, validating corrective actions, and promoting a culture focused on compliance.

These essential pillars collectively form a strong compliance framework that fosters ethical conduct, ensures regulatory compliance, and supports transparent decision-making, all under the oversight of our Board of Directors.

Core Compliance Policies and Manuals



Integrity Policy

Governs the application of the Code of Ethics and Conduct across all organizational levels and geographies.



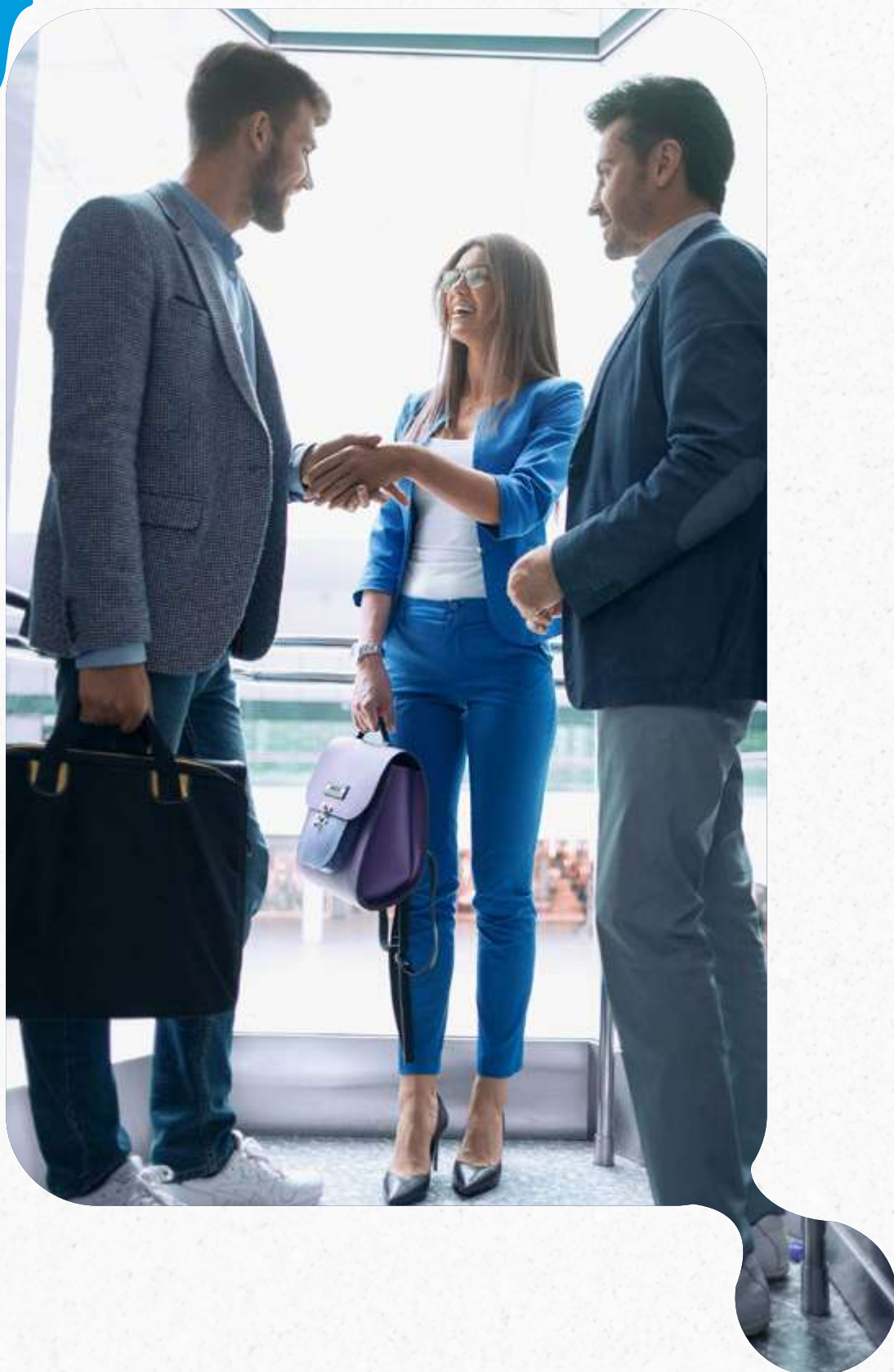
Crime Prevention Manual

Establishes the governance framework for identifying, monitoring, mitigating, and reporting crime-related risks in compliance with national and international law.



Anticorruption Policy

Sets binding standards for legal, honest, and transparent conduct across all business operations, aligned with international anti-corruption frameworks.



Anti-corruption Practices

GRI 2-15, 2-16, 2-27, 205-1, 205-2, 206-1

Rotoplas adopts a strict zero-tolerance policy toward bribery and corruption. Our comprehensive Integrity and Anti-Corruption Policy set forth clear guidelines and procedures designed to prevent, identify, and address any unethical behavior within the organization and across its value chain.

The policy strictly forbids:

- Bribery, facilitation payments, extortion, influence peddling, and abuse of authority.
- Improper gifts, hospitality, sponsorships, charitable contributions, and political donations.
- Money laundering, conflicts of interest, and insider trading.

This policy is applicable to:

- All employees, executives, and Board Members.
- Third parties acting on behalf of the Company, including commercial agents, intermediaries, distributors, and suppliers.

Training and prevention

From July to October 2025, Rotoplas implemented the Integrity and Anti-Corruption Policy course.

- The training was offered to all administrative-level staff, including executives, middle managers, and individual employees.
- Case-based learning was integrated into the course, addressing real-world risk scenarios and preventive actions.
- As part of the onboarding process, the course is mandatory for all new hires.

Code of Ethics and Conduct

GRI 3-3, 2-26

The principles of our **Code of Ethics and Conduct** set clear expectations for all employees, Board members, and business partners, including suppliers and contractors.



Ethics training is mandatory for all new hires through the “Ola Rotoplas” program, which addresses integrity, workplace behavior, and the process for reporting concerns using our whistleblower platform.



In 2025, 96.4% of the administrative workforce completed the annual ethics training and reaffirmed their commitment by either digitally or physically signing the Code of Ethics. Operational personnel receive this training every two years or whenever the Code is updated.

Compliance with the Code is enforced through formal training sessions, regular reaffirmation processes, and ongoing monitoring efforts.

To reinforce ethical behavior across the organization, a virtual course, “Reforzamiento | Código de Ética y Conducta,” was held, focusing on enhancing ethical principles through practical, case-based learning.

Ethics Committee and whistleblower channel – *Confía Rotoplas*

GRI 2-25, 406-1

Confía Rotoplas is an independent and confidential whistleblower platform available to employees, suppliers, customers, and other stakeholders. Managed by a third-party service, the platform ensures that all reports are anonymous, accessible, and free from retaliation.

The results from the annual Rotoplas Way employee survey show that 77% of employees find the *Confía* channel trustworthy and easy to use.

To ensure proper usage of the platform, all employees receive guidance during their mandatory Code of Ethics and Conduct training. This includes detailed instructions on when and how to report concerns, as well as assurances regarding confidentiality and protection against retaliation.

The Ethics Committee is responsible for reviewing all complaints, ensuring corrective actions are implemented in coordination with the relevant internal departments. Additionally, the Committee tracks trends in misconduct reports and incorporates feedback from internal audits to enhance the organization’s compliance culture, and ensures that all matters considered critical are communicated to the highest governance body.

1 chairperson (male), 4 female members, and 3 male members integrate our Ethics Committee.

24 ethics-related cases were thoroughly investigated this year, with the Ethics Committee directly overseeing 8 of these cases. The cases were categorized as follows:



Cases of sexual harassment and gender-based discrimination



4
cases



Cases of fraud or alteration of reports



3
cases



Cases of attempted and committed bribery



3
cases



Case of fraudulent administration and supplier management



8
cases



Case of conflict of interest



2
cases



Case of misuse of company resources



2
cases



Cases related to breach of trust



2
cases

Out of the total complaints, 9 were submitted through the *Confía Rotoplas* whistleblower channel, underscoring the importance of providing anonymous and accessible reporting options. The other reports were submitted through internal escalation (27), legitimate suspicion (6), or directly from a supplier (5). Corrective actions taken included the dismissal of 13 employees and the banning of 2 suppliers.

Of the 47 cases, 98% (46 cases) were resolved within the same year, with the average resolution time being 38 days.



Lobbying and Interest Representation

GRI 2-26, 206-1, 3-3, 415-1

Grupo Rotoplas made no financial contributions to political parties, public officials, or electoral campaigns in 2025. However, we engaged in interest representation activities that support our mission to promote sustainable water access and responsible business practices.

Contributions were made to both national and international industry organizations, as well as multistakeholder platforms, totaling MXN \$6 million. These contributions were conducted transparently, legally, and with full documentation, ensuring alignment with our long-term strategic and sustainability objectives.

Rotoplas periodically reviews the climate and sustainability positions of the industry associations it belongs to, prioritizing memberships whose advocacy is consistent with the goals of the Paris Agreement and the Company's own sustainability commitments.

Fines and sanctions

GRI 205-3, 206-1

In 2025, Rotoplas recorded no fines or legal actions related to corruption, bribery, anti-competitive behavior, or breaches of ethical standards. Other administrative, tax, labor, or environmental sanctions were minor and were promptly addressed through our internal Compliance Management System in collaboration with the relevant departments. Compliance matters are overseen through a three-tier structure, the Ethics Committee, the Legal Department, and the Audit Committee, ensuring full compliance with national laws and the Company's internal [Code of Ethics](#).

For further information about our fines and sanctions, please click [here](#).

Risk Management

GRI 2-13, 2-24, 2-26, 3-3
SDG 13, 16

At Rotoplas, risk management is embedded in governance as a core input to strategic decision-making at every level of the organization.

Our risk model is built to do two things simultaneously: protect against downside scenarios and surface opportunities that disciplined risk analysis makes visible — particularly across digital, ESG, and water-related growth areas.

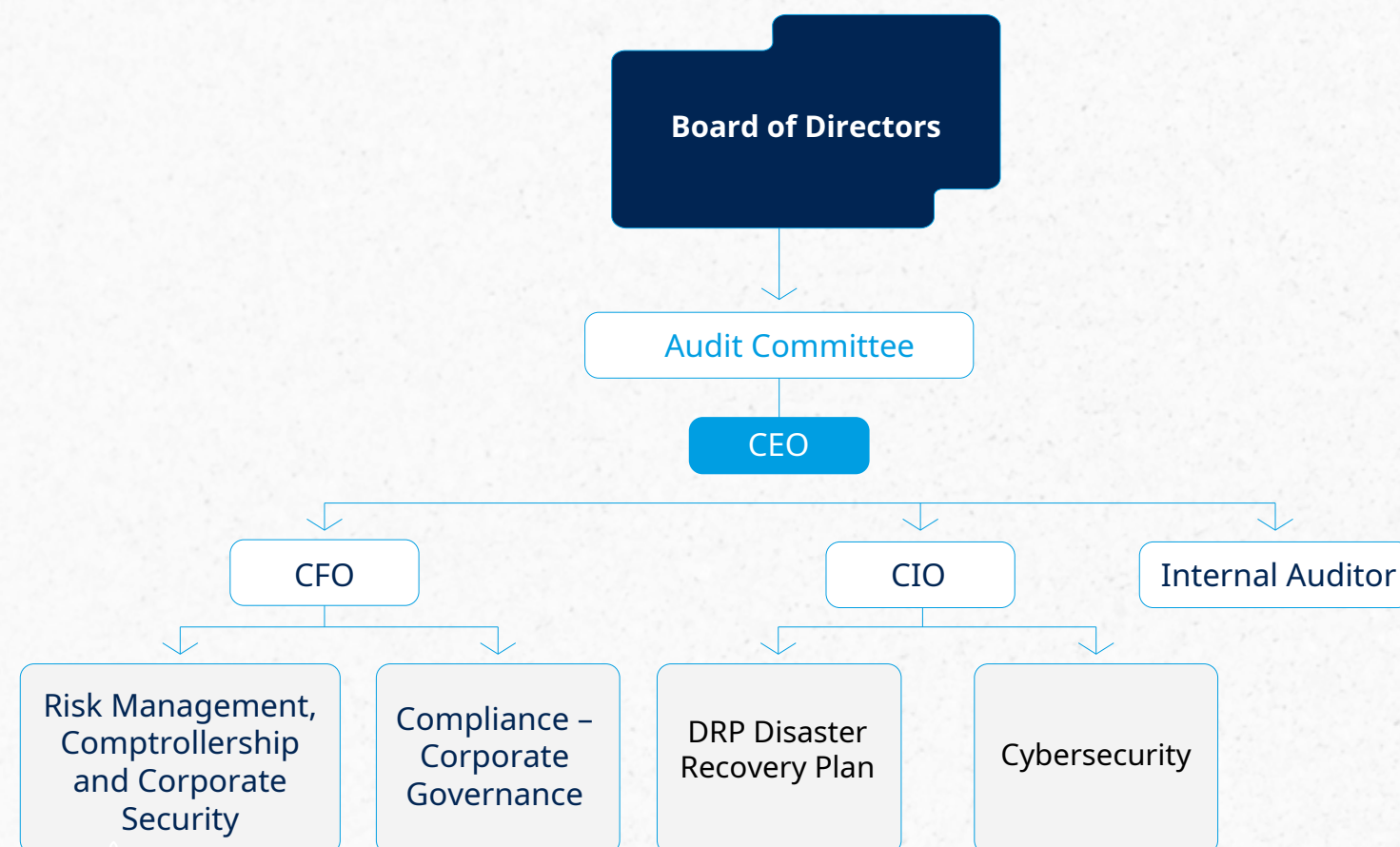
As part of our mitigation strategy, we integrate advanced analytics, automation, and AI into operations, improving early detection and response. We conduct regular assessments of emerging risks, including potential regulatory shifts, supply chain disruptions, cyber threats, and climate-driven events. Each risk is evaluated based on probability, severity, and time horizon.

Each year, Rotoplas updates its corporate risk map through a cross-functional process that integrates financial, operational, and socio-environmental inputs. Identified risks are assessed on probability, severity, and time horizon, validated through the internal control system and, where appropriate, reviewed by external specialists.

In recent years, we have expanded our risk analysis to integrate climate, digital, and human rights considerations, recognizing their growing relevance to long-term value creation and resilience.

For further information about our risk management process, please click [here](#).

Risk governance



Integrated risk governance

GRI 2-12, 3-3

This four-tier framework fosters proactive identification, monitoring, and mitigation of business, regulatory, and operational current and emerging risks.

In 2025, the following emerging risks were monitored: (1) regulatory shifts in water and environmental legislation across key geographies; (2) supply chain disruptions linked to climate-driven events and raw material availability; (3) evolving cybersecurity threats including AI-enabled attacks; and (4) reputational and operational risks associated with water scarcity in regions where Rotoplas operates.

Cybersecurity and Data Privacy

GRI 2-23, 3-3

Rotoplas manages digital risk through a layered cybersecurity strategy that covers governance oversight, preventive controls, and continuous workforce training, protecting customer data, e-commerce platforms, and critical infrastructure across all geographies where the Company operates.



Governance and oversight

The Board of Directors is actively involved in overseeing cybersecurity matters. In 2025, the Digital Committee held four sessions, bringing together the CIO, CEO, Vice President of Mexico and Central America, and two Board members, one independent and one non-independent, to oversee key aspects of digital strategy, including cybersecurity.

Simultaneously, the Audit Committee conducted thorough reviews of the Information Security Strategy and digital risk assessments, further strengthening the oversight of system resilience and data protection.

The CISO provides quarterly updates to the Audit Committee on the status of the Information Security Management Program, key risk indicators, and any material incidents, ensuring cybersecurity performance remains visible at the highest governance level. No material data security incidents affecting customer information were recorded in 2025.

We implement our cybersecurity strategy through a multi-layered governance model designed to ensure effective risk mitigation, operational resilience, and compliance with regulatory requirements:



Chief Information Officer (CIO): Responsible for overseeing the strategic direction of technology, including cybersecurity infrastructure, digital resilience, and innovation. The CIO implements the cybersecurity strategy and reports progress to senior leadership.



Chief Information Security Officer (CISO): In charge of leading the Information Security program, focusing on risk assessments, incident management, and policy enforcement.



Head of Governance, Risk, and Compliance (GRC): Aligns the company with IT risk policies and manages adherence to both national and international standards.



Head of Security Operations: Manages threat detection, response protocols, and activities within the Security Operations Center (SOC).



Head of Information Security Solutions: Oversees vulnerability management and the security architecture of cloud vendors, along with third-party security reviews.

This framework enables proactive defense, ensures internal alignment, and maintains continuous compliance with recognized standards, including PCI, ISO 27001:2022 and the NIST Cybersecurity Framework.

Cybersecurity measures and internal controls

GRI 3-3

A comprehensive set of cybersecurity policies, procedures, and manuals is maintained, which include:



Cybersecurity policies



IT Risk Manual

Identifies and mitigates IT and security risks across the Company's infrastructure.



Information Security Policy

Ensures the confidentiality, integrity, and availability of data across all systems and geographies.



Access Control Policy

Regulates user access to prevent unauthorized data exposure.



Data Privacy Policy

Establishes technical, administrative, and physical safeguards to protect personal and sensitive data.



Specific Thematic Policy on the Appropriate Use of Artificial Intelligence

It encompasses all processes and relationships — both internal and external, including those with third parties — that involve AI and technological resources.

This policy positions Rotoplas among a small group of industry peers that have formalized governance over AI use, reflecting the Company's commitment to responsible innovation.



Penetration Test Procedure

Conducted annually across the full infrastructure, with additional feasibility tests performed before the release of any new service or platform.



Business Impact Analysis (BIA) Manual

Performed at least annually, covering the full scope of the technological infrastructure to assess critical functions and update IT continuity plans.

These policies are implemented through the following controls:

- Conduct annual vulnerability assessments, both internally and through third parties, including simulated cyberattacks, alongside executing the Crisis Management plan.
- Use AI-driven threat monitoring through Google Chronicle - SecOps for our Security Operations Center (SOC).
- Implement Privileged Access Management (PAM) tools to secure sensitive access.
- Deploy a Cloud Service Application Risk Management (CASB) tool to enhance cloud security.
- Carry out Cyber Intelligence and Brand Protection activities, with daily patrols that identified and mitigated over 115 phishing attempts in 2025.
- Security controls and training requirements extend to third-party partners with access to Rotoplas' systems or data, subject to contractual obligations and periodic security reviews.



Disaster recovery and system availability

Rotoplas maintains a Disaster Recovery Plan (DRP) fully aligned with ISO 22301:2019, ISO/IEC 27031, and the NIST 800-34 Contingency Planning Guide for Federal Information Systems, incorporating essential preventive and response strategies:

-  Conducting an annual Business Impact Analysis (BIA) to assess critical functions and update IT operation continuity plans.
-  Implementing Privileged Access Management (PAM) tools to secure infrastructure and prevent unauthorized access.
-  Running annual simulation tests to validate recovery procedures and ensure preparedness for potential disruptions.
-  Deploying real-time multi-cloud monitoring, data encryption, and automated backup systems to ensure system reliability.
-  Integrating AI-driven cybersecurity tools (such as Google Chronicle - SecOps) for proactive threat detection and rapid incident response.



The Information Security Management Program consists of the following components:

-  A clear escalation process for reporting incidents or suspicious activities.
-  Regular internal IT audits and annual independent external audits, including penetration testing and infrastructure reviews.
-  A business continuity framework that is closely linked to information security risk management.
-  Training and clearly defined responsibilities across all levels of the organization and third-party partners with access to Rotoplas' systems.

Workforce Training and Awareness

Every new Rotoplas employee completes training on data protection and digital ethics as part of onboarding. During 2025, we delivered the following training initiatives:



Completion of the mandatory “Information Security” course, including escalation procedures through *Confía Rotoplas*.



Participation in our Integrity and Anti-Corruption training, incorporating cyber risk prevention practices.



Ongoing virtual awareness campaigns focused on phishing prevention, responsible data handling, and digital hygiene.

By year-end 2025, 97% of administrative employees had completed the cybersecurity e-learning course. No material data security incidents affecting customer or employee information were recorded in 2025.

Cybersecurity strategy

Rotoplas' Cybersecurity follows the five-function structure of the NIST Cybersecurity Framework:

IDENTIFY



- Governance
- Business Environment
- Security Policy
- Asset Management

PROTECT



- Awareness and Training
- Access Control
- Information Protection

DETECT



- System Event and Record Monitoring
- SOC (Security Operations Center) Implementation

RECOVER



- Recovery and Improvement Plan
- IT operational continuity

RESPOND



- Information Security Incident Process
- Incident Analysis and Mitigation

This framework ensures that Rotoplas can maintain service continuity, protect customer data, and restore critical operations within defined recovery time objectives, regardless of the nature or scale of the disruption.

Economic Performance

08



Financial Results 2025

GRI 3-3

Throughout the year, Rotoplas operated in a challenging environment marked by macroeconomic pressure in Argentina and changing demand dynamics in Mexico. Despite these conditions, annual net sales reached MXN 10,693 million, as a solid 40.5% growth in the services segment nearly offset the contraction in products. Full-year Adjusted EBITDA amounted to MXN 1,327 million, achieving an 12.4% margin (a 70 bps expansion) driven by strict discipline that reduced operating expenses to 35.5% of sales. This resilient business model allowed for a strengthened capital structure, reducing net debt by 8.9% to end the year with a 2.7x leverage ratio. These results were supported by the consolidation of manufacturing investments, the expansion of our e-commerce platform, and the scaling of solutions like *bebbia* and water treatment plants. In parallel, the integration of AI and cloud capabilities further optimized operational efficiency and service quality, while 75% of capital expenditures (CapEx) were strategically allocated to support the long-term growth of our services portfolio.

For further information about our Quarterly Reports and Full Year results, please click [here](#).

Distribution of Economic Value

GRI 3-3

Guided by our 360° Sustainable Value Generation model, the economic value generated through our operations is allocated with a long-term perspective across stakeholder groups. This distribution includes payments to suppliers, salaries and benefits for employees, taxes and contributions to governments, returns to investors, and reinvestment in innovation, infrastructure, and digital inclusion.

Through this approach, we seek to foster inclusive economic growth and strengthen the resilience of the communities where we operate.



Economic Value Generated and Distributed (EVG and EVD)

(Figures in millions of Mexican pesos)

GRI 201-1

	2023	2024	2025	VARIATION 2025 VS. 2024
Revenues (Economic Value Generated - EVG)	12,146	11,201	10,693	(4.5%)
Costs and Expenses (Economic Value Distributed - EVD)	11,936	12,219	11,303	(7.5%)
Operating Costs and Expenses	8,763	8,729	8,317	(4.7%)
Salaries and Benefits (Employees, COGS + G&A)	1,791	1,803	1,722	(4.5%)
Payments to Finance Suppliers (not considering purchase and/or sale of own shares)	654	691	733	6.1%
Payments to Government (taxes and contributions)	27	23	(12)	NA
Investment in Research and Development	73	64	41	(35.8%)
Acquisitions	-	168	-	NA
Infrastructure Investment	609	726	488	(32.8%)
Donations (community)	19	16	15	(4.4%)
Retained (EVG-EVD)	210	(1,019)	(610)	NA

AGUA 17-2X Sustainable Bond

Designed to support access to water and sanitation, Rotoplas' sustainable bond channels funding toward eligible projects that promote social development, public health, and environmental preservation. The use of proceeds is organized into two primary categories:



Drinking Water Solutions, including drinking water fountains, water filters, and purifiers, directly contributing to SDG 6.1.



Water and Wastewater Treatment, covering wastewater treatment and recycling plants, as well as technologies for water treatment, recycling, and purification, supporting SDGs 6.3, 6.5, 6.a, 9.1, and 9.5.

To ensure consistency with internationally recognized standards, the bond framework follows the Green Bond Principles, Social Bond Principles, and Sustainability Bond Guidelines issued by the International Capital Market Association (ICMA), and it was independently verified by Sustainalytics.

In 2017, Rotoplas became the **first Latin American issuer of a sustainable bond**. The issuance included two tranches:

AGUA 17-2X, initially issued for **MXN \$1.4 billion over 10 years**, maturing in June 2027, and later reopened for an additional **MXN \$2.6 billion**, totaling **MXN \$4 billion**.

By 2025, 100% of net proceeds had been allocated to eligible projects. These investments support Rotoplas' ESG strategy and contribute to progress on Sustainable Development Goals related to clean water, innovation, and climate resilience.

For further information about the verification letter, please click [here](#).

Annexes

09



Our Environmental Performance

Water

GRI 303-3, 303-4, 303-5

SDG 6, 12

SASB RT-CH-140a.1

Water consumption by source (ML, historical)

	Water Withdrawn				Others		Total water consumption
	Municipal	Underground (wells)	Surface (rivers)	Water trucks (third-party transport)	Rainwater collection	Recycled and reused water	
2025	31.219	24.559	1.970	17.764	1.404	15.824	92.740
2024	30.987	25.974	3.279	20.357	0.636	17.204	98.437
2023	34.558	29.697	3.694	23.142	0.303	17.757	109.152

Total water consumption by country (historical)

	2023 total water consumption (ML)	2024 total water consumption (ML)	2025 total water consumption (ML)
Mexico	76.682	69.289	63.233
Guatemala	2.497	2.860	2.298
Nicaragua	0.419	0.838	1.098
Honduras	0.355	0.426	0.355
Costa Rica	0.120	0.120	0.120
Peru	7.868	6.805	5.361
Argentina	21.211	18.099	20.275
Total	109.152	98.437	92.740



Water consumption by source and country (ML, 2025)

2025	Water Withdrawn				Others		Total water consumption
	Municipal	Underground (wells)	Surface (rivers)	Water trucks (third-party transport)	Rainwater collection	Recycled and reused water	
Mexico	11.156	22.897	1.970	13.314	0.819	13.077	63.233
Guatemala	0.667	0	0	0.420	0.276	0.935	2.298
Nicaragua	0	1.098	0	0	0	0	1.098
Honduras	0.355	0	0	0	0	0	0.355
Costa Rica	0.120	0	0	0	0	0	0.120
Peru	0	0	0	4.030	0	1.331	5.361
Argentina	18.921	0.564	0	0	0.309	0.481	20.275
Total	31.219	24.559	1.970	17.764	1.404	15.824	92.740

47% of the water withdrawn came from water-stress areas, representing an 18% decrease compared to year-end 2024.

Wastewater discharged by country and water stress area (ML, 2025)

2025	Total Wastewater Discharged	Wastewater Discharged in Water Stress Area
Mexico	22.798	14.523
Guatemala	0.720	0
Nicaragua	0.791	0
Honduras	0	0
Costa Rica	0	0
Peru	2.998	2.998
Argentina	17.071	0
Total	44.378	17.521

39% of the water discharged occurred in water stress areas, representing an 11% decrease compared to year-end 2024.

Note: Areas with water stress include those classified as having high or extremely high baseline water stress, according to Aqueduct classification.



Electric energy (historical)

	2023			2024			2025		
Energy source	kWh	MWh	GJ	kWh	MWh	GJ	kWh	MWh	GJ
Grid electricity	46,846,403	46,846	168,647	41,805,246	41,805	150,499	25,070,280	25,070	90,253
Cogeneration energy ¹	8,285,547	8,286	29,828	0	0	0	0	0	0
Renewable energy	1,072,788	1,073	3,862	15,838,107	15,838	57,017	34,224,541	34,225	123,208
Total energy consumption	56,204,738	56,205	202,337	57,643,353	57,643	207,516	59,294,821	59,295	213,461

¹ In 2024, we began our transition to renewable energy through a Power Purchase Agreement (PPA) in Mexico, following the conclusion of our cogeneration energy contract in 2023

Electric energy by process (historical)

		2023			2024			2025		
Process	Source	kWh	MWh	GJ	kWh	MWh	GJ	kWh	MWh	GJ
Injection and extrusion	Grid Electricity	22,510,394	22,510	81,037	16,742,932	16,743	60,275	7,279,288	7,279	26,205
	Cogeneration	3,788,239	3,788	13,638	0	0	0	0	0	0
	Renewable	0	0	0	7,709,926	7,710	27,756	15,016,481	15,016	54,059
Milling	Grid Electricity	12,150,183	12,150	43,741	11,243,099	11,243	40,475	0	0	0
	Cogeneration	3,982,577	3,983	14,337	0	0	0	0	0	0
	Renewable	0	0	0	3,717,992	3,718	13,385	12,156,443	12,156	43,763
Rotomolding-blowmolding	Grid Electricity	10,275,627	10,276	36,992	11,766,004	11,766	42,358	15,974,117	15,974	57,507
	Cogeneration	514,730	515	1,853	0	0	0	0	0	0
	Renewable	1,072,789	1,073	3,862	4,410,189	4,410	15,877	7,011,776	7,012	25,242
Manufacture of water heaters	Grid Electricity	1,448,851	1,449	5,216	1,587,071	1,587	5,713	1,450,620	1,451	5,222
Distribution centers, offices, and stores in USA	Grid Electricity	461,349	461	1,661	466,140	466	1,678	366,255	366	1,319
	Renewable	0	0	0	0	0	0	39,841	40	143
Total energy consumption		56,204,738	56,205	202,337	57,643,353	57,643	207,516	59,294,821	59,295	213,461

Electric energy consumption by country (historical)

Country	2024		2025	
	Grid Electricity (kWh)	Renewable Energy (kWh)	Grid Electricity (kWh)	Renewable Energy (kWh)
Mexico	32,165,214	15,636,240	13,183,034	33,996,998
Guatemala	86,983	128,062	115,340	114,980
Nicaragua	0	73,805	0	72,722
Honduras	7,349	0	6,908	0
Costa Rica	8,152	0	12,790	0
Peru	476,271	0	3,225,784	0
Argentina	8,831,277	0	8,391,894	0
USA	230,000	0	134,530	39,841

Fuel use by source and country (historical)

Country	2024				2025			
	Natural Gas (GJ)	LP Gas (GJ)	Diesel (GJ)	Gasoline (GJ)	Natural Gas (GJ)	LP Gas (GJ)	Diesel (GJ)	Gasoline (GJ)
Mexico	137,638	29,132	362	528	82,542	17,011	144	174
Guatemala	0	28,050	0	0	0	30,853	0	0
Nicaragua	0	6,072	0	0	0	4,969	0	0
Peru	33,039	0	0	0	17,617	940	0	0
Argentina	52,078	29	117	0	51,839	78	0	0
Total	222,755	63,284	479	528	151,997	53,852	144	174
Total GJ 287,047				Total GJ 206,168				

Total consumption energy (historical)

GRI 302-3, 302-4

	2023	2024	2025
Total Consumption (GJ) (Energy + Fuel)	483,112	492,885	418,167
Intensity (GJ/t of Processed Resin and Metal)	5.60	5.25	5.16

When calculating intensity, the analysis considers only manufacturing plants.



Emissions

GRI 305-1, 305-2, 305-3, 305-4, 305-5, 305-7

SDG 7, 12, 13

ISSB/TCFD MET-A, MET-B

Scope 1, Scope 2, and Scope 3 GHG emissions (tCO₂e, historical)

	2023	2024	2025	Annual Variation
Scope 1	16,282	16,413	11,962	-27%
Scope 2 – Market Based	23,628	19,259	10,179	-47%
Scope 2 – Location Based	24,113	25,190	25,277	0.3%
Total (Scope 1 + Scope 2)	39,910	35,672	22,141	-38%
Intensity (tCO ₂ e/t of Resin and Metal Processed)	0.43	0.38	0.27	-28%
Scope 3	354,202	277,120	277,349	0%

During 2025, scope 1 and 2 emissions showed a material decline versus the prior year, decreasing from **35,672 tCO₂e to 22,141 tCO₂e**. This 38% reduction was primarily associated with the increased procurement of renewable energy and continued operational efficiency initiatives across our manufacturing plants.

Scope 1 and 2 GHG emissions (tCO₂e) by country (2025)

	Scope 1 emissions	Scope 2 emissions	Intensity (tCO ₂ e/t of resin and metal processed)
Mexico	5,742	5,761	0.19
Argentina	2,902	3,603	0.50
Peru	1,050	635	0.35
Guatemala	1,955	34	0.62
Nicaragua	313	0.003	0.57
DC Costa Rica	0	1	-
DC Honduras	0	4	-
Stores USA	0	47	-
Corpo MX	0	94	-
Total	11,962	10,179	0.27

When calculating intensity, the analysis considers only manufacturing plants.



Total emissions Scope 1 and 2 (tCO₂e) by country (historical)

	2023 total emissions (tCO ₂ e)	2024 total emissions (tCO ₂ e)	2025 total emissions (tCO ₂ e)
Mexico	28,103	24,557	11,503
Argentina	7,885	6,687	6,505
Peru	2,006	2,048	1,685
Guatemala	1,465	1,801	1,989
Nicaragua	260	384	313
DC Costa Rica	1	1	1
DC Honduras	4	5	4
Stores USA	90	91	47
Corpo MX	96	98	94
Total	39,910	35,672	22,141

Scope 1 (S1) covers direct emissions generated by fuel combustion, including natural gas, LP gas, diesel, and gasoline.

Scope 2 (S2) refers to indirect emissions associated with the generation of purchased electricity consumed by the Group.

Scope 3 (S3) includes all other indirect emissions across the Group's value chain, spanning raw material extraction and production, product distribution, product use, and end of life treatment and disposal.



Scope 3 GHG emissions (tCO2e) by category (2025)

Category	Description	Methodology	Total emissions tCO2e	Scope 3 contribution (%)
Category 1	Purchased goods and services	Estimation by expenses and costs/ Estimation by carbon and supplier factor	39,312	14%
Category 2	Capital goods and services	Estimation by expenses and costs	1,684	1%
Category 3	Fuel and energy related activities (not included in scopes 1 and 2)	Average data method	1,896	1%
Category 4	Upstream transportation and distribution	Emission factors	23,161	8%
Category 5	Waste generated in operations	Emission factors	306	<1%
Category 6	Business travel	Estimation by expenses and costs	274	<1%
Category 7	Employee commuting	Estimation by average/standard factor	4,602	2%
Category 8	Upstream leased assets	Not applicable to Grupo Rotoplas operations	-	-
Category 9	Downstream transportation and distribution	Not applicable to Grupo Rotoplas operations	-	-
Category 10	Processing of sold products	Not applicable to Grupo Rotoplas operations	-	-
Category 11	Use of sold products	Estimation by products' carbon footprint and energy consumption	188,203	68%
Category 12	End-of-life treatment of sold products	Estimation with product carbon footprint	17,911	6%
Category 13	Downstream leased assets	Not applicable to Grupo Rotoplas operations	-	-
Category 14	Franchises	Not applicable to Grupo Rotoplas operations	-	-
Category 15	Investments	Not applicable to Grupo Rotoplas operations	-	-
Total Scope 3 Emissions			277,349	100%



Processed materials (Tons) by Grupo Rotoplas (historical)

Materials	2023	2024	2025
Pre-processed Resin (Milling)	26,964	26,812	21,428
Processed Resin (Manufacturing)	52,288	60,860	54,408
Metal Used (Water Heaters)	6,984	6,130	5,244
Recycled resin	12,428	14,192	13,175
% of recycled material incorporated	23.8%	23.3%	23.2%

In 2025, Rotoplas implemented a processed materials commercialization scheme, which represented 9% of the total materials transformed at our Monterrey Compuestos plant. Additionally, we successfully incorporated 13,175 tons of recycled material into our production, representing 23.2% of the total resin processed.



Waste

GRI 306-3, 306-4, 306-5

SASB RT-CH-150a.1

Waste generation by type (Tons) and country (historical)

	2023			2024			2025		
	Urban Solid Waste	Special Handling Waste	Hazardous Waste	Urban Solid Waste	Special Handling Waste	Hazardous Waste	Urban Solid Waste	Special Handling Waste	Hazardous Waste
Mexico	415	404	39	383	568	54	349	584	51
Guatemala	33	84	0	23	63	19	20	93	83
Nicaragua	2	6	0	0	4	0	0	13	0
Peru	8	59	3	13	68	4	15	52	6
Argentina	239	0	81	225	286	34	151	432	62
Total	697	553	123	644	990	111	535	1,174	203

Waste destination by type and country (2025)

	Mexico		Guatemala		Nicaragua		Peru		Argentina		Total	
	Ton	%	Ton	%	Ton	%	Ton	%	Ton	%	Ton	%
Urban Solid Waste												
Landfill Disposal	349	35%	20	10%	0	0%	15	21%	151	23%	535	28%
Special Handling Waste												
Recycled	584	59%	93	47%	13	100%	52	71%	432	67%	1,174	62%
Hazardous Waste												
Incineration With Energy Recovery	51	5%	83	42%	0	0%	6	8%	62	10%	203	10%
Total	984	100%	196	100%	13	100%	73	100%	645	100%	1,912	100%

Note: Hazardous waste is not recycled



Climate Scenario Analysis

GRI 201-2

SDG 13

ISSB/TCFD EST-B

 Short term (2026)
  Medium term (2030)
  Long term (2050)

Across short-, medium-, and long-term horizons, this table provides an overview of the principal risks, their expected financial implications, and the potential effects on our operations.

Type of Risk	Description	Time Horizon and Probability of Occurrence	Possible Impact to our Operations
Physical – Chronic	For our Mexico and Central America operations, extreme temperatures and heatwaves represent a relevant climate risk, driven by shifts in the annual average maximum temperature and the increasing frequency of heatwave events across these geographies.	 Moderate  Moderate  High	Extreme high temperatures can cause: • Temporary interruptions in plant operations • Higher cooling costs and increased exposure to workforce health risks • Faster material degradation, resulting in higher maintenance expenses
	Within our South America operations, drought conditions are assessed by monitoring the maximum number of consecutive days with less than 1 mm of daily precipitation, as a key indicator of prolonged dryness and related operational exposure.	 Moderate  Low  Low	Prolonged drought conditions may result in: • Increased social unrest risk driven by water access constraints • Potential restrictions on water use that could reduce production capacity • Higher water resource costs, which may place upward pressure on product pricing
	Across our Mexico operations, drought exposure is evaluated by tracking the maximum consecutive days with less than 1 mm of daily precipitation, providing a consistent indicator of prolonged dry periods and potential operational implications.	 High  High  High	Extended drought periods may lead to: • Greater social unrest risk associated with water access constraints • Potential water use restrictions that could limit production capacity • Reduced availability of key raw materials, such as resins, affecting both pricing and supply
Physical – Acute	In the United States operations, intense precipitation is monitored through the occurrence of heavy rainfall episodes measured over five consecutive days, serving as a key indicator of extreme rain events and related operational exposure.	 High  Moderate  Moderate	Heavy rainfall events may result in: • River flooding that disrupts supply chains • Damage to key assets and operational interruptions at stores
Physical – Chronic	For Mexico and Central America operations, water availability is evaluated through indicators of water stress and scarcity, reflecting potential constraints on supply and the broader operating context in these regions.	 Very High  Very High  Very High	Lower water availability may result in: • Increased social unrest risk associated with water access constraints • Potential water use restrictions that could limit production capacity • Disruptions to product manufacturing, affecting availability and increasing costs • Shortages of key raw materials, including resins

Type of Risk	Description	Time Horizon and Probability of Occurrence	Possible Impact to our Operations
Transition – Market	Shifts in recycled resin demand may create supply chain exposure, particularly in securing access to post recycled resin suppliers required for the manufacturing of Rotoplas products.	 Moderate  High  Moderate	Variability in raw materials may result in: • Shifts in raw material availability that could affect progress toward sustainability goals • Potential cost volatility, influencing pricing strategy • Lower market momentum and reduced revenue growth
Transition – Policy	Evolving requirements on water use and quality may increase regulatory exposure, driven by stricter water related regulations across the markets where Rotoplas operates.	 Low  Low  Low	Stronger enforcement of water-related regulations may lead to: • Higher operating costs driven by stricter water use and quality disclosure requirements • Potential revenue pressure if product offerings do not meet evolving standards and lose competitiveness relative to peers
	Growing regulation on climate change and carbon pricing may heighten compliance requirements, particularly as Mexico expands its policy and regulatory frameworks related to climate change and carbon pricing.	 Low  Moderate  Moderate	Expanded climate change and carbon pricing policies may result in: • Higher costs across the value chain • Increased operating expenses associated with implementing measures to meet more stringent climate targets, driven by Mexico's higher climate ambition
Technology	Advances in digital solutions and automation for water management represent a key technological trend, including efficiency enhancements enabled by automation, machine learning and AI.	 Low  Moderate  Very High	Greater adoption of digital solutions and automation in water management may deliver: • Lower operating costs through AI enabled efficiency improvements • Reduced leakage and stronger water utilization supported by advanced systems • Increased use of low carbon energy in water treatment and monitoring • Improved water quality and a lower environmental footprint through more effective wastewater treatment
Policy	A growing number of policies focused on water use and water security may shape the operating landscape, particularly as new measures aim to improve water infrastructure and expand access to water and sanitation. Increase in the number of policies related to water use and water security: Greater number of policies related to the improvement of water infrastructure and access to water and sanitation.	 Moderate  Very High  Very High	Stronger enforcement, broader scope of existing requirements, or the introduction of new water quality and use policies may generate the following outcomes: • Lower capital and operating costs associated with water access and drinking water services • A wider potential customer base driven by expanded access to water and the development of new water infrastructure • Improved access to funding to implement water management and water infrastructure projects

Note: for reporting purposes, Central America includes Guatemala, El Salvador, Costa Rica, Honduras, and Nicaragua.

Low-Carbon and Circular Solutions Portfolio

GRI 301-3, 305-5
SDG 12, 13
SASB RT-CH-410a.1

Sales for the circular and low-carbon solutions portfolio totaled MXN 6.9 billion, representing 64% of Grupo Rotoplas' total sales in 2025. This portfolio represented 58% of total sales in 2022, 50% in 2023, and 60% in 2024.



Solution name	Description
1,100 L Tinaco Plus+ (Water Tank)	- Manufactured with up to 40% recycled content. - Delivers up to 95% water savings during the manufacturing process. - Rejected products are fully reintegrated into production, reaching 100% reuse. - Requires 70% less manufacturing time compared to conventional methods. - Lowers CO₂ emissions through the incorporation of recycled materials. - Production activities include a higher participation of women. - Recognized as the first water tank in Latin America to obtain an Environmental Product Declaration, validating its environmental impact. - Integrates Expel® technology to inhibit bacterial growth. - Uses a Hydro-Net® filter to retain dirt and sediment, supporting cleaner water. - Includes a lifetime guarantee.
Conventional 1,100 L Water Tank	- Delivers a 5% decrease in fuel consumption. - Incorporates up to 17% recycled material content.
Biodigester	- Delivers sanitation solutions for homes that are not connected to a sewer network. - Provides primary treatment for domestic wastewater, helping prevent groundwater contamination. - Contributes to lower methane emissions. - Supports higher soil productivity by improving water retention and porosity. - Helps reduce contamination risks for both surface water and groundwater. - Designed to operate without odors or pathogenic agents. - Manufactured with up to 35% recycled content.
Electric Shower	- Reaches 95% energy efficiency through rapid, consistent water heating. - Replaces fossil fuel use by operating with electricity. - Delivers hot water immediately, helping avoid water waste during waiting periods.
bebbia – Drinking Water Purification	- Delivers high quality water for homes, businesses, and offices. - Helps reduce single use plastic waste. - Lowers CO₂ emissions by avoiding bottled water consumption and reducing transportation requirements. - Enables real time monitoring of water consumption.
Pipes	- Integrates zero leak technology to support water conservation. - Enhances water quality through an antibacterial coating. - Certain SKUs hold environmental certifications for water and energy efficient manufacturing.
Rotoplas Servicios de Agua (RSA) and Acuantia Brazil – Wastewater Treatment Plants	- Delivers up to 90% lower water use from local networks. - Helps prevent rivers, lakes, and seas from contamination linked to untreated discharges. - Enables recycled water to be used for secondary activities.
riego – Irrigation Systems	- Encourages more efficient water use. - Helps reduce the consumption of fertilizers and pesticides. - Supports higher productivity in agricultural plots.

Our Social Performance

Communities

Social investment (2025)²
GRI 203-1

	Contributions in MXN	Contributions in S./	People Impacted
Mexico	\$18,027,857	-	182,910
Peru	\$46,400	S./ 9,116	16,856
Total	\$18,074,257	-	199,766

² Includes contributions to NGOs, cash and in-kind donations made to initiatives during 2025, as well as the cultural and water-awareness activities outlined in the Social Impact section of this report.

Our team

Labor Demographics and Diversity
GRI 2-7, 405-1, 401-1

Employees breakdown by gender and age group (historical)

Gender	Age Group	2023	2024	2025	Variation (2025 vs 2024) (%)
Men	< 30	583	588	497	-15.5%
	30-50	1,734	1,693	1,569	-7.3%
	> 50	341	341	302	-11.4%
Women	< 30	170	197	175	-11.2%
	30-50	584	601	594	-1.2%
	> 50	71	82	88	7.3%
Total	MEN	2,658	2,622	2,368	-9.7%
	WOMEN	825	880	857	-2.6%
	< 30	753	785	672	-14.4%
	30-50	2,318	2,294	2,163	-5.7%
	> 50	412	423	390	-7.8%
Grupo Rotoplas Total		3,483	3,502	3,225	-7.9%



Employees breakdown by employment category and age group (2025)

	< 30		30-50		> 50		Total				
	Women	Men	Women	Men	Women	Men	Women	%	Men	%	Total
Executive	0	1	8	43	3	13	11	16%	57	84%	68
Middle Management	6	11	114	262	14	47	134	30%	320	70%	454
Individual Employees	75	103	245	468	19	76	339	34%	647	66%	986
Operational Employees	94	382	227	796	52	166	373	22%	1,344	78%	1,717
Total	175	497	594	1,569	88	302	857	27%	2,368	73%	3,225

Employees breakdown by employment category and age group (historical)

Executive		2023	2024	2025	Variation (2025 vs 2024) (%)
Total		79	72	68	-5.6%
Total	< 30	0	0	1	100%
	30-50	56	53	51	-3.8%
	> 50	23	19	16	-15.8%
	Total	67	60	57	-5.0%
Men	< 30	0	0	1	100%
	30-50	46	44	43	-2.3%
	> 50	21	16	13	-18.8%
	Total	12	12	11	-8.3%
Women	< 30	0	0	0	-
	30-50	10	9	8	-11.1%
	> 50	2	3	3	0.0%

Middle Management		2023	2024	2025	Variation (2025 vs 2024) (%)
	Total	475	473	454	-4.0%
Total	< 30	25	23	17	-26.1%
	30-50	397	391	376	-3.8%
	> 50	53	59	61	3.4%
	Total	360	349	320	-8.3%
Men	< 30	20	17	11	-35.3%
	30-50	294	284	262	-7.8%
	> 50	46	48	47	-2.1%
	Total	115	124	134	8.1%
Women	< 30	5	6	6	0.0%
	30-50	103	107	114	6.5%
	> 50	7	11	14	27.3%

Individual Employees		2023	2024	2025	Variation (2025 vs 2024) (%)
	Total	1,060	1,042	986	-5.4%
Total	< 30	201	199	178	-10.6%
	30-50	762	750	713	-4.9%
	> 50	97	93	95	2.1%
	Total	723	686	647	-5.7%
Men	< 30	127	117	103	-12.0%
	30-50	515	492	468	-4.9%
	> 50	81	77	76	-1.3%
	Total	337	356	339	-4.8%
Women	< 30	74	82	75	-8.5%
	30-50	247	258	245	-5.0%
	> 50	16	16	19	18.8%

Operational Employees		2023	2024	2025	Variation (2025 vs 2024) (%)
Total		1,869	1,915	1,717	-10.3%
Total	< 30	527	563	476	-15.4%
	30-50	1,103	1,100	1,023	-7.0%
	> 50	239	252	218	-13.5%
	Total	1,508	1,527	1,344	-12.0%
Men	< 30	436	454	382	-15.9%
	30-50	879	873	796	-8.8%
	> 50	193	200	166	-17.0%
	Total	361	388	373	-3.9%
Women	< 30	91	109	94	-13.8%
	30-50	224	227	227	0.0%
	> 50	46	52	52	0.0%

Employees breakdown by operations, gender and employment category (2025)

Country	Men	Women	Administrative Positions (Men)	Administrative Positions (Women)	Operational Positions (Men)	Operational Positions (Women)	Total
Mexico	1,471	687	710	336	761	351	2,158
Brazil	38	5	26	5	12	0	43
Argentina	604	94	148	73	456	21	698
Central America	101	16	46	16	55	0	117
Peru	116	30	56	29	60	1	146
USA	38	25	38	25	0	0	63
Total	2,368	857	1,024	484	1,344	373	3,225

Note: for reporting purposes, Central America includes Guatemala, El Salvador, Costa Rica, Honduras, and Nicaragua.

Employees breakdown by nationality (% , historical)

	2023	2024	2025
Mexico	66.1%	66.8%	66.6%
Brazil	1.3%	1.2%	1.3%
Argentina	22.2%	21.6%	21.0%
Guatemala	2.4%	2.0%	2.6%
Nicaragua	0.5%	0.5%	0.6%
Honduras	0.1%	0.1%	0.2%
El Salvador	0.1%	0.1%	0.1%
Costa Rica	0.1%	0.1%	0.1%
Peru	4.2%	4.4%	4.8%
USA	2.4%	1.9%	1.8%
Others	0.9%	0.8%	0.8%

Employees breakdown by nationality (historical)

	2023	2024	2025	Variation (2025 vs 2024)(%)
Mexico	2,303	2,339	2,149	-8.1%
Brazil	45	43	43	0.0%
Argentina	773	757	677	-10.6%
Guatemala	68	84	85	1.2%
Nicaragua	16	17	18	5.9
Honduras	5	5	5	0.0%
El Salvador	5	5	4	-20.0%
Costa Rica	3	3	4	33.3%
Peru	148	155	155	0.0%
USA	84	65	59	-9.2%
Other	33	29	26	-10.3%
Total	3,483	3,502	3,225	-7.9%

Employees breakdown by country (% , historical)

	2023	2024	2025
Mexico	66.1%	67.2%	66.9%
Brazil	1.2%	1.2%	1.3%
Argentina	23.0%	21.7%	21.6%
Central America	2.7%	3.2%	3.6%
Peru	4.0%	4.5%	4.5%
USA	2.6%	1.9%	2.0%

Our workforce composition by nationality is closely linked to the number of Employees working in each country.

Note: for reporting purposes, Central America includes Guatemala, El Salvador, Costa Rica, Honduras, and Nicaragua.

Employees breakdown by type of contracts (historical)

	2023	2024	2025
# Employees	3,483	3,502	3,225
% Indefinite Contracts	95.8%	96.6%	98.5%
% of Women	23.6%	25.1%	26.6%

Employees breakdown by gender (female, historical)

	2023	2024	2025
Share of Women in the Workforce	24%	25%	27%
Share of Women in all Management Positions	30%	23%	28%
Share of Women in Junior Management Positions	24%	24%	30%
Share of Women in Top Management Positions	14%	17%	16%
Share of Women in Management Positions and Revenue-Generating Functions	17%	24%	26%
Share of Women in STEM Positions	17%	17%	18%

Remuneration (2025)

GRI 405-2

Management Level	Salaries Ratio by Gender		Mean Monthly Average Salary (MXN)	Monthly Average Salary Women (MXN)		Monthly Average Salary Men (MXN)	
	Fixed	Fixed + Variable	Fixed + Variable	Fixed	Fixed + Variable	Fixed	Fixed + Variable
Executive	77%	76%	269,220	233,367	233,367	302,284	305,073
Middle Management	96%	93%	108,207	100,924	104,393	104,729	112,021
Individual Employees	107%	100%	41,503	38,509	41,405	36,044	41,601
Operators	100%	90%	14,643	11,202	13,890	11,157	15,398
Average Whole Workforce	103%	98%	42,363	38,884	41,742	37,610	42,587



Turnover

GRI 401-1

Voluntary turnover rate by country (historical)

Country	2023	2024	2025
Mexico	16.1%	20.6%	16.5%
Brazil	6.6%	17.1%	2.5%
Argentina	5.2%	3.6%	5.9%
Central America	14.7%	23.9%	22.2%
Peru	7.6%	4.3%	4.9%
USA	26.0%	21.4%	9.4%
Grupo Rotoplas Voluntary Turnover	13.1%	16.1%	13.5%

Note: for reporting purposes, Central America includes Guatemala, El Salvador, Costa Rica, Honduras, and Nicaragua.

Total turnover rate by country (historical)

Country	2023	2024	2025
Mexico	30.7%	50.8%	41.0%
Brazil	39.5%	31.7%	12.5%
Argentina	11.6%	11.7%	17.3%
Central America	28.7%	34.5%	28.2%
Peru	18.7%	9.2%	10.5%
USA	61.5%	65.7%	35.9%
Grupo Rotoplas Total Turnover	26.6%	39.6%	33.6%

Note: for reporting purposes, Central America includes Guatemala, El Salvador, Costa Rica, Honduras, and Nicaragua.

	New Hires				Dismissals							
	Temporary Contracts		Indefinite Contracts		Voluntary Departures		Involuntary Departures		Total Headcount with Indefinite Contracts		Turnover Rate (Year-End 2025)	
	W	M	W	M	W	M	W	M	W	M	Total	Voluntary Departures
Mexico	12	53	159	443	100	249	100	421	678	1,442	41.0%	16.5%
< 30	3	31	60	205	42	103	23	142	146	335	64.4%	30.1%
30 - 50	7	21	94	214	49	119	69	211	459	906	32.8%	12.3%
> 50	2	1	5	24	9	27	8	68	73	201	40.9%	13.1%
Brazil	0	0	2	2	1	0	1	3	4	36	12.5%	2.5%
< 30	0	0	1	0	0	0	0	0	2	1	0.0%	0.0%
30 - 50	0	0	1	2	1	0	1	2	2	30	12.5%	3.1%
> 50	0	0	0	0	0	0	0	1	0	5	20.0%	0.0%
Argentina	0	0	9	12	7	34	5	74	94	599	17.3%	5.9%
< 30	0	0	3	5	2	6	1	7	14	95	14.7%	7.3%
30 - 50	0	0	6	7	5	23	4	57	73	436	17.5%	5.5%
> 50	0	0	0	0	0	5	0	10	7	68	20.0%	6.7%
Central America	0	0	6	31	4	22	3	4	16	101	28.2%	22.2%
< 30	0	0	2	9	0	8	1	1	2	26	35.7%	28.6%
30 - 50	0	0	4	21	4	13	2	3	13	67	27.5%	21.2%
> 50	0	0	0	1	0	1	0	0	1	8	11.1%	11.1%
Peru	1	2	4	10	3	4	0	8	30	113	10.5%	4.9%
< 30	1	2	1	2	3	2	0	1	3	10	46.2%	38.5%
30 - 50	0	0	3	7	0	2	0	6	25	90	7.0%	1.7%
> 50	0	0	0	1	0	0	0	1	2	13	6.7%	0.0%
USA	1	0	3	12	0	6	6	11	25	39	35.9%	9.4%
< 30	0	0	1	4	0	1	0	2	5	8	23.1%	7.7%
30 - 50	1	0	2	8	0	4	5	5	16	24	35.0%	10.0%
> 50	0	0	0	0	0	1	1	4	4	7	54.5%	9.1%
Total	14	55	183	510	115	315	115	521	847	2,330	33.6%	13.5%
< 30	4	33	68	225	47	120	25	153	172	475	53.3%	25.8%
30 - 50	8	21	110	259	59	161	81	284	588	1,553	27.3%	14.0%
> 50	2	1	5	26	9	34	9	84	87	302	35.0%	14.1%



Note: for reporting purposes, Central America includes Guatemala, El Salvador, Costa Rica, Honduras, and Nicaragua.

Training and talent development

GRI 404-1, 404-3

Average hiring cost (historical)

	2022	2023	2024	2025
Average Hiring Cost (MXN)	\$2,509	\$2,813	\$3,294	\$2,814

Training hours breakdown by employment category (historical)

		2022	2023	2024	2025
Administrative Staff	Training Hours	23,312	7,319	13,878	6,754
	Average Training Hours Per Employee	1.8	1.8	8.4	4.5
Operational Staff	Training Hours	4,358	15,595	16,569	10,090
	Average Training Hours Per Employee	1.6	1.0	9.3	6.3
Total	Training Hours	27,670	22,914	30,447	16,844
	Average Training Hours Per Employee	3.4	1.2	8.8	5.2



AprendeR courses and attendees (2025)

	Courses	Attendees
Mexico	119	6,670
Peru	43	598
Argentina	51	1,822
Central America	39	433
Brazil	31	235
United States	37	618
Total	320	10,376

Note: for reporting purposes, Central America includes Guatemala, El Salvador, Costa Rica, Honduras, and Nicaragua.

Total training cost per country (2025)

Country	MXN	Local Currency
Mexico and Central America	\$7.6M	\$7.6M
Argentina	\$47K	ARS \$3.7M
Peru	\$127K	S./ 24,500
United States and Brazil	\$80.9K	USD \$4,550
Total	\$8.3M	-

During 2025:

On average, our FTE received 5.23 hours of training and development.

Investment in training and development reached MXN \$2,573 per FTE.

Training Hours by Gender and Country (2025)

Country	On-Site Training			Remote Training		
	Total	W	M	Total	W	M
Mexico	8,262	2,511	5,751	3,560	1,468	2,092
Peru	193	4	189	648	207	441
Central America	994	0	994	200	65	135
Argentina	641	32	609	1,706	553	1,153
Brazil	0	0	0	288	47	241
USA	0	0	0	352	122	230
Total	10,090	2,547	7,543	6,754	2,462	4,292

Number of employees whose performance has been evaluated by employment category (historical)

	2023	2024	2025	Variation (2025 vs 2024) (%)
Executive	67	65	61	-6.2%
Middle Management	434	461	404	-12.4%
Individual Employees	908	828	817	-1.3%
Total	1,409	1,354	1,282	-5.3%

Occupational health & safety

GRI 403-9, 403-10
SASB RT-CH-320a.1, RT-CH-350a.1, RT-CH-540a.1

Grupo Rotoplas health and safety indicators:
employees and contractors (historical)

	2023	2024	2025
N° of Minor Injuries	72	125	102
N° of Lost Time Injuries	42	56	104
N° of Occupational Diseases	1	2	1
N° of Casualties	0	0	0
N° of Days Lost Due To Injury	705	573	1,483
Lost Time Incident Rate	0.89	0.93	2.43
Index of Occupational Diseases	0.03	0.03	0.02
Absenteeism Rate	20.24	16.36	45.98

Since 2024, LTIR (Lost Time Incident Rate) has been calculated using the SASB methodology, defined as (number of lost time injuries/total worked hours) * 200,000.
Total worked hours in 2025 amounted to 8,576,958.



Note: for reporting purposes, Central America includes Guatemala, El Salvador, Costa Rica, Honduras, and Nicaragua.

Grupo Rotoplas health and safety indicators: employees and contractors (per region, 2025)

	2025
Mexico and Central America	
N° of Minor Injuries	48
N° of Lost Time Injuries	59
N° of Occupational Diseases	0
N° of Casualties	0
N° of Days Lost Due to Injury	567
Lost Time Incident Rate	1.78
Index of Occupational Diseases	0
Absenteeism Rate	24.92
Total Worked Hours	6,615,562
Number of Employees	2,275

	2025
Argentina	
N° of Minor Injuries	6
N° of Lost Time Injuries	40
N° of Occupational Diseases	0
N° of Casualties	0
N° of Days Lost Due to Injury	842
Lost Time Incident Rate	5.84
Index of Occupational Diseases	0
Absenteeism Rate	120.63
Total Worked Hours	1,370,259
Number of Employees	698

	2025
Peru	
N° of Minor Injuries	48
N° of Lost Time Injuries	5
N° of Occupational Diseases	1
N° of Casualties	0
N° of Days Lost Due to Injury	74
Lost Time Incident Rate	2.66
Index of Occupational Diseases	0.53
Absenteeism Rate	50.68
Total Worked Hours	376,364
Number of Employees	146



Wellness programs and benefits (2025)

GRI 403-6

Initiative

Benefits

2025 Results

Wellhub (Extended To Family Members)	Commercial Partnerships	Ayam – Workplace Stress Management	Savings Program
- Promotion of new gyms - Wellhub virtual stand - Launch of \$0 plan 30 days free promotion +3,000 affiliated gyms - Participation in the annual health fair	- Capitanes basketball team - Chanfle - Ticketmaster - Dell - Chopo - Sports World - Justo - BMW - Monet - GoBenefits, as part of the ReConoce program	68 meditation breaks and mindfulness sessions scheduled for all employees - On-site activities - Meditation capsules available through the app - Webinars on mental, physical, and nutritional health - Invitation extended to family members - Tailored sessions for team members across different company areas - Development of the Ayam Studio at Rotoplas' headquarters, a dedicated space for mindfulness and mental training	- Savings and loan campaigns - Strengthening of the savings program benefits - Definition of guidelines for extraordinary contributions - Adjustment to the investment rate strategy
2,788 registered employees and 1,267 family members. More than 17,300 check-ins at affiliated gyms throughout the year	Available to 100% of our workforce	More than 640 sessions with employees	1,856 participants in the savings programs, representing 86% of the eligible population.

Our Governance Performance

Strategic partnerships for social impact

GRI 2-28

Associations

Mexico

- Mexican Business Council
- Mexican Chamber of the Manufacturing Industry¹ (CANACINTRA)
- CAINTRA (Nuevo Leon)
- Water Advisory Council² (CCA)
- ESG Committee of the Mexican Stock Exchange
- Employers' Confederation of the Mexican Republic³ (COPARMEX)
- National Agricultural Council (CNA)

Argentina

- Argentine Chamber of the Plastics Industry⁴ (CAIP)
- Argentine Chamber of Gas Appliance Manufacturers⁵ (CAFAGAS)
- Association of Argentine Importers and Exporters⁶ (AIERA)
- Argentina-Mexico Chamber of Commerce⁷ (CAMEX)
- Argentine Institute of Corporate Social Responsibility and Sustainability⁸ (IARSE)
- Business Foundation for Quality and Excellence⁹ (FUNDECE)
- Argentine Society for Continuous Improvement¹⁰ (SAMECO)
- Argentine Logistics Business Association¹¹ (ARLOG)
- Pilar Industrial Park Business Chamber¹² (CEPIP)
- Argentine Institute for Standardization and Certification¹³ (IRAM)

Brazil

- Trata Brazil Institute¹⁴ (ITB)

Central America

- Guatemalan Chamber of Construction¹⁵ (CGC)

Peru

- Aquafondo – Water Fund for Lima and Callao
- Peruvian Chamber of Construction
- Peru-Mexico Chamber of Commerce¹⁶

¹ Cámara Nacional de la Industria de la Transformación (CANACINTRA).

² Consejo Consultivo del Agua (CCA).

³ Confederación Patronal de la República Mexicana (COPARMEX).

⁴ Cámara Argentina de la Industria Plástica (CAIP).

⁵ Cámara Argentina de Fabricantes de Artefactos a Gas (CAFAGAS).

⁶ Asociación de Importadores y Exportadores Argentinos (AIERA).

⁷ Cámara Argentino Mexicana (CAMEX).

⁸ Instituto Argentino de Responsabilidad Social, Empresaria y Sustentabilidad (IARSE).

⁹ Fundación Empresarial para la Calidad y la Excelencia (FUNDECE).

¹⁰ Sociedad Argentina Pro Mejoramiento Continuo (SAMECO).

¹¹ Asociación Argentina de Logística Empresarial (ARLOG).

¹² Cámara Empresaria Parque Industrial de Pilar (CEPIP).

¹³ Instituto Argentino de Normalización y Certificación.

¹⁴ Instituto Trata Brasil (ITB).

¹⁵ Cámara Guatemalteca de la Construcción (CGC).

¹⁶ Cámara de Comercio Peruano Mexicana.

Breakdown of lobbying and representation contributions

Recipient	Type of Activity	Issue or Topic	Amount (MXN)
Water Advisory Council	Interest representation	Water security and public policy dialogue on water-related issues	\$250,000
Mexican Business Council	Trade association / lobbying	Economic development, business competitiveness, and sustainability-related matters	\$5,000,000
National Agricultural Council	Trade association	Representation and promotion of agri-food activity.	\$250,000
CANACINTRA	Trade association	Industrial development and manufacturing sector priorities	\$268,122
COPARMEX	Trade association	Business competitiveness and issues related to the operating environment	\$35,450
CAINTRA (Nuevo Leon)	Trade association	Regional industrial development and policy matters	\$42,303
United Nations Global Compact	Multistakeholder initiative	Sustainable development priorities and ESG-related frameworks	\$195,300
Total			\$6,041,175

International initiatives

GRI 2-28

United Nations Global Compact CEO Water Mandate

Since joining the CEO Water Mandate in 2019, Rotoplas has remained part of a global network of OVER 150 companies committed to advancing responsible water stewardship and addressing shared water-related challenges. Through this initiative, the Company continues to recognize the strategic importance of water for people, productive activities, and ecosystems.

Each year, Rotoplas discloses its commitments and related advances through a Communication on Progress (CoP), consistent with the initiative’s principles of transparency and accountability. Participation in the CEO Water Mandate also fosters collaboration with stakeholders from the private sector, academia, civil society, and government to advance water-related action and support the Sustainable Development Goals (SDGs).

GRI 406-1

Classification	Description	Reporting Channel	No. of Cases	Country	Handled by Ethics Committee	Resolution
Gender violence - Harm to workplace climate	Gender violence	Ethics Point	2	Argentina	No	Human Resources involved
		Internal escalation		Mexico	Yes	Employment termination
Gender violence - Harm to workplace climate	Work harassment	Ethics Point	1	Mexico	No	Internal review
Gender violence - Harm to workplace climate	Sexual harassment	Internal escalation	1	Mexico	No	End of contractual relation
Corruption-related acts	Violation to sales-related policies	Ethics Point	5	Mexico	No	Employment termination
		Internal escalation		Nicaragua	Yes	Employment termination
		Ethics Point		Mexico	Yes	Employment termination
		External whistleblower		Mexico	Yes	Employment termination
		Internal escalation		Mexico	Yes	Internal review
Corruption-related acts	Fraud - reporting alterations	Reasonable suspicion	3	Mexico	No	Unfounded
		External whistleblower		Mexico	Yes	Internal correction
		Internal escalation		Guatemala	No	Employment termination
Corruption-related acts	Fraud - supplier management	External whistleblower	3	Mexico	No	End of contractual relation
		Internal escalation		Mexico	No	Unfounded
		Ethics Point		Mexico	Yes	End of contractual relation
Corruption-related acts	Attempted bribery	External whistleblower	2	Mexico	Yes	End of contractual relation
		Ethics Point		Mexico	No	Internal filling
Corruption-related acts	Committed bribery	External whistleblower	1	Argentina	No	Employment termination
Corruption-related acts	Conflict of interest	Ethics Point	2	Mexico	No	End of contractual relation
		Ethics Point		Mexico	No	Employment termination
Corruption-related acts	Financial loss	Internal escalation	2	Mexico	No	Internal filling
		Internal escalation		Peru	No	Unfounded
Corruption-related acts	Breach of trust	Reasonable suspicion	2	Argentina	No	Internal filling
		Reasonable suspicion		Mexico	No	Employment termination
			Total: 24			



Fines and sanctions summary (2025)

GRI 2-27, 416-2, 418-1

Classification	Description	Amount	Country	Resolution Status
Tax compliance	Late or incomplete tax filings	147,672	Mexico, Guatemala, Peru	Resolved
Environmental compliance	Infractions related to reporting or permit delays	63,534	Mexico	Resolved
Operational/safety	Minor safety or administrative infractions	433,566	Argentina, Nicaragua	Resolved
Labour-related sanctions	Fines from labour authorities	364,374	Argentina, Guatemala, Mexico	Resolved
Corruption, bribery or conflict of interest	Incidents/fines	0	N.A.	No cases reported
Anti-competitive behaviour	Incidents/fines	0	N.A.	No cases reported
Human rights, discrimination and labour harassment	Incidents/fines	0	N.A.	No cases reported
Significant legal proceedings	Any material litigation	0	N.A.	No cases reported
		Total: 1,009,146		

Note: During the period, no cases of non-compliance related to permits, standards, and regulations concerning water quality were recorded.

Risk management

Rotoplas risk matrix

Category	Risk	Description	Details
Market	Raw material price volatility	Increased costs driven by supply chain disruptions and inflationary pressures	Cost management and alternative sourcing
	Supply chain disruptions	Delays, shortages, and higher costs resulting from global factors	Diversification and supplier risk assessments
	Consumer income and preference shifts	Economic conditions affecting consumer purchasing power and demand patterns	Market analysis and adaptive commercial strategies
	Macroeconomic market impact	Macroeconomic shifts influencing demand across key sectors	Strategic planning and economic risk modeling
	Investment return uncertainty	Economic fluctuations affecting investment returns	Optimized capital allocation and risk-adjusted investments
	Local market dependency	Economic instability in local markets affecting sales performance	Market diversification initiatives
Category	Risk	Description	Details
Operational	Extreme weather and natural disasters	Severe weather events disrupting operations and supply chains	Climate risk assessment and contingency planning
	Temporary operational shutdowns	Unexpected events interrupting production and distribution activities	Business continuity and resilience planning
	Innovation and sustainability challenges	Failure to innovate that may weaken brand strength and competitiveness	Investment in R&D and sustainable solutions

Category	Risk	Description	Details
Regulatory	Foreign trade regulation changes	Import/export restrictions and trade policy adjustments	Regulatory monitoring and compliance adaptation
	Compliance cost increases	Regulatory changes increasing operational and compliance-related costs	Ongoing monitoring and financial impact assessment

Category	Risk	Description	Details
Financial	Growth management constraints	Insufficient financing, systems, and processes to support growth	Financial planning and controlled expansion strategies
	Rising interest rates and financing costs	Higher borrowing costs affecting future investments	Risk-adjusted financial planning
	Exchange rate volatility and inflation	Currency fluctuations and inflation affecting financial performance	Hedging strategies and inflation risk management

Risks by type

GRI 205-1, 3-3

Risk Type	Party Responsible	Actions
Ethics and corruption risks	Ethics Committee	The <i>Confía Rotoplas</i> whistleblower channel enables employees and other stakeholders to report potential concerns, supporting transparency and ethical conduct. This approach is reinforced through annual training on ethics and anti-corruption practices and policies.
Governance risks	Compliance	Supports alignment with applicable international and local regulations, as well as ethical and transparency standards. This includes ongoing monitoring of regulatory developments and the integration of risk assessments into corporate decision-making.
Financial and operational risks	CFO & Risk Management Team	Ongoing assessment of financial volatility, market conditions, and operational performance. Mitigation efforts include the implementation of digital tools and business intelligence solutions to help reduce potential disruptions.
Cybersecurity & data protection risks	CIO & Internal Audit	Strengthening cybersecurity protocols and business continuity measures. Actions include the implementation of real-time monitoring systems to help detect and prevent cyber threats.

Emerging risks

Emerging Risk	Description	Mitigation
Water availability and quality for our operations	Water-intensive processes depend on regional water availability and may be affected by climate change, pollution, and regulatory changes. Estimated impact: 2030: 1,424,598–2,653,122 MXN 2050: 1,459,077–2,649,563 MXN	• Technological replacement of machinery to support the manufacture of more water-efficient storage products • Water recirculation and recycling initiatives in manufacturing processes • Installation of rainwater harvesting systems • Construction of water treatment and recycling plants
Cyber vulnerability	Exposure to cyberattacks and data breaches, including risks affecting e-commerce and digital sales channels.	• Acquisition of insurance policies • Group-level employee training on cybersecurity issues • New security schemes where two-factor authentication is required • Penetration testing and vulnerability assessments • Updates to contingency plans
Political instability	Political and social movements across operating regions may generate instability affecting operations, logistics, and market conditions.	• Monitoring of macroeconomic conditions • Regular follow-up between business unit managers and the leadership team, with support from specialized economists • Contingency and business continuity plans
Transition to low-carbon economies	Climate policies and sustainability measures are changing production costs, sales dynamics, and logistics requirements. Estimated impact (MXN): 2030: cost reduction of 68M 2050: cost reduction of 149M	• Inventorying Scope 1, 2, and 3 greenhouse gas emissions to support mitigation planning • Awareness initiatives to promote a more sustainable supply chain • Renewable energy transition plans and energy efficiency initiatives at plants • Life cycle analysis of core products • Development of processes to calculate taxes related to carbon emissions into the atmosphere.

**SDGs, UN Global
Compact & Water
Mandate**

10



Contribution to the Sustainable Development Goals

Guided by the Impact Disclosure Guidance, Rotoplas uses its Sustainable Development Impact Disclosure (SDID) to explain how its business model, sustainability strategy, and growth priorities are intended to support sustainable development. In line with this approach, the Company aligns its operations and solutions with the United Nations Sustainable Development Goals most closely linked to its purpose.

Rotoplas helps improve access to water and sanitation, promotes more efficient use of resources, supports inclusive economic development, and advances lower-impact business practices. In this context, Rotoplas' 2025 actions and performance contribute primarily to SDGs 6, 8, 12 and 13.

SDG contribution overview

SDG	Goals	Contributions	2025 indicators
	6.1 Achieve universal and equitable access to safe and affordable drinking water for all. 6.2 Achieve access to adequate and equitable sanitation and hygiene for all. 6.4 Increase water-use efficiency across sectors. 6.a Strengthen international cooperation and capacity-building in water-related activities, including rainwater harvesting and reuse technologies. 6.b Support community participation in the management and improvement of water and sanitation services.	• Deployment of water solutions in urban, peri-urban, and rural contexts. • Expansion of technologies and services that improve access, storage, purification, treatment, reuse, and sanitation. • Promotion of more efficient water use in agriculture. • Community-based water and sanitation initiatives. • Environmental education and awareness efforts. • Collaboration with specialized organizations to strengthen technical knowledge and implementation capacity.	• MXN \$15 million invested in community water programs. • 15,824 m³ of water reused in manufacturing operations. • 1.2 million people benefited from access to sanitation through Rotoplas' solutions since 2021. • 200,000 people reached through social initiatives. • 500+ rainwater harvesting systems installed in schools.

SDG	Goals	Contributions	2025 indicators
8 DECENT WORK AND ECONOMIC GROWTH	8.2 Promote higher levels of economic productivity through diversification, technological upgrading, and innovation. 8.3 Support productive activities, entrepreneurship, and the growth of MSMEs. 8.4 Improve global resource efficiency and decouple growth from environmental degradation. 8.5 Achieve productive employment and equal pay for work of equal value. 8.8 Protect labor rights and promote safe and secure working environments.	- Development of innovative water-related products and services. - Strengthening of workplace safety and occupational health management. - Promotion of diversity, equity, and inclusion through our Diversity and Inclusion Committee Support for technical and professional capability-building through internal programs and academic partnerships.	50% satisfaction in the organizational climate survey 16,844 training hours delivered 47 women participants in leadership, mentoring, or professional development programs. 21 initiatives implemented to strengthen diversity, equity, and inclusion.
	12.5 Substantially reduce waste generation through prevention, reduction, recycling, and reuse. 12.6 Encourage companies to adopt sustainable practices and sustainability reporting. 12.8 Ensure that people have relevant information and awareness for sustainable development. 12.a Support scientific and technological capacity for more sustainable production and consumption.	- Incorporation of circularity criteria into operations and product design. - Use of recycled resins and reintegration of production rejects. - Development of solutions with greater material efficiency. - Sustainability communication and disclosure of EPD for Tinaco Plus+ and Tuboplus. - Supplier engagement on ESG matters. - Promotion of resource efficiency in agriculture and water use through riego.	- Incorporated 13,175 tons of recycled material into our production, representing 23.2% of the total resin processed - Tinaco Plus+ contains up to 40% recycled material and 100% of rejected resins are reintegrated into the production process 98% critical suppliers engaged on ESG or sustainability
	13.2 Integrate climate change measures into strategies, planning, and decision-making.	- Implementation of measures to support the transition to a lower-carbon business model. - Deployment of products and services that help address water stress and climate-related challenges. - Climate-related target setting and performance management. - Participation in initiatives and platforms that reinforce climate commitments and responsible business practices.	0.27 tCO₂e per ton of processed resin and metal 35% year-on-year reduction in Scope 1 and 2 GHG emissions - Progress 2025 against 2030 targets: Scope 1 - 11,962 tCO₂e Scope 2 - 10,179 tCO₂e Scope 3 - 277,349 tCO₂e - Submission and approval of climate targets with the Science Based Targets initiative (SBTi).

Reporting table

GRI 305-1, 305-2, 305-3, 305-4, 305-5

As part of its impact disclosure approach, Rotoplas maintains annual monitoring of selected indicators associated with its strategic priorities and long-term value creation.

Strategic Priority	Metric	Unit of Measure	Baseline	Baseline year	Target	Target Year	2025 Result
Sustainable growth of the traditional business	Volume of water purified by Rotoplas solutions	m³ (thousands)	404	2022	1,200	2025	1,400
	Water consumption intensity	m³ / ton of processed resin	1.27	2023	1.25	2025	1.14
	Volume of recovered water delivered to customers	m³ (millions)	20.4	2022	23	2025	25.8
	Recycled resin used	%	23.8	2023	24	2025	23.2
Growth and development of new businesses	Total households and institutional clients served by <i>bebbia</i>	# of subscribers	111,000	2023	145,000	2025	+168,000
	People with access to sanitation	# of people (thousands, cumulative)	553	2022	1,000	2025	1,200
Inclusive operations	Women in the workforce	%	24	2023	30	2025	27
Energy efficiency of operations	CO₂ intensity (Scopes 1 and 2)	tCO₂e / ton of processed resin and metal	0.48	2022	0.41	2025	0.27
	Scope 1 emissions	tCO₂e	22,098	2022	12,817	2030	11,962
	Scope 2 emissions	tCO₂e	22,856	2022	13,257	2030	10,179
	Scope 3 emissions	tCO₂e	376,286	2022	277,120	2030	277,349

Progress on the Global Compact Principles

In line with Rotoplas’ continued commitment to the Ten Principles of the United Nations Global Compact, this Communication on Progress presents the main internal frameworks through which the Company advances its commitments in the areas of human rights, labor, environment, and anti-corruption. The table below summarizes the principles addressed, together with the key policies, codes, and strategic documents that support their implementation across the Company.

Pillar	Principle	Supporting documents	Pages
Human rights	Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights.	Human Rights Policy	44, 110
	Principle 2: Businesses should make sure that they are not complicit in human rights abuses.	Code of Ethics and Conduct	44, 110, 124
Labor	Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	Code of Ethics and Conduct	85
	Principle 4: Businesses should uphold the elimination of all forms of forced and compulsory labor.	Code of Ethics and Conduct	44, 110
	Principle 5: Businesses should uphold the effective abolition of child labor.	Code of Ethics and Conduct	44, 110
	Principle 6: Businesses should uphold the elimination of discrimination in respect of employment and occupation.	Code of Ethics and Conduct	44, 110
Environment	Principle 7: Businesses should support a precautionary approach to environmental challenges.	360° Sustainability Strategy	64, 65, 67
	Principle 8: Businesses should undertake initiatives to promote greater environmental responsibility.	360° Sustainability Strategy	64, 65, 67
	Principle 9: Businesses should encourage the development and diffusion of environmentally friendly technologies.	360° Sustainability Strategy	64, 65, 67
Anti-corruption	Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery.	Anti-Corruption Policy	64, 65, 67



CEO Water Mandate Application

In alignment with Rotoplas' ongoing commitment to the CEO Water Mandate, an initiative of the United Nations Global Compact, this Communication on Progress summarizes the actions through which the Company advances responsible water stewardship across the Mandate's six core areas.

Throughout 2025, Rotoplas continued addressing water-related risks, opportunities, and management priorities across its operations in Mexico, Argentina, and Peru, integrating local implementation efforts with a regional approach to sustainable water management. The summary below outlines the main initiatives identified for the year, organized according to the CEO Water Mandate commitment areas.

Commitments	Mexico initiatives	Argentina initiatives	Peru initiatives
Direct Operations			
Assess water usage in products and services	Public EPD available for Tinaco Plus since 2024 and for Tuboplus in 2025 Measurement of water and carbon footprints across operations	Measurement of water and carbon footprints Data gathering and improvement roadmaps	Measurement of water and carbon footprints Data gathering and improvement roadmaps
Collaborate with governments and global institutions	Active participation in key industry and policy forums related to water regulation, standard-setting, and sustainability Collaboration with CONAGUA Participation in United Nations Global Compact spaces and other strategic alliances linked to the water agenda	Ongoing institutional engagement through a dedicated local function Project development related to municipal sanitation Collaboration with public and foreign affairs stakeholders to support business and sector positioning	We are working continuously with Aquafondo and Sunass to protect watersheds and raise awareness about water sustainability
Promote innovation in water management	Deployment of storage, rainwater harvesting, and purification solutions incorporating IoT-enabled technologies.	-	-
Participate in UN Global Compact networks	Engagement through the Institutional Relations	-	-
Integrate water sustainability into business decisions	Water use and efficiency KPIs incorporated into CapEx-related projects, where applicable	Water use and efficiency KPIs incorporated into CapEx-related projects, where applicable	Water use and efficiency KPIs incorporated into CapEx-related projects, where applicable
Support global and local water-related initiatives	Participation in water access and sanitation projects, including initiatives such as Escuelas con Agua in collaboration with Fundación Coca-Cola and Isla Urbana	-	-
Supply Chain and Watershed Management			
Promote sustainable water practices among suppliers	ESG supplier questionnaire includes environmental and water-related questions	ESG supplier questionnaire includes environmental and water-related questions	ESG supplier questionnaire includes environmental and water-related questions
Build capacity to analyze and respond to watershed risks	Watershed-level vulnerability analysis conducted for plants	-	-
Encourage supplier water impact assessments	-	-	-
Share water sustainability best practices with suppliers	Best practices are expected to be shared based on the analysis of supplier questionnaire results	Best practices are expected to be shared based on the analysis of supplier questionnaire results	Best practices are expected to be shared based on the analysis of supplier questionnaire results
Request progress reporting from suppliers	Follow-up approach expected to be strengthened based on ESG supplier assessment results	Follow-up approach expected to be strengthened based on ESG supplier assessment results	Follow-up approach expected to be strengthened based on ESG supplier assessment results

Commitments	Mexico initiatives	Argentina initiatives	Peru initiatives
COLLECTIVE ACTION			
Collaborate with civil society organizations	Donations, alliances with local organizations directly, benefiting more than 269,000 people Preferential pricing schemes for civil society organizations Training activities that support long-term project sustainability.	Collaboration with strategic partners to promote water culture in schools and communities, including training for communities and technicians, reaching more than 2,600 students Preferential pricing support for civil society organizations working on access to water and sanitation.	Collaboration with strategic partners in community activities, training, and education Discounted product schemes for social projects Donations to communities
Work with governments and institutions	Institutional collaboration through forums, meetings, workshops, and multi-stakeholder working groups Participation in various working groups with other stakeholders, where projects were developed to influence Mexican legislation on water and sanitation issues Coordination with local governments to strengthen water culture, sanitation access, disaster response, and community outreach.	Participation in sector chambers Collaboration with AySA and other actors on awareness and rational water use.	Collaboration with institutions and local governments Participation in forums and workshops Joint awareness efforts with the water and sanitation authority.
Promote water management technology	Integration of a rainwater harvesting and water recirculation system at the Ixtapaluca plant Continued participation through Institutional Relations	Plant-level initiatives to reduce water use	Plant-level initiatives to reduce water use
Engage in Global Compact networks	Continued participation through Institutional Relations	-	Participation in events, courses, and related spaces
Support global private-sector initiatives on water	Water access and sanitation projects developed in partnership with private-sector and civil society actors	-	Search for partnerships and projects with NGOs and private companies related to water and social investment; Participation in SUNASS best-practice spaces
PUBLIC POLICY			
Contribute to regulatory and market development	Provision of information to decision-makers and legislators, including meetings and legislative advocacy actions	Development of sanitation-related initiatives with municipalities and public stakeholders to support enabling frameworks	Participation in meetings and advocacy-related efforts with public decision-makers and legislators
Promote business leadership on water policy	Senior management participation in public and government forums on water-related regulation and policy discussions	-	Participation in public and private forums and policy discussions
Strengthen public-private knowledge partnerships	Institutional Engagement Plan and expansion of strategic ally networks	Active participation in institutional engagement efforts to strengthen key alliances	Active participation in institutional engagement efforts to strengthen key alliances
Engage in policy-oriented bodies	Active participation in organizations and associations related to water, industry, and sustainability	Membership in sector associations such as CAIP and CAFAGAS	Membership in organizations such as Aquafondo, SUNASS, and other relevant bodies

Commitments	Mexico initiatives	Argentina initiatives	Peru initiatives
Community Engagement			
Understand local water and sanitation challenges	Local needs assessments related to access to water and sanitation in communities	Local needs assessments related to access to water and sanitation in communities	Local needs assessments related to access to water and sanitation in communities
Support local efforts on water and sanitation	Water and sanitation access projects implemented in communities	-	Water and sanitation access projects implemented in communities
Deliver awareness campaigns with local partners	Activities led by anthropology and customer experience teams	Online strategic communication and awareness campaigns	Awareness activities with SUNASS, school visits, and campaigns on water care for children, teachers, and the general public
Support infrastructure development with authorities	Project teams engage with government counterparts to support the implementation of community projects	Project teams engage with government counterparts to support the implementation of community projects	Project teams engage with government counterparts to support the implementation of community projects
Transparency			
Disclose actions and investments in annual reporting	Information available in the Annual Report	Information available in the Annual Report	Information available in the Annual Report
Publish water strategies and related disclosures in corporate reporting	Information available in the Annual Report	Information available in the Annual Report	Information available in the Annual Report
Ensure transparency in interactions with governments and public authorities	Stakeholder engagement and public-authority interaction are disclosed in the Annual Report	Stakeholder engagement and public-authority interaction are disclosed in the Annual Report	Stakeholder engagement and public-authority interaction are disclosed in the Annual Report

ESG Methodologies Index

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Grupo Rotoplas, S.A.B. de C.V. has reported the information cited in this GRI Content Index for the period from January 1 to December 31, 2025 in accordance with the GRI standards.

GRI 1: Foundation 2021

			Omission		
GRI Standard	Disclosure	Location	Requirement(s) Omitted	Reason	Explanation
GRI 2: General Disclosures 2021					
1. The organization and its reporting practices					
2-1	Organizational details	12, 18, 216			
2-2	Entities included in the organization's sustainability reporting	23			
2-3	Reporting period, frequency and contact point	23, 216			
2-4	Restatements of information	23			
2-5	External assurance	217			
2. Activities and workers					
2-6	Activities, value chain and other business relationships	15, 18, 46			
2-7	Employees	150	b. iii, v.	Not aplicable	At Grupo Rotoplas we do not have non-guaranteed hours employees nor part-time employees.
2-8	Workers who are not employees		a,b,c	Not aplicable	In compliance with the Labor Reform Decree, Grupo Rotoplas does not have non-employee workers hired through third-party arrangements in Mexico.
3. Governance					
2-9	Governance structure and composition	65, 113, 120			
2-10	Nomination and selection of the highest governance body	113, 114			
2-11	Chair of the highest governance body	114			
2-12	Role of the highest governance body in overseeing the management of impacts	36, 114, 122, 128			
2-13	Delegation of responsibility for managing impacts	36, 38, 114, 121, 127			
2-14	Role of the highest governance body in sustainability reporting	36, 114			
2-15	Conflicts of interest	114, 122, 124			
2-16	Communication of critical concerns	114, 122, 124, 125			
2-17	Collective knowledge of the highest governance body	114, 121			
2-18	Evaluation of the performance of the highest governance body	114, 121			
2-19	Remuneration policies	114, 121, 122			
2-20	Process to determine remuneration	114, 121, 122			
2-21	Annual total compensation ratio		a,b,c	Confidentiality constraints	This information is not disclosed in accordance with the Company's internal guidelines
4. Strategy, policies and practices					
2-22	Statement on sustainable development strategy	8, 9			
2-23	Policy commitments	14, 38, 44, 53, 63, 64, 89, 93, 113, 122, 128			
2-24	Embedding policy commitments	36, 38, 53, 65, 89, 122, 127			
2-25	Processes to remediate negative impacts	122, 125			
2-26	Mechanisms for seeking advice and raising concerns	122, 125, 127			
2-27	Compliance with laws and regulations	122, 124, 165			
2-28	Membership associations	162, 163			

			Omission		
GRI Standard	Disclosure	Location	Requirement(s) Omitted	Reason	Explanation
5. Stakeholder engagement					
2-29	Approach to stakeholder engagement	32, 40			
2-30	Collective bargaining agreements	93			
GRI 3: Material Topics 2021					
2. Disclosures on material topics					
3-1	Process to determine material topics	23, 28			
3-2	List of material topics	28			
GRI Topic Standards					
Environmental					
Risks and Opportunities of Climate Change					
GRI 3: Material Topics 2021					
3-3	Management of material topics	67			
GRI 201: Economic Performance 2016					
201-1	Direct economic value generated and distributed	135			
201-2	Financial implications and other risks and opportunities due to climate change	66, 67, 72, 73, 147			
201-3	Defined benefit plan obligations and other retirement plans	106			
Contribution to Climate Change (Energy and GHG Emissions)					
Gri 3: Material Topics 2021					
3-3	Management of material topics	39, 44, 56, 57			
GRI 302: Energy 2016					
302-1	Energy consumption within the organization	56, 140			
302-2	Energy consumption outside of the organization	56			
302-3	Energy intensity	140, 141			
302-4	Reduction of energy consumption	56, 141			
302-5	Reductions in energy requirements of products and services	140			
GRI 305: Emissions 2016					
305-1	Direct (Scope 1) GHG emissions	68, 74, 142, 173			
305-2	Energy indirect (Scope 2) GHG emissions	68, 74, 142, 173			
305-3	Other indirect (Scope 3) GHG emissions	68, 74, 142, 173			
305-4	GHG emissions intensity	74, 142, 173			
305-5	Reduction of GHG emissions	74, 142, 173			
305-6	Emissions of ozone-depleting substances (ODS)	58			
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	58, 142			
Waste Management and Circularity					
GRI 3: Material Topics 2021					
3-3	Management of material topics	53, 59, 60, 62			
GRI 306: Waste 2020					
306-1	Waste generation and significant waste-related impacts	59, 61, 145			
306-2	Management of significant waste-related impacts	59, 60, 61			
306-3	Waste generated	61, 146			
306-4	Waste diverted from disposal	62, 146			
306-5	Waste directed to disposal	62, 146			

OMISSION					
GRI Standard	Disclosure	Location	Requirement(s) Omitted	Reason	Explanation
Integrated Water Management in the Operation					
GRI 3: Material Topics 2021					
3-3	Management of material topics	54, 55			
GRI 303: Water and Effluents 2018					
303-1	Interactions with water as a shared resource	54			
303-2	Management of water discharge-related impacts	55			
303-3	Water withdrawal	54, 138			
303-4	Water discharge	54, 138			
303-5	Water consumption	54, 138			
Sustainable Materials and Raw Materials					
GRI 3: Material Topics 2021					
3-3	Management of material topics	59, 60			
Sustainable Supply Chain Management					
GRI 3: Material Topics 2021					
3-3	Management of material topics	46-51			
GRI 308: Supplier Environmental Assessment 2016					
308-1	New suppliers that were screened using environmental criteria	46, 47, 48			
308-2	Negative environmental impacts in the supply chain and actions taken	46, 50			
GRI 414: Supplier Social Assessment 2016					
414-1	New suppliers that were screened using social criteria	50			
414-2	Negative social impacts in the supply chain and actions taken	46, 48, 50			
Social					
Access to Water and Sanitation					
GRI 3: Material Topics 2021					
3-3	Management of material topics	77			
GRI 203: Indirect Economic Impacts 2016					
203-1	Infrastructure investments and services supported	77, 150			
203-2	Significant indirect economic impacts	77			
Employee Safety, Health, and Wellbeing					
GRI 3: Material Topics 2021					
3-3	Management of material topics	83,101			
GRI 401: Employment 2016					
401-1	New employee hires and employee turnover	86, 150,			
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	155			
401-3	Parental leave	106			
		89			

			Omission		
GRI Standard	Disclosure	Location	Requirement(s) Omitted	Reason	Explanation
GRI 403: Occupational Health and Safety 2018					
403-1	Occupational health and safety management system	101			
403-2	Hazard identification, risk assessment, and incident investigation	101, 106			
403-3	Occupational health services	106, 107			
403-4	Worker participation, consultation, and communication on occupational health and safety	101, 109			
403-5	Worker training on occupational health and safety	101, 104			
403-6	Promotion of worker health	106, 161			
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	101			
403-8	Workers covered by an occupational health and safety management system	101			
403-9	Work-related injuries	101, 103, 159			
403-10	Work-related ill health	101, 159			
Diversity in the Workplace, Equal Opportunities and Inclusion					
GRI 3: Material Topics 2021					
3-3	Management of material topics	89			
GRI 405: Diversity and Equal Opportunity 2016					
405-1	Diversity of governance bodies and employees	114, 150			
405-2	Ratio of basic salary and remuneration of women to men	92, 155			
GRI 406: Non-discrimination 2016					
406-1	Incidents of discrimination and corrective actions taken	126, 164			
Training and Talent Development					
GRI 3: Material Topics 2021					
3-3	Management of material topics	95			
GRI 404: Training and Education 2016					
404-1	Average hours of training per year per employee	95, 157			
404-2	Programs for upgrading employee skills and transition assistance programs	86, 95, 97			
404-3	Percentage of employees receiving regular performance and career development reviews	95, 97, 99, 157			
Organizational Purpose, Climate, and Culture					
GRI 3: Material Topics 2021					
3-3	Management of material topics	106			
User Focus					
GRI 3: Material Topics 2021					
3-3	Management of material topics	79			
GRI 416: Customer Health and Safety 2016					
416-1	Assessment of the health and safety impacts of product and service categories	63			
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	165			
Quality and Safety of Water Solutions					
GRI 3: Material Topics 2021					
3-3	Management of material topics	63			
GRI 417: Marketing and Labeling 2016					
417-1	Requirements for product and service information and labeling	63			
417-2	Incidents of non-compliance concerning product and service information and labeling	80			
417-3	Incidents of non-compliance concerning marketing communications	80			

			Omission		
GRI Standard	Disclosure	Location	Requirement(s) Omitted	Reason	Explanation
Water Awareness					
GRI 3: Material Topics 2021					
3-3	Management of material topics	77			
Relationship With Distributors, Plumbers and Other Partners					
3-3	Management of material topics	20, 79			
Talent Attraction and Retention					
GRI 3: Material Topics 2021					
3-3	Management of material topics	86, 87			
Community Investment					
GRI 3: Material Topics 2021					
3-3	Management of material topics	77, 78			
Governance					
Ethics, Integrity and Anti-Corruption					
GRI 3: Material Topics 2021					
3-3	Management of material topics	122-126			
GRI 205: Anti-corruption 2016					
205-1	Operations assessed for risks related to corruption	122, 124			
205-2	Communication and training about anti-corruption policies and procedures	46, 122, 124			
205-3	Confirmed incidents of corruption and actions taken	127			
Corporate Governance					
GRI 3: Material Topics 2021					
3-3	Management of material topics	113			
Culture and Risk Management					
GRI 3: Material Topics 2021					
3-3	Management of material topics	127			
Cybersecurity and Privacy of Information					
GRI 3: Material Topics 2021					
3-3	Management of material topics	128			
Economic					
Creation of Sustainable Economic Value					
GRI 3: Material Topics 2021					
3-3	Management of material topics	144, 135			
GRI 204: Procurement Practices 2016					
204-1	Proportion of spending on local suppliers	50			
Strategy, Business Model, and Brand					
GRI 3: Material Topics 2021					
3-3	Management of material topics	15, 18, 19, 20			

			Omission		
GRI Standard	Disclosure	Location	Requirement(s) Omitted	Reason	Explanation
GRI 206: Anti-competitive Behavior 2016					
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	122, 124, 127			
GRI 415: Public Policy 2016					
415-1	Political contributions	122, 127			
E-Commerce and Omnichannel Strategy					
GRI 3: Material Topics 2021					
3-3	Management of material topics	128			
GRI 418: Customer Privacy 2016					
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	165			
Technological Transformation of Processes and Solution					
GRI 3: Material Topics 2021					
3-3	Management of material topics	63			
Innovation With Socio-Environmental Criteria					
GRI 3: Material Topics 2021					
3-3	Management of material topics	77			
Transparent ESG Communication					
GRI 3: Material Topics 2021					
3-3	Management of material topics	168			
Regulatory Compliance					
GRI 3: Material Topics 2021					
3-3	Management of material topics	142			
Influence on the Local Water Agenda and Lobbying					
GRI 3: Material Topics 2021					
3-3	Management of material topics	127			

Industry	Topic	Accounting Metric	Code	Location	Response
Building Products & Furnishings (CG-BF)	Activity Metrics	Annual production	CG-BF-000.A	59, 145	The measurement unit is defined as tons of processed resin and metal and is used as the basis for calculating both energy consumption intensity and GHG emissions intensity.
		Area of manufacturing facilities	CG-BF-000.B		Not available. The reported figure includes the number of plants and distribution centers, excluding plants that also operate as distribution centers.
	Energy Management in Manufacturing	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	CG-BF-130a.1	56, 140	
	Management of Chemicals in Products	Discussion of processes to assess and manage risks or hazards associated with chemicals in products	CG-BF-250a.1		This is not applicable to Grupo Rotoplas, as the Company does not incorporate hazardous substances or materials harmful to human health into its products. Furthermore, the Life Cycle Assessment (LCA) of the Tinaco Plus+ 1,100L, as disclosed in its third-party verified Environmental Product Declaration (EPD), available through Environdec, confirms that the product's health-related impacts are negligible. Indicators such as human toxicity, cancer effects (4.38E-10 CTUh), and human toxicity, non-cancer effects (3.02E-10 CTUh), demonstrate minimal risk throughout the product's life cycle.
		Percentage of eligible products meeting volatile organic compound (VOC) emissions and content standards	CG-BF-250a.2		This is not applicable to Grupo Rotoplas, as the Company does not incorporate substances harmful or hazardous to human health in its products.
	Product Lifecycle and Environmental Impacts	Description of efforts to manage product lifecycle impacts and meet demand for sustainable products	CG-BF-410A.1	63	
		(1) Weight of end-of-life material recovered, (2) percentage of recovered materials recycled	CG-BF-410a.2	61, 62	
	Wood Supply Chain Management	1) Total weight of wood fibre materials purchased, (2) percentage from third-party certified forestlands, (3) percentage by standard and (4) percentage certified to other wood fibre standards, (5) percentage by standard	CG-BF-430a.1		Not applicable to Grupo Rotoplas, as the Company does not use wood in its products.

Industry	Topic	Accounting Metric	Code	Location	Response
Water Utilities & Services (IF-WU)	Activity Metrics	Number of: (1) residential, (2) commercial, and (3) industrial customers served, by service provided	IF-WU-000.A	41, 77, 173	Different metrics are reported for products and services.
		Total water sourced, percentage by source type	IF-WU-000.B		This is not applicable to Grupo Rotoplas' business model or operations, as the Company provides solutions that facilitate access to water, rather than supplying water directly.
		Total water delivered to: (1) residential, (2) commercial, (3) industrial, and (4) all other customers	IF-WU-000.C		This is not applicable to Grupo Rotoplas' business model or operations, as the Company provides solutions that facilitate access to water treated than supplying water directly. The volume of drinking water generated through Grupo Rotoplas' solutions is reported as part of the Sustainable Bond metrics.
		Average volume of wastewater treated per day, by (1) sanitary sewer, (2) stormwater, and (3) combined sewer	IF-WU-000.D		The Company does not currently disclose a breakdown of the origin of treated water. However, it does report the volume of water recycled and reused through Grupo Rotoplas' solutions operated by its Water Treatment Services (RSA) and Acuantia business lines, which totaled 5.4 million m ³ and 1.2 million m ³ , respectively.
		Length of (1) water mains and (2) sewer pipe	IF-WU-000.E		Not significant, as Grupo Rotoplas' role is limited to providing, installing, and operating treatment plants located within customers' own facilities.
	Energy Management	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	IF-WU-130a.1	56, 140	
	Distribution Network Efficiency	Water main replacement rate	IF-WU-140a.1		
		Volume of non-revenue real water losses	IF-WU-140A.2		Not applicable to Grupo Rotoplas, as the Company does not operate water distribution services.
	Effluent Quality Management	Number of incidents of non-compliance associated with water effluent quality permits, standards, and regulations	IF-WU-140b.1	165	
		Discussion of strategies to manage effluents of emerging concern	IF-WU-140b.2		Not available.
	Water Affordability & Access	Average retail water rate for (1) residential, (2) commercial, and (3) industrial customers	IF-WU-240a.1		
		(1) Number of residential customer water disconnections for non-payment, (2) percentage reconnected within 30 days	IF-WU-240a.3		This topic is not applicable to Grupo Rotoplas, as the Company does not supply water directly, but rather provides services that enable access to water through the public water network, such as <i>bebbia</i> .
		Discussion of impact of external factors on customer affordability of water, including the economic conditions of the service territory	IF-WU-240a.4		

Industry	Topic	Accounting Metric	Code	Location	Response
Water Utilities & Services (IF-WU)	Drinking Water Quality	Number of incidents of non-compliance associated with drinking water quality standards and regulations	IF-WU-250a.1		This topic is not applicable to Grupo Rotoplas, as the Company does not supply water directly, but rather provides services that enable users to obtain water through the public water network, such as <i>bebbia</i> .
		Discussion of strategies to manage drinking water contaminants of emerging concern	IF-WU-250a.2		
	End-Use Efficiency	Percentage of water utility revenue from rate structures designed to promote conservation and revenue resilience	IF-WU-420a.1		This topic is not applicable to Grupo Rotoplas, as the Company does not supply water directly, but rather provides services that enable users to obtain water through the public water network, such as <i>bebbia</i> .
		Customer water savings from efficiency measures, by market	IF-WU-420a.2		
	Water Supply Resilience	Total water sourced from regions with High or Extremely High Baseline Water Stress; percentage purchased from a third party	IF-WU-440a.1		This topic is not applicable to Grupo Rotoplas, as the Company does not supply water directly, but rather provides services that enable users to obtain water through the public water network, such as <i>bebbia</i> .
		Volume of recycled water delivered to customers	IF-WU-440a.2		
		Discussion of strategies to manage risks associated with the quality and availability of water resources	IF-WU-440a.3		
	Network Resiliency & Impacts of Climate Change	Wastewater treatment capacity located in 100-year flood zones	IF-WU-450a.1	55	This is not applicable to Grupo Rotoplas, as responsibility for the network does not fall within the Company's scope of operations.
		(1) Number and (2) volume of sanitary sewer overflows (SSO) and (3) percentage of volume recovered	IF-WU-450a.2		This is not applicable to Grupo Rotoplas, as responsibility for the network does not fall within the Company's scope of operations.
		(1) Number of unplanned service disruptions and (2) customers affected, each by duration category	IF-WU-450a.3		
		Description of efforts to identify and manage risks and opportunities related to the impact of climate change on distribution and wastewater infrastructure	IF-WU-450a.4	67	Climate change-related risks and opportunities are integrated into the risk management of our water treatment solutions, informing both mitigation and adaptation initiatives as part of our corporate sustainability strategy.

Industry	Topic	Accounting Metric	Code	Location	Response
Chemicals (RT-CH)	Activity Metrics	Production by reportable segment	RT-CH-000.A	59	The reported figure corresponds to the amount of resin and metal processed. Grupo Rotoplas formulates its product compositions using resins procured from the market.
	Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under emissions limiting regulations	RT-CH-110a.1	74	
		Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	RT-CH-110a.2	66	
	Air Quality	Air emissions of the following pollutants: (1) NOX (excluding N2O), (2) SOX, (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs)	RT-CH-120a.1	58	
	Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable and (4) total self-generated energy	RT-CH-130a.1	56, 140	
	Water Management	1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	RT-CH-140a.1	54, 138	
		Number of incidents of non-compliance associated with water quality permits, standards and regulations	RT-CH-140a.2	165	
		Description of water management risks and discussion of strategies and practices to mitigate those risks	RT-CH-140a.3	53, 54	
	Hazardous Waste Management	(1) Amount of hazardous waste generated, (2) percentage recycled	RT-CH-150a.1	61, 62	
	Community Relations	Discussion of engagement processes to manage risks and opportunities associated with community interests	RT-CH-210a.1	38	
	Workforce Health & Safety	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	RT-CH-320a.1	105, 159	
		Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	RT-CH-320a.2	101	

Industry	Topic	Accounting Metric	Code	Location	Response
Chemicals (RT-CH)	Product Design for Use-phase Efficiency	Revenue from products designed for use-phase resource efficiency	RT-CH-410a.1	149	
	Safety & Environmental Stewardship of Chemicals	(1) Percentage of products that contain Globally Harmonised System of Classification and Labelling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances, (2) percentage of such products that have undergone a hazard assessment	RT-CH-410b.1		This is not applicable to Grupo Rotoplas, as the Company does not incorporate hazardous substances or materials harmful to human health into its products. Furthermore, the Life Cycle Assessment (LCA) of the Tinaco Plus+ 1,100L, as disclosed in its third-party verified Environmental Product Declaration (EPD) , available through Environdec, confirms that the product's health-related impacts are negligible. Indicators such as human toxicity, cancer effects (4.38E-10 CTUh), and human toxicity, non-cancer effects (3.02E-10 CTUh), demonstrate minimal risk throughout the product's life cycle.
		Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human or environmental impact	RT-CH-410b.2		
	Genetically Modified Organisms	Percentage of products by revenue that contain genetically modified organisms (GMOs)	RT-CH-410c.1		Not applicable to Grupo Rotoplas, as this is not part of the Company's offering.
	Management of the Legal & Regulatory Environment	Discussion of corporate positions related to government regulations or policy proposals that address environmental and social factors affecting the industry	RT-CH-530a.1		No conclusions have been reached to date in this regard, as the related assessment remains in progress.
	Operational Safety, Emergency Preparedness & Response	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	RT-CH-540a.1	159	
		Number of transport incidents	RT-CH-540a.2		Not significant for Grupo Rotoplas, as most product transportation is carried out by external third-party providers.

Stakeholder Capitalism Index

	Theme	Core Metrics and Disclosure	Location
GOVERNANCE	Governing purpose	Definition of purpose	12
	Quality of governing body	Governance body composition	115-117
	Stakeholder engagement	Identification of material issues impacting stakeholders	28
	Ethical behaviour	Anti-corruption	124
	Risk and opportunity oversight	Mechanisms for protected ethics advice and reporting	125-126
		Integration of risk and opportunity into business processes	42-43
PLANET	Climate Change	Greenhouse gas (GHG) emissions ISSB/TCFD implementation	142 65-67
	Nature loss	Land use and ecological sensitivity	Not material.
	Freshwater availability	Water consumption and withdrawal in water stressed areas	138
PEOPLE	Dignity and equality	Diversity and inclusion (%)	91, 150-154
		Pay equality (%)	92, 155
		Wage level (%)	In accordance with the Company's disclosure criteria, the requested ratios are not reported
	Health and well being	Risk for incidents of child, forced or compulsory labour	110
		Health and safety (%)	101, 159
		Skills for the future	95-97, 157-158
PROSPERITY	Employment and wealth generation	Absolute number and rate of employment	83, 150
		Economic contribution	92, 155
		Financial investment contribution	155, 157
	Innovation of better products and services	Total R&D expenses (\$)	135
	Community and social vitality	Total tax paid	135



Elemento a reportar	Code	Location
Governance		
How responsibilities for sustainability-related risks and opportunities are reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that body(s) or individual(s)	IFRS S1.27(a) (i)	36-37
How the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to sustainability-related risks and opportunities	IFRS S1.27 (a)(ii)	119
How and how often the body(s) or individual(s) is informed about sustainability-related risks and opportunities	IFRS S1.27 (a)(iii)	37
How the body(s) or individual(s) takes into account sustainability-related risks and opportunities when overseeing the entity's strategy, its decisions on major transactions and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities	IFRS S1.27 (a)(iv)	36-37
How the body(s) or individual(s) oversees the setting of targets related to sustainability-related risks and opportunities, and monitors progress towards those targets, including whether and how related performance metrics are included in remuneration policies	IFRS S1.27 (a)(v)	37, 42
Whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee	IFRS S1.27 (b)(i)	36-37
Whether management uses controls and procedures to support the oversight of sustainability-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions	IFRS S1.27 (b)(ii)	42-44
How responsibilities for climate-related risks and opportunities are reflected in the terms of reference, mandates, role descriptions and other related policies applicable to that body(s) or individual(s)	IFRS S2.6(a)(i)	36-37
How the body(s) or individual(s) determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate- related risks and opportunities	IFRS S2.6(a)(ii)	119
How and how often the body(s) or individual(s) is informed about climate-related risks and opportunities	IFRS S2.6(a)(iii)	37
How the body(s) or individual(s) takes into account climate- related risks and opportunities when overseeing the entity's strategy, its decisions on major transactions and its risk management processes and related policies, including whether the body(s) or individual(s) has considered trade-offs associated with those risks and opportunities	IFRS S2.6 (a)(iv)	36-37
How the body(s) or individual(s) oversees the setting of targets related to climate-related risks and opportunities, and monitors progress towards those targets, including whether and how related performance metrics are included in remuneration policies	IFRS S2.6(a)(v)	37, 42
Whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee	IFRS S2.6(b)(i)	36-37
Whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions	IFRS S2.6(b)(ii)	42-44
Strategy		
The sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects	IFRS S1.29 (a)	42, 67
The current and anticipated effects of those sustainability-related risks and opportunities on the entity's business model and value chain	IFRS S1.29 (b)	21, 38
The effects of those sustainability-related risks and opportunities on the entity's strategy and decision-making	IFRS S1.29 (c)	38-41
The effects of those sustainability-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period, and their anticipated effects on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how those sustainability-related risks and opportunities have been factored into the entity's financial planning	IFRS S1.29 (d)	167-169
The resilience of the entity's strategy and its business model to those sustainability-related risks	IFRS S1.29 (e)	42, 72
Describe sustainability-related risks and opportunities that could reasonably be expected to affect the entity's prospects	IFRS S1.30 (a)	42, 67
Specify the time horizons—short, medium or long term—over which the effects of each of those sustainability-related risks and opportunities could reasonably be expected to occur	IFRS S1.30 (b)	34, 67, 147

Elemento a reportar	Code	Location
Explain how the entity defines ‘short term’, ‘medium term’ and ‘long term’ and how these definitions are linked to the planning horizons used by the entity for strategic decision-making	IFRS S1.30 (c)	34
A description of the current and anticipated effects of sustainability- related risks and opportunities on the entity's business model and value chain	IFRS S1.32 (a)	21, 38
A description of where in the entity's business model and value chain sustainability-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets)	IFRS S1.32 (b)	147-148
How the entity has responded to, and plans to respond to, sustainability-related risks and opportunities in its strategy and decision-making	IFRS S1.33 (a)	38-41
The progress against plans the entity has disclosed in previous reporting periods, including quantitative and qualitative information	IFRS S1.33 (b)	39
The effects of sustainability-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period (current financial effects)	IFRS S1.34 (a)	167-169
The anticipated effects of sustainability-related risks and opportunities on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how sustainability-related risks and opportunities are included in the entity's financial planning (anticipated financial effects)	IFRS S1.34 (b)	167-169
How sustainability-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period	IFRS S1.35 (a)	167-169
How the entity expects its financial position to change over the short, medium and long term, given its strategy to manage sustainability-related risks and opportunities, taking into consideration:	IFRS S1.35 (c)	167-169
Its investment and disposal plans (for example, plans for capital expenditure, major acquisitions and divestments, joint ventures, business transformation, innovation, new business areas, and asset retirements), including plans the entity is not contractually committed to	IFRS S1.35 (c)(i)	41, 73, 136
Its planned sources of funding to implement its strategy	IFRS S1.35 (c)(ii)	136
How the entity expects its financial performance and cash flows to change over the short, medium and long term, given its strategy to manage sustainability-related risks and opportunities	IFRS S1.35 (d)	167-169
Specifically, an entity shall disclose information to enable users of general purpose financial reports to understand: the climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects	IFRS S2.9 (a)	67
The current and anticipated effects of those climate-related risks and opportunities on the entity's business model and value chain	IFRS S2.9 (b)	67-69

Elemento a reportar	Code	Location
The effects of those climate-related risks and opportunities on the entity's strategy and decision-making, including information about its climate-related transition plan	IFRS S2.9 (c)	68-69
The effects of those climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period, and their anticipated effects on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how those climate-related risks and opportunities have been factored into the entity's financial planning	IFRS S2.9 (d)	147-149, 169
The climate resilience of the entity's strategy and its business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities	IFRS S2.9 (e)	72
An entity shall disclose information that enables users of general purpose financial reports to understand the climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects. Specifically, the entity shall: describe climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects	IFRS S2.10 (a)	67
Explain, for each climate-related risk the entity has identified, whether the entity considers the risk to be a climate-related physical risk or climate-related transition risk	IFRS S2.10 (b)	67, 147-148
Specify, for each climate-related risk and opportunity the entity has identified, over which time horizons—short, medium or long term— the effects of each climate-related risk and opportunity could reasonably be expected to occur	IFRS S2.10 (c)	67, 147
Explain how the entity defines 'short term', 'medium term' and 'long term' and how these definitions are linked to the planning horizons used by the entity for strategic decision-making	IFRS S2.10 (d)	34, 67
An entity shall disclose information that enables users of general purpose financial reports to understand the current and anticipated effects of climate- related risks and opportunities on the entity's business model and value chain. Specifically, the entity shall disclose: a description of the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain	IFRS S2.13 (a)	67-69
A description of where in the entity's business model and value chain climate-related risks and opportunities are concentrated (for example, geographical areas, facilities and types of assets)	IFRS S2.13 (b)	139, 147-148
An entity shall disclose information that enables users of general purpose financial reports to understand the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the entity shall disclose: information about how the entity has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making, including how the entity plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation. Specifically, the entity shall disclose information about: current and anticipated changes to the entity's business model, including its resource allocation, to address climate-related risks and opportunities (for example, these changes could include plans to manage or decommission carbon-, energy- or water-intensive operations; resource allocations resulting from demand or supply-chain changes; resource allocations arising from business development through capital expenditure or additional expenditure on research and development; and acquisitions or divestments)	IFRS S2.14 (a)(i)	68-69
Current and anticipated direct mitigation and adaptation efforts (for example, through changes in production processes or equipment, relocation of facilities, workforce adjustments, and changes in product specifications)	IFRS S2.14 (a)(ii)	68-71
Current and anticipated indirect mitigation and adaptation efforts (for example, through working with customers and supply chains)	IFRS S2.14 (a)(iii)	69, 149
How the entity plans to achieve any climate-related targets, including any greenhouse gas emissions targets	IFRS S2.14 (a)(v)	68, 75
Information about how the entity is resourcing, and plans to resource the activities disclosed in accordance with paragraph 14(a)	IFRS S2.14 (b)	41, 73, 136
Quantitative and qualitative information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 14(a)	IFRS S2.14 (c)	39, 75
An entity shall disclose information that enables users of general purpose financial reports to understand: the effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows for the reporting period (current financial effects)	IFRS S2.15 (a)	147-149, 169

Elemento a reportar	Code	Location
The anticipated effects of climate-related risks and opportunities on the entity's financial position, financial performance and cash flows over the short, medium and long term, taking into consideration how climate-related risks and opportunities are included in the entity's financial planning (anticipated financial effects).	IFRS S2.15 (b)	147-149, 169
Specifically, an entity shall disclose quantitative and qualitative information about: how climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period;	IFRS S2.16 (a)	147-149, 169
How the entity expects its financial position to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities, taking into consideration: its investment and disposal plans (for example, plans for capital expenditure, major acquisitions and divestments, joint ventures, business transformation, innovation, new business areas, and asset retirements), including plans the entity is not contractually committed to	IFRS S2.16 (c)(i)	169
Its planned sources of funding to implement its strategy	IFRS S2.16 (c)(ii)	136
An entity shall disclose information that enables users of general purpose financial reports to understand the resilience of the entity's strategy and business model to climate-related changes, developments and uncertainties, taking into consideration the entity's identified climate-related risks and opportunities. The entity shall use climate-related scenario analysis to assess its climate resilience using an approach that is commensurate with the entity's circumstances. In providing quantitative information, the entity may disclose a single amount or a range. Specifically, the entity shall disclose: the entity's assessment of its climate resilience as at the reporting date, which shall enable users of general purpose financial reports to understand: the implications, if any, of the entity's assessment for its strategy and business model, including how the entity would need to respond to the effects identified in the climate-related scenario analysis	IFRS S2.22 (a)(i)	72
The significant areas of uncertainty considered in the entity's assessment of its climate resilience	IFRS S2.22 (a)(ii)	72
The entity's capacity to adjust or adapt its strategy and business model to climate change over the short, medium and long term, including: the availability of, and flexibility in, the entity's existing financial resources to respond to the effects identified in the climate-related scenario analysis, including to address climate-related risks and to take advantage of climate-related opportunities	IFRS S2.22 (a)(iii)(1)	72-73
The effect of the entity's current and planned investments in climate-related mitigation, adaptation and opportunities for climate resilience	IFRS S2.22 (a)(iii)(3)	73, 136, 169
How and when the climate-related scenario analysis was carried out, including: information about the inputs the entity used, including: which climate-related scenarios the entity used for the analysis and the sources of those scenarios;	IFRS S2.22 (b)(i)(1)	72
Whether the analysis included a diverse range of climate-related scenarios	IFRS S2.22 (b)(i)(2)	72
Whether the climate-related scenarios used for the analysis are associated with climate-related transition risks or climate-related physical risks	IFRS S2.22 (b)(i)(3)	72
Whether the entity used, among its scenarios, a climate- related scenario aligned with the latest international agreement on climate change	IFRS S2.22 (b)(i)(4)	72

Elemento a reportar	Code	Location
Why the entity decided that its chosen climate-related scenarios are relevant to assessing its resilience to climate-related changes, developments or uncertainties	IFRS S2.22 (b)(i)(5)	72
The time horizons the entity used in the analysis	IFRS S2.22 (b)(i)(6)	67, 147
What scope of operations the entity used in the analysis (for example, the operating locations and business units used in the analysis)	IFRS S2.22 (b)(i)(7)	147-148
The key assumptions the entity made in the analysis, including assumptions about: climate-related policies in the jurisdictions in which the entity operates	IFRS S2.22 (b)(ii)(1)	148
National- or regional-level variables (for example, local weather patterns, demographics, land use, infrastructure and availability of natural resources)	IFRS S2.22 (b)(ii)(3)	147-148
Energy usage and mix	IFRS S2.22 (b)(ii)(4)	69, 140-141
Developments in technology	IFRS S2.22 (b)(ii)(5)	148
The reporting period in which the climate-related scenario analysis was carried out	IFRS S2.22 (b)(iii)	72
Risk management		
The inputs and parameters the entity uses (for example, information about data sources and the scope of operations covered in the processes)	IFRS S1.44 (a)(i)	42-43
How the entity assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the entity considers qualitative factors, quantitative thresholds or other criteria)	IFRS S1.44 (a)(iii)	42
Whether and how the entity prioritises sustainability-related risks relative to other types of risk	IFRS S1.44 (a)(iv)	42
How the entity monitors sustainability-related risks	IFRS S1.44 (a)(v)	43
The processes the entity uses to identify, assess, prioritise and monitor sustainability-related opportunities	IFRS S1.44 (b)	42-43
The extent to which, and how, the processes for identifying, assessing, prioritising and monitoring sustainability-related risks and opportunities are integrated into and inform the entity's overall risk management process	IFRS S1.44 (c)	42-43
The processes and related policies the entity uses to identify, assess, prioritise and monitor climate-related risks, including information about: the inputs and parameters the entity uses (for example, information about data sources and the scope of operations covered in the processes)	IFRS S2.25 (a)(i)	42-44, 67
Whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related risks	IFRS S2.25 (a)(ii)	72
How the entity assesses the nature, likelihood and magnitude of the effects of those risks (for example, whether the entity considers qualitative factors, quantitative thresholds or other criteria)	IFRS S2.25 (a)(iii)	67, 147-148
Whether and how the entity prioritises climate-related risks relative to other types of risk	IFRS S2.25 (a)(iv)	67, 168
How the entity monitors climate-related risks	IFRS S2.25 (a)(v)	43, 67
The processes the entity uses to identify, assess, prioritise and monitor climate-related opportunities, including information about whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related opportunities	IFRS S2.25 (b)	67, 72
The extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate related risks and opportunities are integrated into and inform the entity's overall risk management process	IFRS S2.25 (c)	42-43, 67

Elemento a reportar	Code	Location
Metrics and targets		
Metrics required by an applicable IFRS Sustainability Disclosure Standard	IFRS S1.46 (a)	39, 41, 142-144, 173
Metrics the entity uses to measure and monitor: that sustainability-related risk or opportunity; and	IFRS S1.46 (b)(i)	39, 173
Its performance in relation to that sustainability-related risk or opportunity, including progress towards any targets the entity has set, and any targets it is required to meet by law or regulation	IFRS S1.46 (b)(ii)	39, 173
Metrics disclosed by an entity applying paragraphs 45–46 shall include metrics associated with particular business models, activities or other common features that characterise participation in an industry	IFRS S1.48	74, 142-144
If an entity discloses a metric taken from a source other than IFRS Sustainability Disclosure Standards, the entity shall identify the source and the metric taken.	IFRS S1.49	74, 173
If a metric has been developed by an entity, the entity shall disclose information about: how the metric is defined, including whether it is derived by adjusting a metric taken from a source other than IFRS Sustainability Disclosure Standards and, if so, which source and how the metric disclosed by the entity differs from the metric specified in that source	IFRS S1.50 (a)	143-144, 173
Whether the metric is an absolute measure, a measure expressed in relation to another metric or a qualitative measure (such as a red, amber, green—or RAG—status);	IFRS S1.50 (b)	39, 41, 173
Whether the metric is validated by a third party and, if so, which party	IFRS S1.50 (c)	34, 74
The method used to calculate the metric and the inputs to the calculation, including the limitations of the method used and the significant assumptions made	IFRS S1.50 (d)	34, 74, 144
An entity shall disclose information about the targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law or regulation. For each target, the entity shall disclose: the metric used to set the target and to monitor progress towards reaching the target	IFRS S1.51 (a)	39, 41, 173
The specific quantitative or qualitative target the entity has set or is required to meet	IFRS S1.51 (b)	39, 41, 173
The period over which the target applies	IFRS S1.51 (c)	41, 173
The base period from which progress is measured	IFRS S1.51 (d)	41, 75, 173
Any milestones and interim targets	IFRS S1.51 (e)	75
Performance against each target and an analysis of trends or changes in the entity's performance	IFRS S1.51 (f)	39, 173
Information relevant to the cross-industry metric categories	IFRS S2.28 (a)	74, 142-144
Industry-based metrics that are associated with particular business models, activities or other common features that characterise participation in an industry	IFRS S2.28 (b)	74, 142-144
Targets set by the entity, and any targets it is required to meet by law or regulation, to mitigate or adapt to climate-related risks or take advantage of climate-related opportunities, including metrics used by the governance body or management to measure progress towards these targets	IFRS S2.28 (c)	41, 75
Greenhouse gases—the entity shall: disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO2 equivalent, classified as: Scope 1 greenhouse gas emissions	IFRS S2.29(a)(i)(1)	142
Scope 2 greenhouse gas emissions	IFRS S2.29(a)(i)(2)	142
Scope 3 greenhouse gas emissions	IFRS S2.29(a)(i)(3)	144
Measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or an exchange on which the entity is listed to use a different method for measuring its greenhouse gas emissions	IFRS S2.29(a)(ii)	74
Disclose the approach it uses to measure its greenhouse gas emissions (see paragraphs B26–B29) including: the measurement approach, inputs and assumptions the entity uses to measure its greenhouse gas emissions	IFRS S2.29(a)(iii)(1)	74, 144

Elemento a reportar	Code	Location
The reason why the entity has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions	IFRS S2.29(a)(iii)(2)	74
For Scope 1 and Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(1)–(2), disaggregate emissions between: the consolidated accounting group (for example, for an entity applying IFRS Accounting Standards, this group would comprise the parent and its consolidated subsidiaries)	IFRS S2.29(a)(iv)(1)	142
For Scope 2 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(2), disclose its location-based Scope 2 greenhouse gas emissions, and provide information about any contractual instruments that is necessary to inform users’ understanding of the entity’s Scope 2 greenhouse gas emissions	IFRS S2.29(a)(v)	142
For Scope 3 greenhouse gas emissions disclosed in accordance with paragraph 29(a)(i)(3), and with reference to paragraphs B32–B57, disclose: the categories included within the entity’s measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011)	IFRS S2.29(a)(vi)(1)	144
Climate-related opportunities—the amount and percentage of assets or business activities aligned with climate-related opportunities	IFRS S2.29(d)	149
Internal carbon prices—the entity shall disclose: an explanation of whether and how the entity is applying a carbon price in decision-making (for example, investment decisions, transfer pricing and scenario analysis)	IFRS S2.29(f)(i)	73
The price for each metric tonne of greenhouse gas emissions the entity uses to assess the costs of its greenhouse gas emissions	IFRS S2.29(f)(ii)	73
Remuneration—the entity shall disclose: a description of whether and how climate-related considerations are factored into executive remuneration (see also paragraph 6(a)(v))	IFRS S2.29(g)(i)	31, 42
An entity shall disclose the quantitative and qualitative climate-related targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law or regulation, including any greenhouse gas emissions targets. For each target, the entity shall disclose: the metric used to set the target	IFRS S2.33(a)	75
The objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives)	IFRS S2.33(b)	75
The part of the entity to which the target applies (for example, whether the target applies to the entity in its entirety or only a part of the entity, such as a specific business unit or specific geographical region)	IFRS S2.33(c)	75
The period over which the target applies	IFRS S2.33(d)	75
The base period from which progress is measured	IFRS S2.33(e)	75
Any milestones and interim targets	IFRS S2.33(f)	75
If the target is quantitative, whether it is an absolute target or an intensity target	IFRS S2.33(g)	75
How the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.	IFRS S2.33(h)	72, 75
An entity shall disclose information about its approach to setting and reviewing each target, and how it monitors progress against each target, including: whether the target and the methodology for setting the target has been validated by a third party	IFRS S2.34(a)	68

Elemento a reportar	Code	Location
The entity's processes for reviewing the target	IFRS S2.34(b)	37, 75
The metrics used to monitor progress towards reaching the target	IFRS S2.34(c)	39, 75, 173
An entity shall disclose information about its performance against each climate-related target and an analysis of trends or changes in the entity's performance	IFRS S2.35	39, 75, 173
For each greenhouse gas emissions target disclosed in accordance with paragraphs 33–35, an entity shall disclose: which greenhouse gases are covered by the target	IFRS S2.36(a)	75
Whether Scope 1, Scope 2 or Scope 3 greenhouse gas emissions are covered by the target	IFRS S2.36(b)	75
Whether the target is a gross greenhouse gas emissions target or net greenhouse gas emissions target. If the entity discloses a net greenhouse gas emissions target, the entity is also required to separately disclose its associated gross greenhouse gas emissions target	IFRS S2.36(c)	68, 75



Glossary

12



1. ESG frameworks, standards, and reporting indexes

ESG

Stands for Environmental, Social, and Governance. It refers to the set of non-financial factors used to assess how a company manages sustainability-related risks, opportunities, impacts, and value creation.

GRI

Stands for Global Reporting Initiative. It is an international reporting framework used by organizations to disclose their economic, environmental, and social impacts in a structured and comparable way.

SASB

Stands for Sustainability Accounting Standards Board. It provides industry-specific sustainability disclosure standards focused on financially material topics relevant to investors and capital markets.

ISSB

Stands for International Sustainability Standards Board. It is the independent standard-setting body within the IFRS Foundation responsible for developing IFRS Sustainability Disclosure Standards for investor-focused sustainability reporting.

IFRS S1

Stands for General Requirements for Disclosure of Sustainability-related Financial Information. It is the foundational IFRS Sustainability Disclosure Standard that sets the general requirements for disclosing sustainability-related risks and opportunities that could reasonably affect an entity's prospects over the short, medium, and long term.

IFRS S2

Stands for Climate-related Disclosures. It is the IFRS Sustainability Disclosure Standard that requires entities to disclose information about climate-related risks and opportunities that is useful to users of general purpose financial reports.

SDGs / Sustainable Development Goals

The 17 global goals established by the United Nations to promote social progress, environmental protection, and economic development. Companies often use them to align and communicate their sustainability contributions.

Stakeholder Capitalism

A business approach that seeks to create value not only for shareholders, but also for employees, customers, suppliers, communities, regulators, and other relevant stakeholders.

Third-Party Verification

A process in which an independent external party reviews reported information, indicators, or methodologies to confirm their accuracy, consistency, and credibility.

SBTi / Science Based Targets initiative

An international initiative that validates corporate emissions reduction targets aligned with climate science and global temperature goals.

Paris Agreement

An international climate agreement adopted in 2015 that aims to keep global warming well below 2°C and pursue efforts to limit it to 1.5°C.

UN Global Compact

A United Nations initiative that encourages companies to align their strategies and operations with principles on human rights, labor, environment, and anti-corruption.

CEO Water Mandate

A UN-backed initiative that encourages companies to strengthen water stewardship, governance, transparency, and collective action around water-related challenges.

DJSI MILA Pacific Alliance

A sustainability index associated with companies recognized for strong ESG performance in markets linked to the Pacific Alliance region.

S&P/BMV Total Mexico ESG Index

A Mexican stock market index that includes issuers selected according to ESG criteria established by S&P and the Mexican Stock Exchange.

S&P Global Sustainability Yearbook

An annual publication recognizing companies with leading sustainability performance based on comparative ESG assessments by S&P Global.

CDP Climate Change Questionnaire

A global disclosure questionnaire through which companies report information about emissions, climate risks, climate strategy, and environmental opportunities.

CDP Water Security Questionnaire

A global disclosure questionnaire through which companies report information on water-related risks, opportunities, governance, impacts, and management practices.

CSA S&P Global Ratings

Sustainability assessments developed by S&P Global to evaluate corporate ESG performance, policies, and management practices for benchmarking and index inclusion.

Sustainable Development Impact Disclosure (SDID)

A structured disclosure approach intended to show how a company contributes to sustainable development outcomes by linking strategy, operations, and measurable impact.



2. Finance, stock market, and performance

BMV

Stands for Bolsa Mexicana de Valores, or Mexican Stock Exchange. It is the main securities market in Mexico, where public companies list and financial instruments are traded.

Ticker "AGUA"

The stock market symbol used to identify Rotoplas in trading platforms, market reports, and financial systems.

IPO / Initial Public Offering

The process through which a company offers its shares to the public for the first time and becomes publicly traded.

Sustainable Bond

A bond whose proceeds are allocated to finance or refinance projects with defined environmental and/or social benefits.

AGUA 17-2X

A later issuance or reopening of a Rotoplas sustainable bond, identified by its specific market code and linked to the company's sustainable financing strategy.

CAPEX

Stands for Capital Expenditures. It refers to investments made to acquire, upgrade, or expand long-term assets such as plants, machinery, infrastructure, or technology.

EBITDA

A financial metric that measures earnings before interest, taxes, depreciation, and amortization. It is commonly used to assess operating performance.

EBITDA margin

EBITDA expressed as a percentage of revenue. It shows how much operating profitability a company generates before financing, tax, and certain accounting effects.

Free cash flow

The cash a company generates after covering the investments needed to maintain or grow its operations. It is a key indicator of financial flexibility.

Working capital

The short-term resources available to run the business, usually measured as current assets minus current liabilities.

ROIC

Stands for Return on Invested Capital. It measures how efficiently a company generates returns from the capital invested in the business.

Recurring revenue model

A business model based on repeated and predictable income streams, such as subscriptions or ongoing services, rather than one-time sales.

Capital efficiency

The company's ability to generate growth, profits, or cash flow while using capital in a disciplined and productive way.

Financial discipline

A management approach focused on responsible capital allocation, cost control, liquidity, profitability, and financially sound decision-making.

UVR / Units of Referenced Value

Value-referenced units used in compensation schemes to link incentives to company performance and value creation without necessarily granting direct shares.

SOP / Stock Option Plan

A compensation plan that gives certain employees or executives the right to purchase company shares under pre-established conditions.

ICP / Internal Carbon Pricing

An internal mechanism that assigns a monetary value to carbon emissions so climate-related costs can be considered in investment and business decisions.

3. Governance, risk, and compliance

Board of Directors

The governing body responsible for overseeing the company's strategy, management, and governance, while protecting the interests of shareholders and other stakeholders.

Corporate Practices and Strategy Committee

A board committee that supports oversight of strategy, corporate practices, and selected governance and performance matters.

Audit Committee

A committee responsible for overseeing internal controls, auditing processes, the integrity of information, compliance, and often key business risks.

Compensation Committee

A committee that reviews and recommends compensation policies for executives and, in some cases, directors, ensuring alignment with performance and strategy.

Sustainability Committee

An executive or governance body responsible for coordinating the company's ESG agenda, public targets, policies, and cross-functional sustainability actions.

Ethics Committee

An internal body that reviews ethical cases, misconduct reports, or compliance concerns and validates corrective or disciplinary actions when needed.

Enterprise Risk Management (ERM)

A company-wide framework for identifying, assessing, prioritizing, monitoring, and managing strategic, operational, financial, regulatory, and reputational risks.

Performance Measurement Dashboard (PMD)

A structured dashboard used to monitor progress against defined goals and performance indicators across roles, teams, or business areas.

Skills Matrix

A tool used to map the experience, competencies, and expertise of board members or teams in order to identify strengths, gaps, and succession needs.

Whistleblower channel

A confidential reporting mechanism through which employees or other stakeholders can raise concerns about misconduct, fraud, or compliance breaches.

Confía Rotoplas

The name of Rotoplas' ethics and whistleblower reporting channel, designed to receive concerns confidentially and, where applicable, anonymously.

Anti-Corruption Policy

A policy that establishes rules and prohibitions to prevent bribery, improper payments, extortion, influence peddling, and other corrupt practices.

Integrity Policy

A policy that defines principles of honest, lawful, and ethical behavior in business decisions, interactions, and conduct across the organization.

Crime Prevention Manual

A document that outlines controls, responsibilities, and procedures to prevent criminal conduct, detect risks, and respond to potential violations.

Conflict of Interest

A situation in which personal, family, or external interests may improperly influence professional judgment or business decisions.

Minority shareholders

Shareholders who own a relatively small stake in the company and therefore require specific governance protections to safeguard their rights.

Corporate Governance Policy

A policy that defines the principles, responsibilities, and practices that guide transparent, accountable, and well-informed corporate decision-making.

LMV / Mexican Securities Market Act

Mexico's securities market law, which regulates listed companies, market participants, disclosure obligations, and governance requirements.



4. Climate change, environmental footprint, and decarbonization

Climate-related risks and opportunities

Risks and opportunities arising from climate change that may affect operations, costs, regulation, demand, reputation, or business strategy.

Decarbonization roadmap

A structured plan that outlines actions, timelines, investments, and milestones to reduce greenhouse gas emissions over time.

Scope 1

Direct greenhouse gas emissions from sources owned or controlled by the company, such as fuel combustion in facilities or company vehicles.

Scope 2

Indirect greenhouse gas emissions associated with the generation of purchased electricity, steam, heating, or cooling consumed by the company.

Scope 3

All other indirect greenhouse gas emissions across the value chain, including raw materials, transportation, product use, travel, and end-of-life treatment.

GHG / Greenhouse Gas emissions

Emissions of gases such as carbon dioxide, methane, and nitrous oxide that trap heat in the atmosphere and contribute to climate change.

CO₂e

Stands for carbon dioxide equivalent. It is a standardized unit used to express different greenhouse gases in a common climate impact measure.

Emissions intensity

A metric that relates greenhouse gas emissions to a unit of activity, such as tons produced or revenue generated, to reflect relative efficiency.

Renewable energy share

The proportion of total energy consumption that comes from renewable sources such as solar, wind, or certified renewable electricity supply.

Renewable electricity / certified renewable electricity

Electricity generated from renewable sources such as solar, wind, hydro, or geothermal. Certified renewable electricity generally refers to renewable power whose environmental attributes are documented through recognized contractual instruments or tracking systems used for market-based accounting.

Circular economy

An economic model that aims to reduce waste and extend the use of resources through reuse, recycling, redesign, repair, and material recovery.

Circularity

The degree to which materials and products remain in productive use and are reintegrated into the system instead of becoming waste.

Water stress

A condition in which water demand exceeds the available or usable supply in a given region.

Water scarcity

A situation in which water availability is insufficient to meet the needs of people, industry, agriculture, or ecosystems.

Climate mitigation

Actions aimed at reducing greenhouse gas emissions or increasing removals in order to limit the severity of climate change.

Climate adaptation

Measures taken to prepare for and respond to the current or expected impacts of climate change, reducing vulnerability and increasing resilience.

Scenario analysis

A tool used to evaluate how different future conditions may affect the business, especially under alternative climate, regulatory, or economic pathways.

IEA NZE 2050

A climate transition scenario developed by the International Energy Agency that models a pathway toward net zero emissions by 2050.

Net Zero / net zero emissions

A state in which anthropogenic greenhouse gas emissions released into the atmosphere are balanced by anthropogenic removals over a defined period, resulting in no net increase in atmospheric greenhouse gases.

RCP 8.5 / SSP5-8.5

High-emissions climate scenarios commonly used to assess severe physical climate risks such as heat, flooding, drought, and water stress.

Transition risks

Risks associated with the shift to a low-carbon economy, including new regulation, carbon pricing, technology changes, and market transformation.

Physical risks

Risks linked to the physical impacts of climate change, such as droughts, storms, floods, heatwaves, and changing rainfall patterns.

Chronic risks

Long-term climate-related physical risks that develop gradually, such as sustained temperature increases, prolonged drought, or persistent water stress.

Acute risks

Climate-related physical risks caused by sudden extreme events, such as floods, hurricanes, severe storms, or wildfires.

5. Water, treatment, and environmental operations

Water stewardship

A responsible approach to water management that considers use, quality, risk, efficiency, collaboration, and long-term resource protection.

Water security

The condition in which there is reliable and sustainable access to sufficient, safe water for people, industry, and ecosystems.

Water footprint

A metric that estimates the volume of water used directly and indirectly in products, processes, services, or lifestyles.

Water recirculation

The internal reuse of water within operational processes to reduce withdrawals and improve efficiency.

Rainwater harvesting

The collection and storage of rainwater for later use, helping reduce dependence on conventional water sources.

Wastewater treatment

The process of removing contaminants from used water so it can be safely discharged or reused.

WWTP / Wastewater Treatment Plant

A facility designed to treat wastewater before it is reused or returned to the environment.

Decentralized sanitation systems

Sanitation systems that operate locally rather than through large centralized infrastructure, often useful in remote or underserved areas.

Biodigester

A system that uses biological processes to treat organic waste or wastewater, often producing treated effluent and sometimes useful byproducts such as biogas.

Water purification

The process of improving water quality by removing particles, microorganisms, or unwanted substances so it becomes suitable for drinking or other uses.

Water treatment and recycling

A combination of processes used to treat water and make it available for reuse, reducing reliance on freshwater sources.

Circular water use

A water management model that prioritizes treatment, reuse, recirculation, and continuous optimization of water resources.

Baseline Water Stress

A reference indicator used to measure water pressure in a region by comparing water withdrawals against renewable supply.

Effluent quality

The quality of water discharged after a treatment or production process, usually measured through physical, chemical, or biological parameters.

Atmospheric pollutant emissions

Air emissions of pollutants other than greenhouse gases that may affect human health or environmental quality.

NOx

Nitrogen oxides produced mainly through combustion processes. They contribute to smog, acid rain, and respiratory problems.

SOx

Sulfur oxides emitted primarily from fuels containing sulfur. They are associated with air pollution and acid rain.

VOCs

Volatile Organic Compounds. These are substances that evaporate easily and may contribute to air pollution and ozone formation.

PM10

Airborne particles with a diameter of 10 micrometers or less, small enough to enter the respiratory system.

PM2.5

Fine airborne particles with a diameter of 2.5 micrometers or less, considered especially harmful because they can penetrate deep into the lungs.

6. Materials, manufacturing, and product

Environmental Management System (EMS)

A structured system of policies, processes, controls, and monitoring tools used to manage environmental impacts and improve performance over time.

ISO 14001

An international standard that establishes requirements for environmental management systems and continuous environmental improvement.

ISO 45001

An international standard for occupational health and safety management systems, aimed at preventing workplace injuries and improving working conditions.

ISO 9001

An international quality management standard focused on process consistency, customer satisfaction, and continuous improvement.

Environmental Product Declaration (EPD)

A standardized document that communicates quantified environmental impacts of a product based on recognized methodologies and verified data.

Life Cycle Assessment (LCA)

A methodology used to evaluate the environmental impacts of a product or service throughout its entire life cycle.

Carbon footprint

The total greenhouse gas emissions associated with an activity, process, product, organization, or value chain.

Post-consumer recycled resin (PCR)

Recycled plastic resin obtained from products that have already been used and discarded by end consumers.

Post-industrial resin

Recycled resin derived from industrial process scrap, offcuts, or unused material that did not reach the end consumer.

Virgin raw materials

New raw materials that have not been previously used, recycled, or recovered from earlier production or consumption cycles.

SMART manufacturing

A manufacturing approach that uses automation, sensors, data, and digital controls to improve efficiency, quality, and resource use.

Injection & Extrusion

Plastic transformation processes. Injection molds material into a cavity, while extrusion pushes material through a continuous shaped opening.

Rotomolding

A rotational molding process used to manufacture hollow plastic parts by heating and rotating a mold.

Blow Molding

A manufacturing process used to produce hollow plastic products by inflating heated material inside a mold.

Milling

A material preparation process, often involving grinding or size reduction, used before further manufacturing stages.

Material efficiency

The ability to generate more value with less material input by minimizing waste, scrap, and unnecessary resource consumption.

Product stewardship

An approach in which a company assumes responsibility for the environmental and social impacts of its products throughout their life cycle.

Cradle to grave

An expression describing the full life cycle of a product, from raw material extraction to use and final disposal.



7. Technology, digitalization, and commercial channels

AI / Artificial Intelligence

Technologies that enable systems to analyze data, learn patterns, and support decision-making or automation in ways that simulate human intelligence.

IoT / Internet of Things

A network of connected devices or equipment that collect and transmit data, allowing monitoring, automation, and real-time analysis.

Predictive analytics

The use of data, models, and algorithms to anticipate future behavior, demand, failures, or business trends.

Cloud migration

The process of moving systems, data, or applications to cloud-based infrastructure to improve access, scalability, and efficiency.

E-commerce

The buying and selling of products or services through online platforms or digital channels.

Omnichannel

A strategy that integrates physical and digital channels to provide a seamless and unified customer experience.

B2B

Stands for Business to Business. It refers to a business model in which a company sells products or services to another company.

B2C

Stands for Business to Consumer. It refers to a business model in which a company sells directly to the end consumer.

B2B2C

A hybrid model in which a company sells through an intermediary business while still reaching or influencing the end consumer.

B2D

Stands for Business to Distributor. It refers to a business model focused on selling products to distributors that later serve the market.

Digital catalog

A digital product catalog that organizes items, specifications, and purchase options for customers or distributors.

Real-time dashboards

Visual tools that display updated performance indicators instantly to support monitoring and decision-making.

Google Cloud

A cloud services platform used for infrastructure, storage, analytics, artificial intelligence, and enterprise applications.

Google Chronicle

A cybersecurity tool focused on collecting, analyzing, and detecting digital threats across large volumes of security data.

HubSpot

A digital platform used for marketing, sales, customer service, and customer relationship management.

Chatbots

Automated conversational tools that answer questions or support customer service through programmed logic or artificial intelligence.

Data integrity

The principle that data should remain accurate, consistent, complete, and reliable throughout its lifecycle.

Cyber threat detection

The capability to identify suspicious activity, abnormal access, or potential cyberattacks affecting systems or networks.

SOC / Security Operations Center

A centralized function responsible for monitoring, detecting, analyzing, and responding to cybersecurity incidents.

DRP Strategy

Stands for Disaster Recovery Plan Strategy. It refers to the approach used to restore systems, data, and operations after disruptions or incidents.

VP360

A technology-based due diligence and risk assessment platform used to identify potential risks in third-party relationships and supply chains, including sanctions, compliance, and integrity-related risks.



8. Customer experience and service metrics

NPS / Net Promoter Score

A customer loyalty and satisfaction metric that measures how likely customers are to recommend a company, brand, product, or service.

NSS / Net Satisfaction Score

A metric used to assess overall customer satisfaction with the experience, quality, or service received.

Center of Excellence (CoE)

A specialized internal structure that concentrates knowledge, best practices, and methodologies on a strategic topic such as customer experience.

Insights Center

A function or platform dedicated to generating useful insights from customer data, research, and behavior analysis.

Voice of the Customer (VoC)

An approach used to capture and analyze customer opinions, expectations, and needs in order to improve products and services.

CRM

Stands for Customer Relationship Management. It refers to both the strategy and the systems used to manage customer interactions and information.

Customer journey

The full sequence of interactions a customer has with a company, from initial awareness to purchase and after-sales service.

Product recall

The withdrawal of a product from the market due to safety, quality, compliance, or customer protection concerns.

SAC / Customer Service Centers

Customer service centers that handle inquiries, complaints, support requests, and service follow-up.

9. Talent, culture, and organizational development

Rotoplas Way

The name used for Rotoplas’ internal culture or operating philosophy, which reflects its values, behaviors, and way of working.

Flow program

An internal program linked to organizational evolution, capability building, efficiency, or transformation, depending on its corporate application.

Leadership Academy

A training program designed to strengthen leadership capabilities, strategic thinking, and managerial effectiveness among selected employees.

Rotoplas Leadership Model

A model that defines the competencies, behaviors, and expectations that characterize leadership within the company.

AprendeR

Rotoplas’ internal learning platform or training program used to support continuous skill development.

PRODES

A development program designed to build young talent through rotational experience, practical projects, and professional exposure.

Mentoring program

A structured initiative in which a more experienced person supports the professional development of another through guidance and feedback.

360-degree evaluation

A performance assessment method that includes feedback from supervisors, peers, direct reports, and sometimes self-evaluation.

Organizational Health Index (OHI)

An index used to assess organizational health through dimensions such as leadership, culture, coordination, motivation, and execution capacity.

OKRs / Objectives and Key Results

A management methodology that translates strategic objectives into measurable key results to align priorities and track progress.

ReConoce

An internal recognition program at Rotoplas that rewards contributions, seniority, or behaviors aligned with company culture.

Variable compensation

The portion of compensation that depends on performance, achievement of goals, or company results rather than being fixed.

Performance-based compensation

Compensation linked directly to individual, team, or company performance and the achievement of specific objectives.

Unionized workforce

The portion of the workforce that belongs to labor unions and is represented collectively on employment matters.

Living wage

A level of compensation intended to cover basic needs and enable a decent standard of living, beyond the legal minimum wage.

Transition training

Training designed to prepare employees and organizations for technological, environmental, or business model transitions.

10. Occupational health and safety

HSE / Health, Safety and Environment

A management approach that integrates occupational health, workplace safety, and environmental performance into business operations.

HSE Central Committee

A corporate-level committee that oversees priorities, indicators, and governance related to health, safety, and environmental management.

HSE Plant Committees

Facility-level committees responsible for implementing and monitoring health, safety, and environmental practices in operations.

LTIR / Lost Time Incident Rate

A frequency rate that measures injuries causing lost work time in relation to hours worked.

Occupational diseases

Illnesses caused or worsened by exposure to hazards or conditions present in the workplace.

Absenteeism rate

A metric that measures the percentage of scheduled work time lost due to absence or incapacity.

Ergonomic measures

Adjustments and preventive actions designed to adapt work to people and reduce strain, fatigue, and musculoskeletal injuries.

PPE / Personal Protective Equipment

Protective items such as helmets, goggles, gloves, or boots used to reduce exposure to workplace hazards.

Behavior-based safety

A preventive safety approach that promotes safe behavior through observation, feedback, and a culture of awareness.

Industria Limpia

A recognition or certification in Mexico associated with environmental compliance and improved industrial environmental performance.



11. Diversity, equality, and inclusion

DEI / Diversity, Equality and Inclusion

An organizational approach that promotes representation of different identities and perspectives, equal opportunities, and inclusive workplace conditions.

Diversity and Inclusion Committee

A committee responsible for promoting policies, initiatives, and monitoring related to diversity and inclusion within the company.

Gender pay gap

The average difference in pay between men and women, analyzed to identify and address compensation inequalities.

NMX-025

A Mexican standard focused on labor equality and non-discrimination in the workplace.

PrideConnection

A business network that promotes LGBT+ workplace inclusion through resources, training, and collaboration among organizations.

COPRED

The Council to Prevent and Eliminate Discrimination in Mexico City, which promotes equality and combats discriminatory practices.

LGBTIQ+

An inclusive acronym that refers to diverse sexual orientations, gender identities, and gender expressions.

Reasonable adjustments

Appropriate modifications to processes, spaces, or tools to ensure equitable participation, especially for people with disabilities.

CEO for inclusion

A leadership commitment or initiative through which business executives publicly support actions to strengthen workplace inclusion.

Women's Circle

A space or program designed to encourage dialogue, support, and development among women employees.

12. Rotoplas brands, programs, and initiatives

bebbia

A Rotoplas brand or service focused on water purification and access to quality water through a recurring or service-based model.

bebbia SMART

An advanced version of *bebbia* that incorporates monitoring, data, or smart capabilities to improve service and user visibility.

RSA

A Rotoplas brand or business unit associated with water treatment, recycling, or related service solutions.

Acuantia

A brand associated with water treatment solutions, especially for industrial or specialized applications.

rieggio

A platform or brand focused on smart irrigation solutions and more efficient water use in agriculture.

A Fluir

A social initiative or program focused on expanding water access through partnerships, installations, and community support.

Rotogotas de Ayuda

A Rotoplas social initiative aimed at supporting communities affected by water scarcity or water-related emergencies.

Escuelas con Agua

A program that promotes or installs water solutions in schools to improve access, hygiene, and student well-being.

Fan del agua

A platform or community initiative created to promote awareness of responsible water use and conservation habits.

Water Footprint Calculator

A tool that helps users estimate their personal or lifestyle-related water footprint.

Gana Más con Rotoplas

A loyalty or incentive program aimed at installers, distributors, or commercial partners.

RotoPoints

Reward points accumulated within a loyalty program that can be exchanged for prizes or benefits.

Club A

The name used in a specific market for a loyalty or rewards program related to Rotoplas products.

CONOCER Certification Program

A certification program aligned with Mexico's competency standards system through CONOCER.

ECO 079

A labor competency standard or reference used to certify technical knowledge related to water solutions.

Water Solutions Advisors

A designation given to trained or certified individuals who provide technical guidance on water-related solutions.

Ola Rotoplas

Rotoplas' onboarding or induction program for new employees.



13. General terms useful for readers

Integrated Annual Report

A report that combines financial and non-financial information to explain a company's performance, governance, strategy, and sustainability approach.

Non-financial information

Information that is not strictly financial, including ESG, operational, social, environmental, and governance-related topics.

Value chain

The full set of activities and actors involved in creating, delivering, using, and disposing of a product or service.

Stakeholders

Groups or individuals who affect, or are affected by, a company's activities, such as employees, customers, suppliers, investors, and communities.

Material issues

Topics that are significant enough to influence business decisions, stakeholder understanding, or sustainability priorities.

Long-term value creation

The ability of a company to generate sustained results over time, beyond short-term financial performance.

Sustainable value creation

The creation of economic value while also considering environmental responsibility, social impact, and sound governance.

User experience

The overall perception and experience a person has when interacting with a company's products, services, and channels.

Socially Responsible Company

A recognition granted to companies that demonstrate responsible practices in social, ethical, labor, and environmental matters.

Water-Responsible Company

A recognition granted to organizations that stand out for responsible water management and a strong water stewardship culture.

KPIs / Key Performance Indicators

Quantitative or qualitative measures used to evaluate progress against defined objectives, strategic priorities, or performance targets over time.

Critical suppliers

Suppliers considered essential due to their strategic importance, spend level, specialization, or impact on operational continuity.

Tier-1 suppliers

Suppliers with which a company has a direct commercial relationship. They provide goods or services directly to the reporting company and are typically the first level of the supply chain.

Responsible procurement

A purchasing approach that includes ethical, social, environmental, and compliance criteria in addition to price and quality.

Ethical sourcing

The selection of suppliers and materials based on principles such as legality, human rights, fair labor conditions, and integrity.

Verification Letters

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Third Party Verification



2025 Annual Integrated Report External and Independent Verification Letter

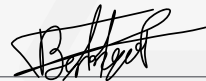
To the stakeholders of Grupo Rotoplas S.A.B. de C.V., this letter sets forth the opinion of APL Global Research regarding the 2025 Annual Integrated Report of Grupo Rotoplas S.A.B. de C.V. The purpose of APL Global Research is to issue an independent verification of the contents of this report, in accordance with the 2021 Global Reporting Initiative Standards and the Integrated Accounting Standards Board standards applicable to the Building Products & Furnishings, Water Utilities & Services, and Chemicals industries.

Verification Methodology:

The proper application of the topics was validated based on the 2021 GRI Standards Preparation Guidelines and SASB standards applicable to the Building Products & Furnishings, Water Utilities & Services, and Chemicals industries, verifying their accuracy, traceability, and materiality based on the content provided by Grupo Rotoplas S.A.B. de C.V. and its team, thereby establishing the basis for compliance with the principles of accuracy, balance, clarity, completeness, comparability, timeliness, sustainability context, and verifiability in this report and in subsequent reports.

Conclusions:

As a result of the verification process, it was concluded that the 2025 Annual Integrated Report of Grupo Rotoplas S.A.B. de C.V. was prepared in accordance with the 2021 GRI Standards and SASB standards applicable to the Building Products & Furnishings, Water Utilities & Services, and Chemicals industries. No evidence was found that would lead us to believe that compliance with and adherence to the GRI and SASB methodology was not adequately carried out, nor that there are errors in the information presented or that any material topic was intentionally omitted.


Miguel Gonzalo Bermejo Rocher
GRI Certified Sustainability Professional - (based on the GRI Universal Standards 2021)
Expedición: nov. 2025
ID de la certificación: 88330479


Benjamín Salgado Pérez
FSA Credential Level II Candidate

About the verification

Esta verificación es emitida el día 23 de abril del año 2026 y será vigente toda vez que no se ejecuten modificaciones o publicaciones posteriores a esta fecha. APL Global Research associates possess the fundamental qualifications to examine and validate proper compliance with the guidelines required for the preparation and publication of Integrated Reports, which enables them to express a professional opinion regarding the report's adherence, in all its non-financial content, to the GRI 2021 and SASB standards, always based on the principles of independence, objectivity, and confidentiality. APL Global Research assumes no responsibility whatsoever for the information collection processes implemented in this Report. This verification is issued on April 23, 2026, and shall remain valid provided that no modifications or subsequent publications are made after this date.

Sustainable Bond Annual Review Letter

AGUA 17-2X

Grupo Rotoplas, S.A.B. de C.V.

AGUA 17-2X
SPO
Favorable



**Credit
Rating
Agency**

Sustainable Impact
April 24, 2026

2026
Favorable



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HR Ratings assigned a Favorable opinion to AGUA 17-2X sustainable bond placed by Rotoplas

The assignment of the Favorable opinion for the sustainable issuance with ticker symbol AGUA 17-2X (the Issuance and/or the Sustainable Bond and/or BX), placed by Rotoplas¹ under the Sustainable Bond Framework (the Framework), takes into account the sustainable solution offered by the Entity, since the proceeds of the Issuance were allocated to projects with environmental and social benefits which are related to drinking water solutions and to water and wastewater treatment, which had a direct impact on SDG 6 and SDG 9. Furthermore, the Framework and the BX operation are aligned with the ICMA principles and comply with them satisfactorily. On the other hand, the opinion considers the consistency of the Entity's Sustainability Strategy due to its clarity and alignment with the Framework.

Results of the Sustainable SPO for Rotoplas' Sustainable Bond

Compliance with the ICMA Principles		Impact Analysis		Sustainability Strategy Consistency Analysis	
Principle	Compliance	Sustainable Impact	Compliance	Concept	Analysis
Use of Proceeds	✓	Projects aligned with local/international taxonomies	✓	Strategy Clarity	✓
Process for Project Evaluation and Selection	✓	Project Contribution	✓	Long-term vision	✓
Management of Proceeds	✓	Project Life Cycle	✓	Project impact towards strategic objectives	✓
Reporting	✓	Impact depending on the Project context	✓	Monitoring system and mitigation plans for externalities	✓

¹Grupo Rotoplas, S.A.B. de C.V. (Rotoplas and/or the Entity and/or the Issuer).


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Environmental and Social Impact Assessment

- **Environmental Impact with the BX.** According to the Sustainable Bond Reports from 2017 to 2024 and preliminary information as of the end of 2025, the BX proceeds were used to finance wastewater treatment and water reuse projects, with a cumulative impact (from 2016 to 2025) of 63,050.7 million liters of water treated and 25,828.8 million liters of water reused. Likewise, the proceeds financed projects that aimed to install water fountains, water dispensers, and water purifiers, resulting in a cumulative environmental impact to 2025 of 3,984.1 million liters of water purified and avoiding a cumulative of 0.7 million tons of CO2 emissions through the replacement of PET bottles with these projects. HR Ratings will monitor these indicators until the BX matures.
- **Social impact with the BX.** Furthermore, according to publicly available information and data provided by the Entity, the BX proceeds were allocated to projects installing drinking fountains in schools, water dispensers, and water purifiers. These had a direct and cumulative impact, benefiting 1.2 million children and 3.2 million users as of 2025. HR Ratings will monitor these social indicators until the BX matures.

Results of the KPIs accumulated over the last three years

Eligible Categories	Key Performance Indicator (KPI)	Cumulative 2023	Cumulative 2024	Cumulative 2025
1. Drinking Water Solutions	Millions of Liters of Purified Water	1,481.4	2,632.0	3,984.1
	Millions of children benefited (school enrollment)	1.2	1.2	1.2
	Millions of users benefited from water purification	1.2	2.1	3.2
	Millions of tons of CO2 emissions saved compared to PET bottled water	0.2	0.4	0.7
4. Water and wastewater Treatment	Millions of Liters of Treated Water (Average treatment capacity * average number of plants * time elapsed since acquisition)	52,826.7	57,607.1	63,050.7
	Millions of Liters of Water Reused (Treated Water * Average Reuse Rate)	23,523.8	24,641.1	25,828.8

Source: HR Ratings with information provided by the Entity.

Compliance with the ICMA Principles (GBP y SBP)

1. Use of Proceeds

According to the Framework, Rotoplas can use the resources to allocate them to social and environmental projects. The eligible categories are: i) Drinking Water Solutions; ii) Water Storage; iii) Sanitation and Wastewater Treatment; and iv) Water and Wastewater Treatment. Based on observations and information from the Issuer, 100% of the net resources of the BX were used during 2017-2025, with P\$1,066.9 million allocated to the first eligible category and P\$2,812.6 million to the fourth. The Framework specifies a limit of 20% to be allocated to developed countries. Rotoplas allocated 4.7% of the resources to projects located in the United States and Canada. HR Ratings considers that Rotoplas complies favorably with this principle.



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2. Process for Project Evaluation and Selection

HR Ratings assessed that Rotoplas has a clear evaluation and selection process that details eligible activities. Rotoplas has a Corporate Practices and Strategy Committee (the Committee), which is responsible for selecting and approving strategic projects, including those related to sustainability. The Committee focuses on evidence supporting the need for affordable drinking water and sanitation solutions in specific geographic areas and market segments. On the other hand, an area for improvement is identified as including a list of exclusion criteria and providing more detailed information on the processes by which the Committee identifies and manages sustainability risks in projects. Additionally, the Committee could benefit from having a member with experience in sustainability. Nevertheless, HR Ratings believes that the issuer meets the mandatory points recommended by the ICMA for this principle.

3. Management of Proceeds

The Entity does not have a specific sub-account for resources obtained through the BX. However, it is considered compliant by describing a clear internal process for tracking these resources, which is managed by the Committee. Furthermore, in the observed operation of the BX resources, the entity provided a record showing the tracking of resource use, as well as the monitoring of the environmental and social impact of the funded projects. Resources awaiting allocation are invested according to the guidelines for the liquidity portfolio or as internal cash by the Entity. HR Ratings considers that Rotoplas complies favorably with this principle.

4. Reporting

In accordance with the Framework, the Entity has published the Rotoplas Sustainable Bond Report for the period dated from 2017 to 2024 as part of its Integrated Annual Report. It is also in the process of preparing the report for 2025. These reports are available on the Rotoplas website. The content of these reports is considered clear, transparent, and detailed regarding the use of proceeds and the sustainable impact achieved through the projects. HR Ratings considers that Rotoplas complies favorably with this principle.

Analysis of alignment with the sustainability strategy

- **Sustainability Strategy.** Rotoplas has a robust Sustainability Strategy that directly impacts 10 of the 17 SDGs in the 2030 Agenda, including SDGs 6 and 9, which are considered objectives within the Eligible Categories of the Framework and the projects financed through the BX. It also conducts a dual materiality analysis, through which it identified, in consultation with its stakeholders, 23 material issues that are actively monitored. It is important to highlight that the Sustainability Strategy is constantly updated to ensure greater impact and up-to-date information.
- **Framework.** In May 2017, Rotoplas created the Sustainable Bond Framework to facilitate the issuance of the AGUA 17X and AGUA 17-2X. Subsequently, in September 2018, the first update to the Framework was carried out, in order to align the projects with the Green Bond Principles, the Social Bond Principles, and the Sustainable Bond Guidelines of ICMA for 2018.
- **AGUA 17-2X.** The BX was issued on June 28, 2017, for a total of P\$1,400.0m, in conjunction with the AGUA 17X issuance (P\$600.0m). In 2018, the first rollover was conducted for an additional amount of P\$1,000.0m. Subsequently, in 2020, the AGUA 17X issuance was prepaid, and the second rollover to the BX was conducted for an additional amount of P\$1,600.0m, consolidating everything into the BX. Considering the above, the total net accumulated amount is P\$4,000.0m and has a variable rate and a maturity date in June 2027. The placement of sustainable bonds represents a tool for investors to achieve



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their objectives as well as to meet customers' water and sanitation needs. This is considering the use of BX resources, as mentioned above.

Follow-up factors

- **Information used.** The assessment conducted by HR Ratings was based on information provided by Rotoplas as of the date of this report. Any updates or relevant events will be considered as part of the follow-up process to maintain the SPO or the current favorable opinion.
- **Failure to comply with ICMA principles.** If the Entity fails to comply with the requirements related to the fourth principle of the ICMA, HR Ratings may withdraw its favorable opinion on the BX.



Complementary information in compliance with section V, paragraph A), of Annex 1 of the General Provisions applicable to credit rating agencies.

Evaluation criteria used*	Labelled Bonds Evaluation Criteria, October 2024
Previous Impact Level	Initial
Date of the previous evaluation	Initial
Period covered by the information used by HR Ratings for this evaluation	2022-2025.
List of sources of information used, including those provided by third parties.	Public information provided by the Entity.

*For further information regarding this criteria evaluation, please visit <https://hrratings.com/methodology/>

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