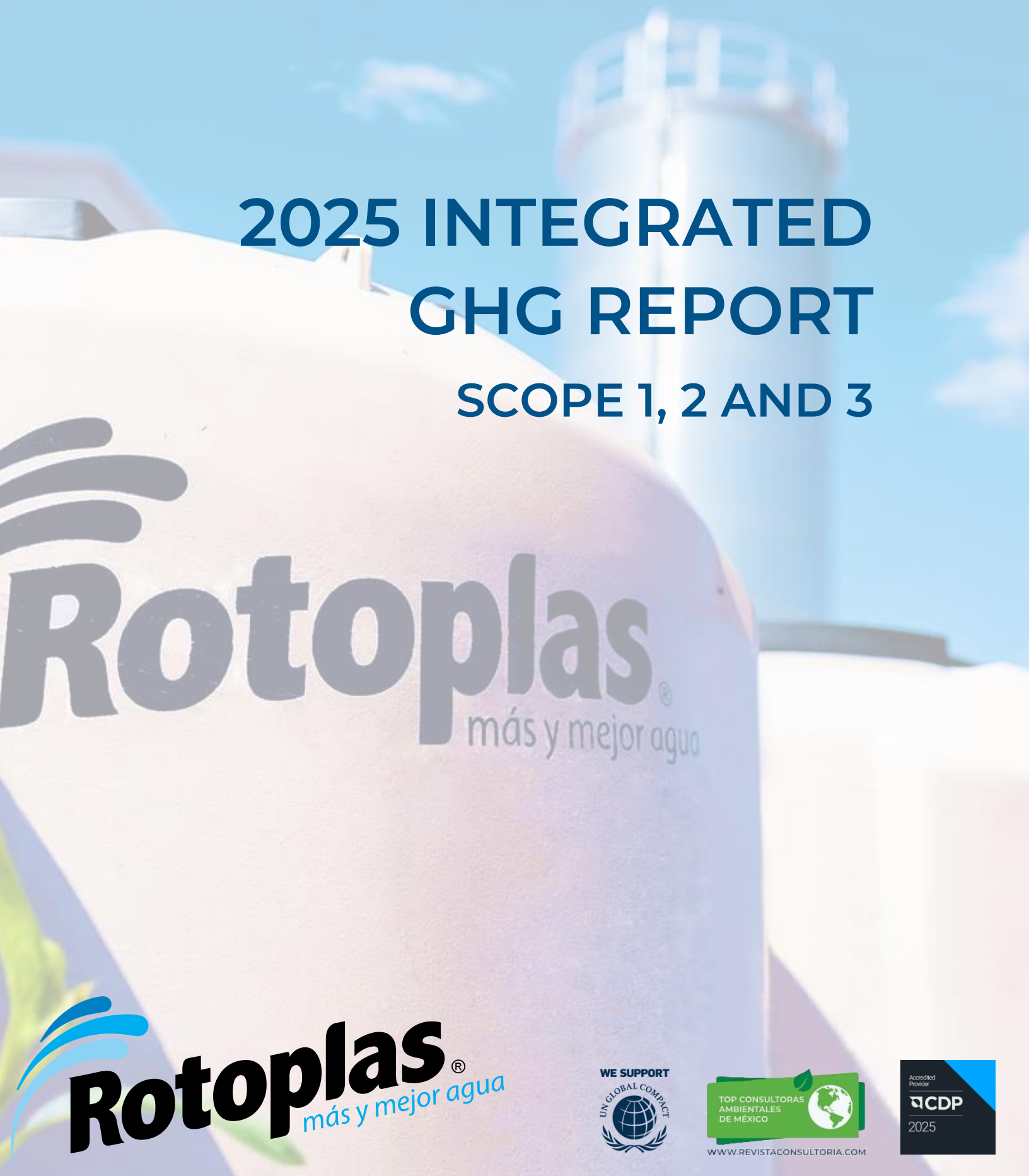
APRIL 2026

2025 INTEGRATED GHG REPORT

SCOPE 1, 2 AND 3



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Executive Summary

General Context

Grupo Rotoplas S.A.B. de C.V. (hereinafter, Grupo Rotoplas) is a company with extensive experience in the design and marketing of solutions for water storage, conveyance, purification, and treatment. Its corporate strategy is focused on offering sustainable solutions, promoting operational efficiency, and strengthening environmental responsibility throughout its value chain.

In this context, Grupo Rotoplas prepared its corporate greenhouse gas (GHG) emissions inventory for the 2025 reporting year, covering Scopes 1, 2, and 3.

This report comprises two distinct technical components. The first corresponds to the limited technical pre-verification of the Scope 1 and Scope 2 emissions reported by Grupo Rotoplas, through document review, methodological consistency analysis, and independent recalculation performed by e3 Consultora. The second component involves the estimation of the Scope 3 emissions inventory, prepared based on available information, the corresponding calculation report, and the applicable categories in accordance with the GHG Protocol's Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

Scope 1 and 2 Results

In 2025, for Scopes 1 and 2, Grupo Rotoplas reported a total of 23,188.30 metric tons of carbon dioxide equivalent (tCO_2e) under the consolidation approach adopted. As a result of the limited technical pre-verification exercise, e3 Consultora recalculated a total of 22,140.59 tCO_2e, with a consolidated carbon intensity of 0.27 tCO_2e per ton of processed resin and metal (tR&M). This distinction is relevant, as this report compares the information originally reported by Grupo Rotoplas with the results obtained by e3 Consultora based on the document review and the independent reproduction of the calculations using the same methodological approach.

The Scope 1 values correspond to a 46.4% reduction, and for Scope 2 under the market-based approach, a 55.1% reduction, as well as a 28.95% reduction in carbon intensity compared to 2024.

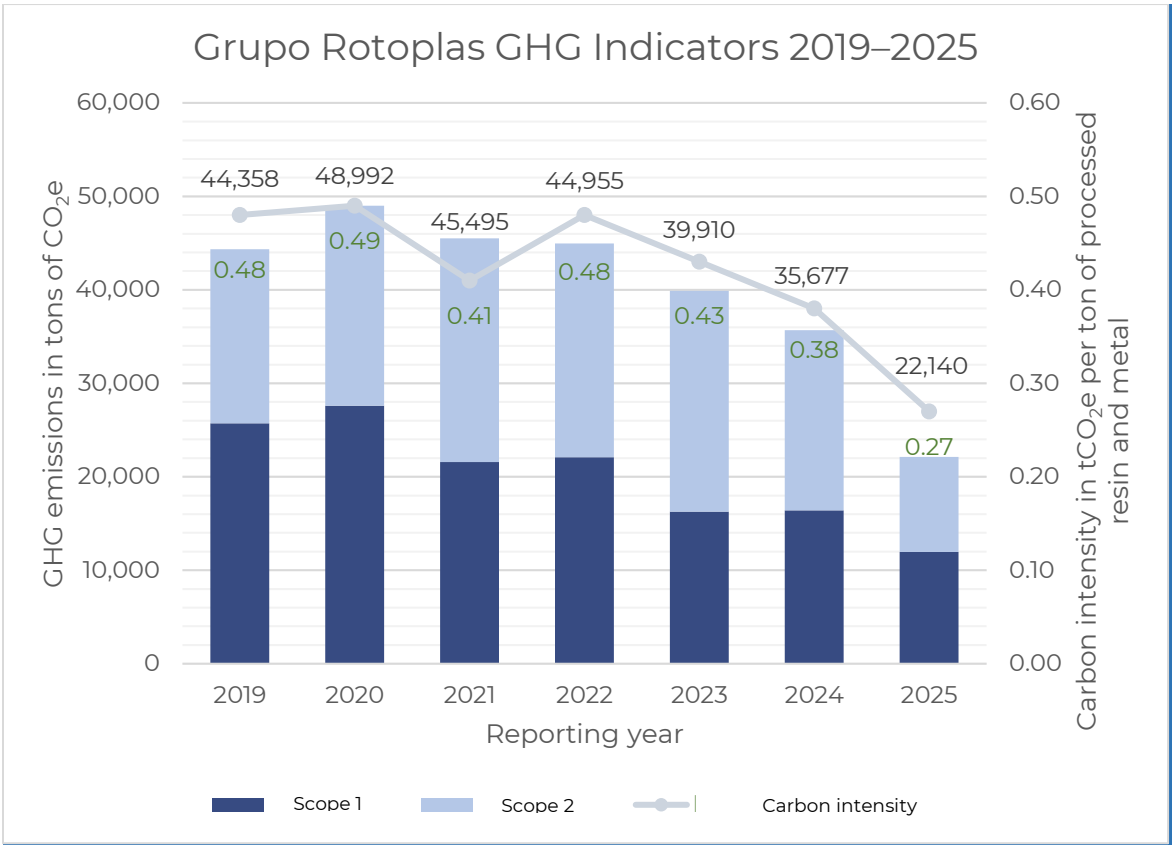

Figure 1. Rotoplas GHG Indicators 2019–2025

Pre-verification criteria and dual reporting

The pre-verification process involved a documentary review of inputs and results, as well as an independent reproduction of emissions calculations using the methodological tools employed by both the organization and the consulting firm. The analysis covered Scope 1 (direct emissions) and Scope 2 (indirect emissions from grid electricity consumption and self-generation) emissions corresponding to the company's facilities in Mexico, Argentina, Peru, Guatemala, Nicaragua, Honduras, Costa Rica, and the United States.

For Scope 2 emissions, the inventory incorporates "dual reporting" through the complementary presentation of results under location-based and market-based approaches. The former reflects emissions associated with electricity consumption based on average grid factors by geography, while the latter incorporates specific supply factors reported by the supplier when applicable. For the purposes of consolidating the assessed inventory and the analysis conducted in this pre-verification, the results under the market-based approach were used as a reference.

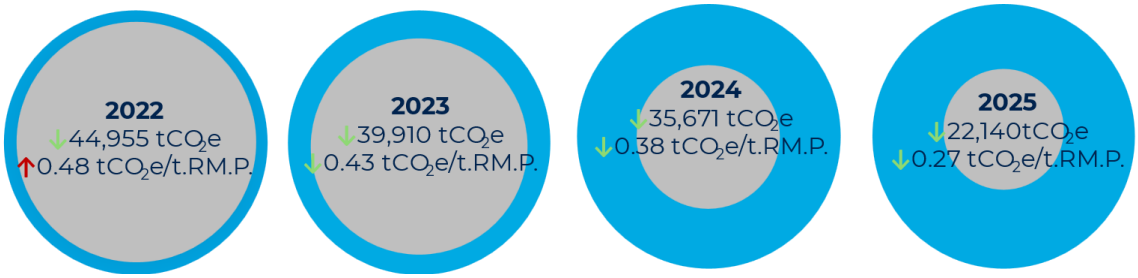

Figure 2. Rotoplas Emissions from 2022 (base year) to 2025 (reporting year)

Results of the Limited Technical Pre-Verification

As a result of the exercise, e3 Consultora identified an absolute materiality of 4.7% between the figures reported by Grupo Rotoplas and those recalculated as part of the pre-verification. This difference is primarily attributed to the updating of emission factors, adjustments resulting from the document review, and the refinement of certain activity data used in the estimate.

Since this variation falls below the materiality threshold defined for the fiscal year (±5%), the inventory is generally technically reasonable for the purposes of pre-verification of Scope 1 and Scope 2. However, opportunities for improvement were identified in terms of documentary traceability, methodological consistency across regions, and data quality control, particularly in cases where the available evidence was incomplete or not fully available at the time of the review.

In this regard, this report does not replace formal, comprehensive verification, but it does provide a sufficient technical basis to conclude that, overall, the identified deviations are not material to the evaluated consolidated inventory.

Based on these results, a favorable technical opinion is issued regarding the quality of the assessed inventory, confirming that it reasonably reflects the emissions generated during the analysis period. This report describes in detail the results of the process, including the criteria applied, the information sources reviewed, the calculated values, and relevant observations to strengthen future calculation and verification cycles.

Scope 3 results

Regarding Scope 3 emissions, **277,348.92** tCO_2e were generated for the applicable categories, as shown in Table 1.

The largest contribution comes from Category 11. Use of sold products, with 188,202.86 tCO_2e, equivalent to 67.85% of total Scope 3 emissions.

This is followed by Category 1. Purchased goods and services, with 39,312.45 tCO_2e; Category 4. Upstream transportation and distribution, with 23,161.27 tCO_2e; and Category 12. End-of-life treatment of products sold, with 17,910.88 tCO_2e.

Scope 3 categories		Emissions in tCO_2e	Contribution percentage
Upstream	Category 1. Purchased goods and services	39,312.45	14.17%
	Category 2. Capital goods	1,684.06	0.61%
	Category 3. Activities related to fuel and energy	1,895.58	0.68%
	Category 4. Upstream transportation and distribution	23,161.27	8.35%
	Category 5. Waste generated during operations	306.22	0.11%
	Category 6. Business Travel	273.92	0.10%
	Category 7. Employee Commuting	4,601.67	1.66%
	Category 8. Upstream leased assets	-	0.00%
Downstream	Category 9. Downstream transportation and distribution	-	0.00%
	Category 10. Processing Sold Products	-	0.00%
	Category 11. Use of sold products	188,202.86	67.85%
	Category 12. End-of-life treatment of sold products	17,910.88	6.46%
	Category 13. Downstream leased assets	-	0.00%
	Category 14. Franchises	-	0.00%
	Category 15. Investments	-	0.00%
Total		**277,348.92**	**100%**

Table 1. Scope 3 emissions by category

Scope 3 emissions increased by 229.32 tCO_2e compared to 2024, equivalent to a change of 0.08%. This marginal increase is mainly due to the inclusion of Tuboplus in the calculation of Categories 11 and 12, as well as the increase in heaters sold, a product that accounts for the largest share of Category 11 emissions due to energy consumption over its useful life.

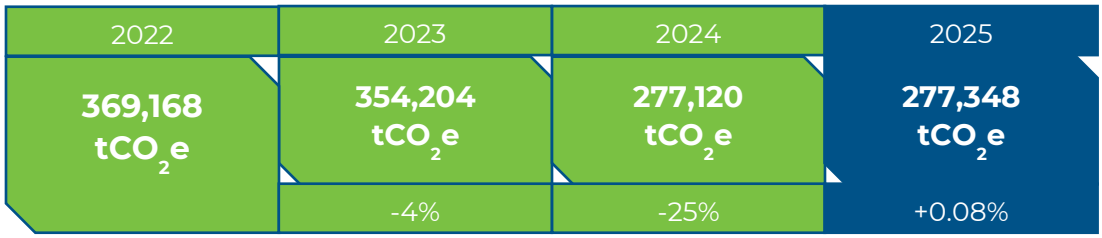

Figure 3. Rotoplas Scope 3 Emissions over time

In general terms, the results for Scopes 1 and 2 show an overall difference below the technical materiality threshold defined for this reporting period; therefore, they demonstrate technical reasonableness for the purposes of limited pre-verification. For Scope 3, the inventory reveals that the largest proportion of emissions is concentrated in the use phase of sold products and, to a lesser extent, in purchased goods and services, upstream transportation, and end-of-life treatment.

For future reporting cycles, it is recommended to strengthen data traceability, document assumptions by category in greater detail, standardize geographic consolidation criteria, and progressively move toward the use of physical data and supplier- or product-specific factors, especially in the categories with the highest contribution.

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Glossary

Climate action: Any policy, measure, or program aimed at reducing greenhouse gas emissions, building resilience to climate change, or supporting and financing these objectives (Latin American Climate Action, 2016).

Scope 1: Also known as direct emissions, these are emissions from sources owned or controlled by the reporting organization (GHG Protocol, 2024).

Scope 2: Also known as indirect emissions, these are emissions generated by the production of energy, heat, steam, or cooling that a company purchases to operate its activities (GHG Protocol, 2024).

Scope 3: Scope 3 emissions are all indirect greenhouse gas emissions that occur within an organization's value chain. These emissions result from an organization's activities but are beyond its control (GHG Protocol, 2024).

Climate change: Any significant change in the Earth's climate system that persists for decades or longer. It can occur due to natural causes or because of human activities and is the most evident manifestation of climate change (INECC, 2018).

Activity data: Fuel consumption, quantity of inputs for production, quantity of product, electricity consumption, etc. (SEMARNAT, 2021).

Greenhouse Gases (GHG): Gases present in the atmosphere that trap heat and contribute to climate change, such as carbon dioxide (CO_2), methane (CH_4), and nitrous oxide (N_2O; IPCC, 2014).

GHG Protocol: A comprehensive and standardized framework for measuring and reporting greenhouse gas emissions.

Carbon intensity: The amount of greenhouse gas emissions, expressed in carbon dioxide equivalents per unit of economic activity or production (National Grid, 2022).

Greenhouse gas inventory: A quantified list of greenhouse gas emissions and their sources for a specific organization (WRI & WBCSD, 2005).

Pre-verification: An independent assessment of the reliability (considering integrity and accuracy) of a GHG inventory (WRI & WBCSD, 2005).

Materiality threshold: A concept used in the verification process. It is frequently used to determine whether an error or omission constitutes a material discrepancy. It must not be considered insignificant to define a complete inventory (WRI & WBCSD, 2005).

Significance threshold: A qualitative or quantitative criterion used to define a significant structural change in the greenhouse gas inventory (WRI & WBCSD, 2005).

Well-to-tank: This is the analysis of emissions, energy consumption, and other environmental impacts that occur from the well (or primary energy source) to the end-user's storage tank, excluding the final use of the fuel (Wang, 2004).

Acronyms

CEDIS: Logistics Distribution Center.
CyGEI: Greenhouse gases and compounds.
DEFRA: Department for Environment, Food and Rural Affairs, United Kingdom.
EEIO: Environmentally extended input-output.
FS: Fixed sources.
MS: Mobile sources.
GHG: Greenhouse Gases.
INECC: National Institute of Ecology and Climate Change.
IPCC: Intergovernmental Panel on Climate Change.
LB: Location-based
MB: Market-based
RENE: National Emissions Registry.
SBTi: Science Based Targets Initiative.
SEMARNAT: Ministry of the Environment and Natural Resources.
tR&M: Tons of resin and processed metal.
USEPA: U.S. Environmental Protection Agency.
WBCSD: World Business Council for Sustainable Development.
WRI: World Resources Institute.
WTT: Well to Tank.

Units

CH_4: Methane.
CO: Carbon monoxide.
CO_2: Carbon dioxide.
TOC: Total organic carbon.
VOCs: Volatile organic compounds.
HFCs: Hydrofluorocarbons.
kg: Kilogram.
l: Liters.
m^3: Cubic meters.
N_2O: Nitrous oxide.
PFCs: Perfluorocarbons.
PS: Particulate matter.
SF_6: Sulfur hexafluoride.
t: Ton.
tCO_2: Ton of carbon dioxide.
tCO_2e: Ton of carbon dioxide equivalent.
$mtCO_2e$: Metric ton of carbon dioxide equivalent.
$MXN: Mexican pesos.
$USD: U.S. dollars.

Introduction

The development of corporate greenhouse gas (GHG) inventories is a key element in assessing climate performance and strengthening organizations' environmental management. In line with evolving international requirements regarding sustainability and climate change, Grupo Rotoplas has implemented a systematic approach to identifying, quantifying, and tracking its GHG emissions resulting from its operations and sales in Latin America and the United States.

For clarity, this document consists of Chapter 1, which describes the process and results of the limited pre-verification, presenting: I. the information and calculations originally reported by Grupo Rotoplas in its 2025 Scope 1 and 2 GHG inventory; and II. The results obtained by e3 Consultora, derived from the document review, the independent reproduction of calculations, and the application of methodological criteria consistent with the defined scope. Therefore, when reference is made to "reported" values, these correspond to Grupo Rotoplas; and when reference is made to "recalculated" values, "results of the pre-verification exercise," or "results from e3 Consultora," these correspond to the review conducted by e3. Chapter 2, meanwhile, includes the results of the Scope 3 GHG emissions inventory for the same reporting year, prepared by e3 Consultora.

Under this framework, during fiscal year 2025, Rotoplas compiled its corporate inventory of Scope 1 and 2 GHG emissions, covering operations in eight countries, in line with its commitment to continuous improvement and strengthening the quality of its environmental reporting. Likewise, this initiative addresses the need to align with current regulatory frameworks to meet disclosure requirements regarding sustainability and climate change.

Figure 4. Rotoplas, a leading water solutions company in México

In addition, e3 Consultora calculated the Scope 3 emissions in accordance with the methodological framework established by the Corporate Value Chain (Scope 3) Accounting and Reporting Standard (WRI & WBCSD, 2011), considering the applicable categories based on the organization's activities, products, and services.

Thus, this document integrates the consolidated results of both processes: the technical review of Scopes 1 and 2, and the preparation of the Scope 3 inventory, including the analysis of information sources, quantification criteria, results by emission type, and a set of recommendations aimed at strengthening Rotoplas' GHG management.

Purpose of the Report

The purpose of this report is to present the results of the limited technical pre-verification of the Scope 1 and 2 greenhouse gas emissions inventory for the year 2025, prepared by Grupo Rotoplas, and to present the indirect emissions generated throughout the value chain (Scope 3).

Specifically, the report seeks to:

- Validate the methodological consistency, data integrity, and traceability of the reported estimates, in accordance with the principles established by the GHG Protocol Corporate Accounting and Reporting Standard.
- Reproduce the Scope 1 and Scope 2 calculations of the emissions inventory, as well as cross-verify them based on a documentary review of the inputs used, activity data derived from operations in various geographic locations, applicable emission factors, and the methodologies employed.
- Include Scope 3 calculations, comprising significant indirect emissions upstream and downstream of the business, related to purchased goods and services, logistics processes, product use, and end-of-life disposal, among others.
- Identify potential gaps, risks of inconsistencies, or areas in need of improvement regarding data quality control, methodological traceability, and documentation of assumptions, with the aim of enhancing the inventory's readiness for a potential independent verification process and ensuring its alignment with recognized international standards.

Information on the verifying organization

In the current fiscal year, e3 Consultora served as the entity responsible for conducting the limited technical pre-verification of the GHG inventory reported by Grupo Rotoplas.

Third party organization contact information	
Verification date	27/02/2026
Verifier	e3 Consultora Servicios Sostenibles; RYM Servicios Ambientales Internacionales
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Table 2. General information about the verification organization

Criteria and Standards for Pre-Verification and Emissions Calculation

The analysis and reproduction of the emissions reported by Grupo Rotoplas, as well as the calculations performed by e3 Consultora, were based on the methodological criteria adopted by the organization itself for the preparation of its inventory, ensuring the comparability, consistency, and transparency of the results. These criteria include the following methodological principles:

- The GHG Protocol Corporate Accounting and Reporting Standard.
- Scope 1 & 2 GHG Inventory Guidance.
- Corporate Value Chain (Scope 3) Accounting and Reporting Standard.
- Supply Chain Greenhouse Gas Emission Factors for US Industries and Commodities | USEPA.
- Department for Business, Energy & Industrial Strategy (DEFRA), UK Government GHG Conversion Factors for Company Reporting.
- Agreement establishing the technical specifications and formulas for applying methodologies to calculate greenhouse gas emissions.
- Criteria for verifying reports on greenhouse gas emissions within the framework of the National Emissions Registry.

Emission factors, calorific values, and global warming potentials for pre-verification recalculation and Scope 3 calculations

The reproduction of emission estimates and calculations is supported by the technical references and databases used by Grupo Rotoplas to compile its inventory. These include:

- Agreement establishing the greenhouse gases or compounds to be grouped for emissions reporting purposes, as well as their global warming potentials.
- Emission factors from the GHG Protocol and World Resources Institute databases, based on the 2006 Intergovernmental Panel on Climate Change guidelines.
- National electricity emission factors for various regions (Annex 2).
- List of fuels and their calorific values (CONUEE) to be used for reporting to RENE 2025.

Control approach

For the 2025 reporting year, the operational control approach was adopted, covering the facilities over which Grupo Rotoplas exercises direct management in terms of operations and environmental compliance.

The inventory covers operations in eight countries, encompassing various types of facilities, including production sites, distribution centres, corporate offices and retail outlets. The full list is presented in Table 3.

Country	Facility's type	Facilities Name
Mexico	Production	Golfo
		Guadalajara
		Ixtapaluca
		León Rotomoldeo – Soplo
		León Rotopinsa
		Lerma
		Merida
		Mochis
		Monterrey Compuestos
		Monterrey Rotomoldeo-Soplo
		Tuxtla
	Corporate	RSA
		Virreyes
Argentina	Production	Loma Hermosa
		Pilar
		Pilarica
		San Martín

Nicaragua	Production	Nicaragua
Peru	Production	Peru
Guatemala	Production	Guatemala
Honduras	Distribution hub	Distribution hub Honduras
Costa Rica	Distribution hub	Distribution hub Costa Rica
US	Stores	EE UU Stores

Table 3. Facilities included in Rotoplas' GHG emissions estimate and report

Analysis period

The analysis period for Grupo Rotoplas' greenhouse gas emissions inventory covers operations carried out from 1 January to 31 December 2025.

The year 2022 was established as the comparative base year, as it was the first period with a consolidated methodology and sufficient data traceability. Since then, the inventory has been progressively strengthened, with improvements in data quality and analysis, particularly for Scope 3.

To this end, Table 4 presents the figures for the base year, developed under a formally established methodological framework, with a clear definition of organizational and operational boundaries, consistent quantification criteria and documented data traceability mechanisms.

Base year emissions 2022							
Selected base year				2022			
Emissions Recalculation Policy				Yes (**X**)	No ( )		
Policy description			To reflect improvements in data quality and methodological consistency				
Significant update change				Greater than 10%			
Base year Emissions	**Total (tCO_2e)**	**CO_2 (t)**	**CH_4 (t)**	**N_2O (t)**	**HFCs (t)**	**PFCs (t)**	**SF_6 (t)**
Scope 1	22,331.92	22,048.58	0.03	0.01	0.00	0.00	0.00
Scope 2	22,693.74	22,693.74	0.00	0.00	0.00	0.00	0.00

Table 4. GHG emissions data for the base year 2022

The information for this reporting year was provided by the Grupo Rotoplas sustainability team, whose contact details are set out in Table 5 below:

Manager	Position	Contact
Raúl Maganda Méndez	*ESG Environmental Head*	*rmaganda@rotoplas.com*
Guillermo Mijail Punzo Suazo	*Sustainability Manager*	*gpunzo@rotoplas.com*

Table 5. Contact details Rotoplas

CHAPTER 1

PRE-VERIFICATION OF THE SCOPE 1 AND 2 GHG EMISSIONS INVENTORY

CHAPTER 1
Results of the 2025 GHG emissions inventory reported by Grupo Rotoplas

For the year 2025, Grupo Rotoplas reported a total of 23,188.30 tons of carbon dioxide equivalent (tCO_2e), comprising its direct emissions (Scope 1) and its indirect emissions from electricity consumption (Scope 2 under a market-based approach). Table 6 presents the general parameters of the inventory originally reported by the organization, including the methodology used, the period analyzed, the consolidation approach and the values declared for each scope.

#	Description	Results	
1	Company name	Grupo Rotoplas S.A.B. de C.V.	
2	Year of verification	2025	
2.1	Reporting period covered	01/01/2025 – 31/12/2025	
3	Estimation methodology	GHG Protocol	(**X**)
4	Consolidation approach	Equity	( )
		Financial control	( )
		Operational control	(**X**)
4.1	Scope 1 Emissions Identification	Yes (**X**)	No ( )
4.2	Total Scope 1 emissions reported	**12,097.42**	tCO_2e
5	Scope 2 emissions identification - market-based	Yes (**X**)	
5.1	Total Scope 2 – market-based emissions reported	**11,090.88**	tCO_2e
6	GHG Inventory Exclusions	Facilities	NA
		Operations	NA
		Emissions	NA
7	Direct emissions of biogenic combustion CO2 (tCO_2)	*Not applicable*	

Table 6. General data from the 2025 GHG emissions inventory reported by Grupo Rotoplas

Regarding the composition of gases, Table 7 shows the breakdown of emissions by type of greenhouse gas for the two scopes included in the report produced by Grupo Rotoplas.

Emissions reporting year 2025							
Emissions	**Total (tCO_2e)**	**CO_2 (tCO_2e)**	**CH_4 (tCO_2e)**	**N_2O (tCO_2e)**	**HFCs (tCO_2e)**	**PFCs (tCO_2e)**	**SF_6 (tCO_2e)**
Scope 1	12,097.42	11,991.74	98.26	7.42	0.00	0.00	0.00
Scope 2 – market-based	11,090.88	11,090.88	0.00	0.00	0.00	0.00	0.00

Table 7. 2025 Greenhouse gas emissions data reported by Rotoplas

In addition, Table 8 shows a breakdown of the emissions reported by Grupo Rotoplas by country and scope, as well as their relative contribution to the corporate inventory. The facilities at Corporativo MX, Corporativo RSA, CEDIS Costa Rica, CEDIS Honduras and US stores do not generate any direct emissions.

Country	Scope 1 Emissions (tCO_2e)	Scope 2 Emissions – market-based (tCO_2e)	Total	% of Contribution
Mexico	5,762.32	5,856.59	11,618.91	50.102
Nicaragua	331.74	0.003	331.74	1.430
Guatemala	2,037.02	32.37	2,069.39	8.924
Peru	1,050.28	1,458.38	2,508.66	10.818
Argentina	2,916.06	3,593.41	6,509.47	28.072
MX Corporate	*	88.89	88.89	0.383
Corporate RSA	*	5.25	5.25	0.022
Distribution hub Costa Rica	*	1.12	1.12	0.004
Distribution hub Honduras	*	4.37	4.37	0.018
US Stores	*	50.50	50.50	0.217
Total	**12,097.42**	**11,090.88**	**23,188.30**	**100**

Table 8. 2025 GHG emissions reported by Grupo Rotoplas for Scope 1 and 2 by country and percentage of contribution.

** Installations that do not generate direct emissions as they only consume electricity*

Figure 5 shows the business units by region included in this report.

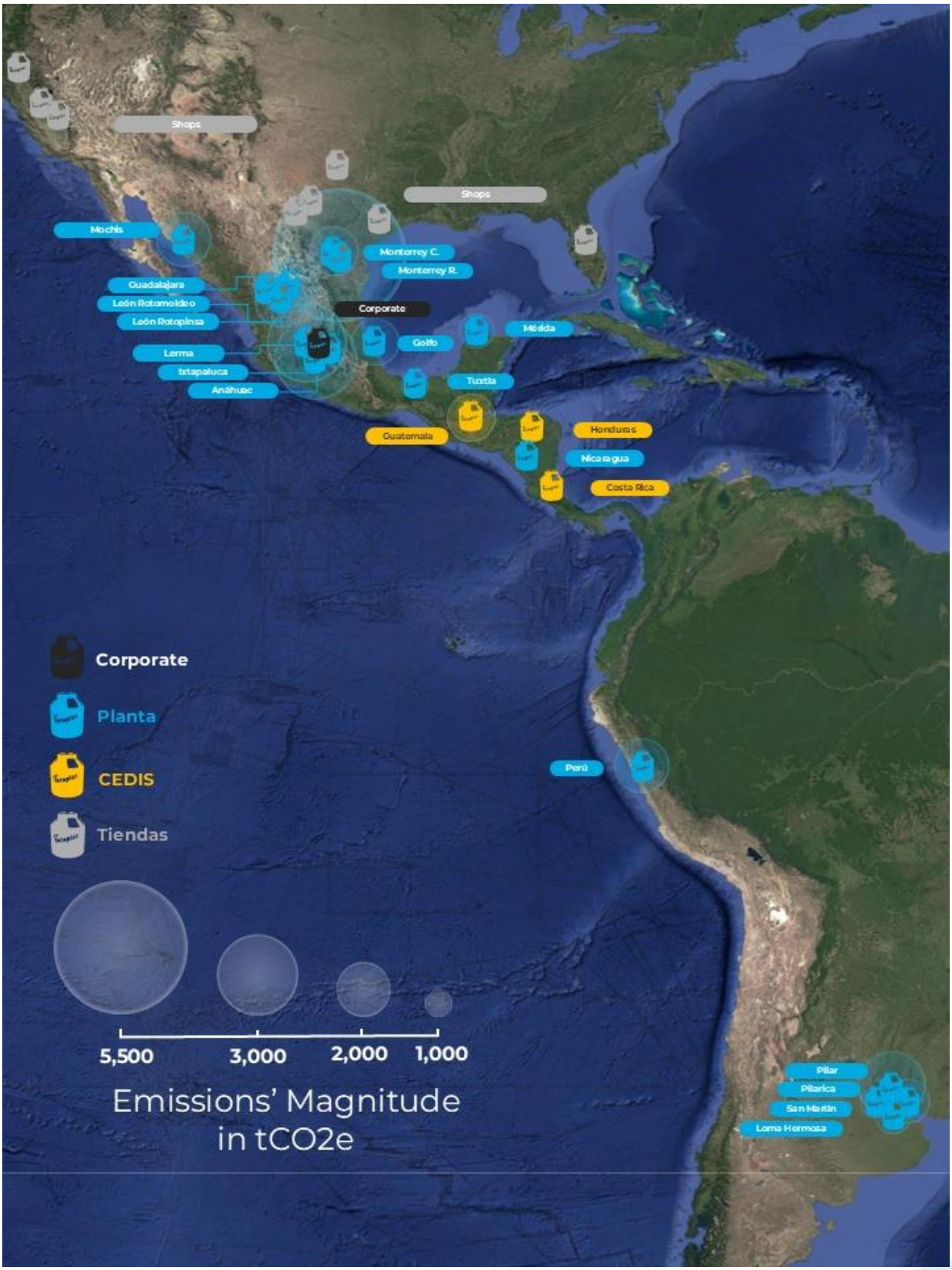


Figure 5. Rotoplas 2025 Business Units

As previously indicated, the second part of the limited pre-verification exercise involved recalculating GHG emissions for Scopes 1 and 2, using primary data provided by the company and, where necessary, adjusting the relevant information regarding activity data and updated emission factors, as identified during the document review.

Specific scope of the pre-verification

The limited technical pre-verification process was carried out in accordance with the methodological principles described above, considering only the greenhouse gases included in the inventory reported by Grupo Rotoplas. The analysis covered both direct emissions (Scope 1) and indirect emissions from electricity consumption (Scope 2), estimated using a location-based approach for electricity consumed from the grid and a market-based approach for the portion of the electricity supply associated with a specific factor reported by the supplier.

The emissions and gas included in the report are detailed in Table 9.

Pre-verification scopes						
Type of emissions	Direct Emissions		From stationary combustion sources			
			From mobile sources			
	Indirect emissions		From electricity consumption			
Type of greenhouse gas	CO_2	CH_4	N_2O	HFCs	PFCs	SF_6
Allowable materiality threshold	±5%					

Table 9. General data on the scope of the pre-verification

For this reporting year, a technical materiality threshold of ±5% was adopted as a benchmark for the overall assessment of the inventory, in line with review practices used within the RENE framework, without this implying strict regulatory standardization for all geographical areas included in the multinational inventory.

The assessment included a documentary review, verification of the calculation tools used, and independent reproduction of estimates. To this end, a sample of facilities was selected which together accounted for approximately 50% of total GHG emissions, focusing on the sources with the greatest impact. This review enabled the traceability of the data used in the estimation to be verified, as well as the consistency between the recorded values and the calculations performed.

In addition, remote sessions were held with the team responsible for sustainability at Grupo Rotoplas, as well as operational staff from the facilities

in Ixtapaluca, Guatemala, Pacífico Sinaloa (Mochis), Pilarica and Peru, selected for their significance within the inventory, as they contributed 13%, 9%, 9%, 11% and 8% of total reported emissions, respectively. During these sessions, they provided details on activity data and addressed observations relating to inputs, conversion methods, exclusion criteria and the allocation of emissions by facility. This ensured the correct identification and correspondence between sources, locations and reported scopes.

The main documents analyzed within Rotoplas's virtual files for Scope 1 and 2 GHG emissions were:

- 2025 Environmental and Sustainability Report
- 2025 Consolidated Report (MasterFile ESG)
- A1, A2 Cut-off 26 January
- Report on energy and emissions generated by photovoltaic renewable energy
- Consolidated on-site renewable energy consumption at Rotoplas facilities
- Fuel invoices and energy consumption receipts from the Ixtapaluca, Guatemala, Pacífico Sinaloa (Mochis), Pilarica and Peru facilities.

Dual reporting approach for Scope 2

In accordance with the guidelines of the GHG Protocol Corporate Standard, for the purposes of this pre-verification exercise, Scope 2 emissions are presented using both the location-based and market-based approaches. The location-based approach reflects emissions associated with electricity consumption based on the average emission factors of the electricity grid for each geographical area. Meanwhile, the market-based approach reflects emissions derived from electricity consumption, considering specific factors associated with the supply reported by the supplier, where such information is available and applicable in accordance with the adopted methodological criteria.

For the purposes of methodological transparency, both results are presented in a complementary manner in this report. However, for the purposes of consolidating the assessed inventory and the comparative analysis carried out in this pre-verification, the Scope 2 result under the market-based approach was taken as a reference, in line with the reporting criteria defined by Grupo Rotoplas.

Results of the recalculation of 2025 Scope 1 and 2 GHG emissions carried out by e3 Consultora

As part of the limited technical pre-verification exercise, e3 Consultora independently reproduced the GHG emissions calculations for the period under review, using the available activity data, unit conversion factors, emission factors, calorific values and applicable global warming potentials, as well as the methodological criteria described above.

The result, shown in Figure 6, illustrates the composition of Grupo Rotoplas' total GHG emissions for the 2025 reporting year, comprising direct Scope 1 emissions and indirect Scope 2 emissions from electricity consumption—the latter calculated using a market-based approach—totalling 22,140.59 tCO_2e. A relatively balanced distribution is observed between the two scopes, with 11,961.73 tCO_2e for Scope 1, indicating that direct combustion sources continue to account for a significant proportion of the organization's emissions profile. Meanwhile, 10,178.86 tCO_2e correspond to Scope 2 emissions under the market-based approach.

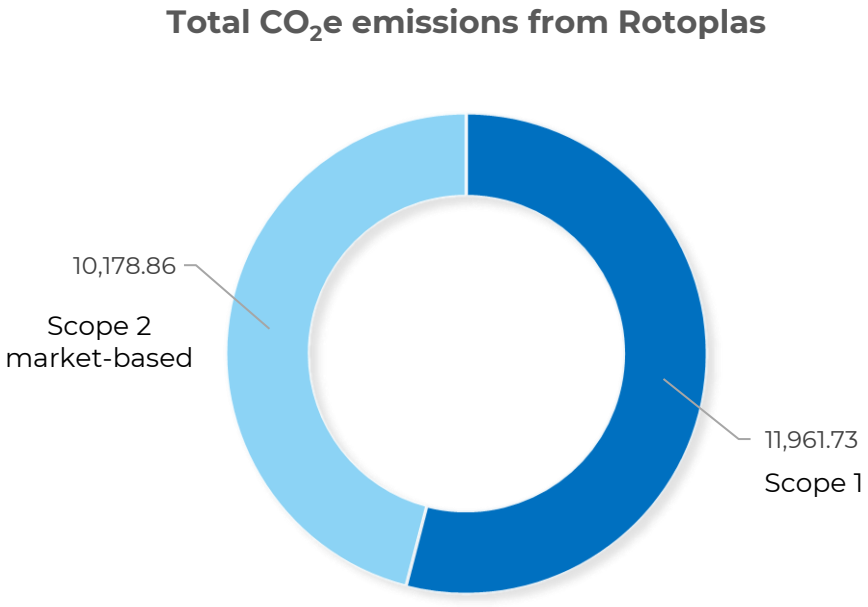


Figure 6. Total GHG emissions (Scope 1 and 2) for Grupo Rotoplas 2025

The results are shown in Table 10, with emissions broken down by type of greenhouse gas as estimated during the recalculation.

Emissions reporting year 2025, recalculated by e3 Consultora							
Emissions	**Total (tCO_2e)**	**CO_2 (t)**	**CH_4 (t)**	**N_2O (t)**	**HFCs (t)**	**PFCs (t)**	**SF_6 (t)**
Scope 1	11,961.73	11,939.039	16.553	6.139	0.00	0.00	0.00
Scope 2 – market-based	10,178.86	10,178.860	0.00	0.00	0.00	0.00	0.00

Table 10. 2025 GHG emissions data by scope, recalculated by e3 Consultora

In addition, Table 11 shows the breakdown of emissions by country and scope, based on the recalculation that considered the updated emission factors and the documentary review, as well as their relative contribution (as a percentage) to the corporate inventory.

Country	Scope 1 Emissions (tCO_2e)	Scope 2 Emissions – market-based (tCO_2e)	Total	% of Contribution
Mexico	5,741.758	5,760.759	11,502.516	51.95%
Nicaragua	313.358	0.003	313.358	1.42%
Guatemala	1,954.655	33.973	1,988.628	8.98%
Peru	1,050.288	634.507	1,684.795	7.6%
Argentina	2,901.673	3,602.640	6,504.313	29.38%
MX Corporate	-	88.888	88.888	0.40%
RSA Corporate	-	5.252	5.252	0.02%
Distribution hub Costa Rica	-	1.458	1.458	0.01%
Distribution hub Honduras	-	4.372	4.372	0.02%
US Stores	-	47.007	47.007	0.21%
Total	**11,961.730**	**10,178.860**	**22,140.59**	**100%**

Table 11. Breakdown of GHG emissions recalculation by country carried out by e3 Consultora

In addition, Figure 7 shows the percentage contribution of emissions by country within the group. This visualization makes it possible to identify which countries account for the largest proportion of the emissions inventory in absolute terms. However, differences between countries arising from the number and size of facilities, as well as operational characteristics, must be considered. This can be seen in Figure 8, which presents Scope 1 and 2 emissions for Mexico, Argentina, Peru, Nicaragua and Guatemala, and, on a consolidated basis, the emissions corresponding to CEDIS, the corporate headquarters and stores.

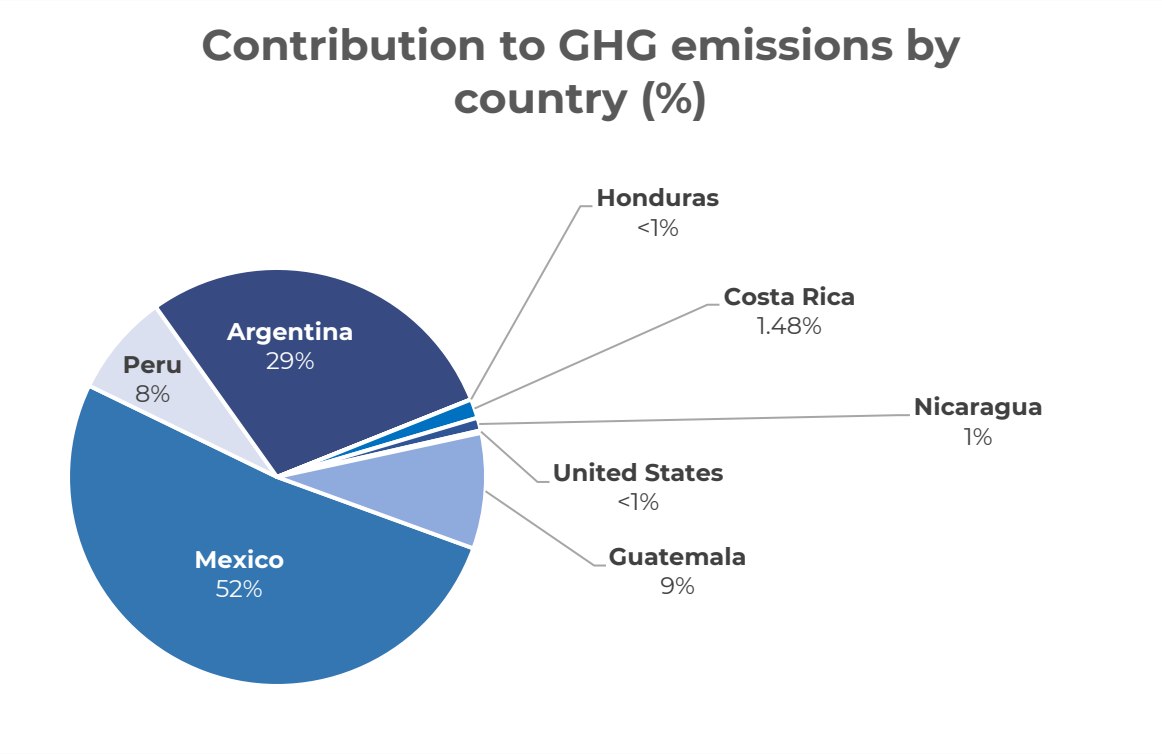


Figure 7. GHG emissions contribution by country

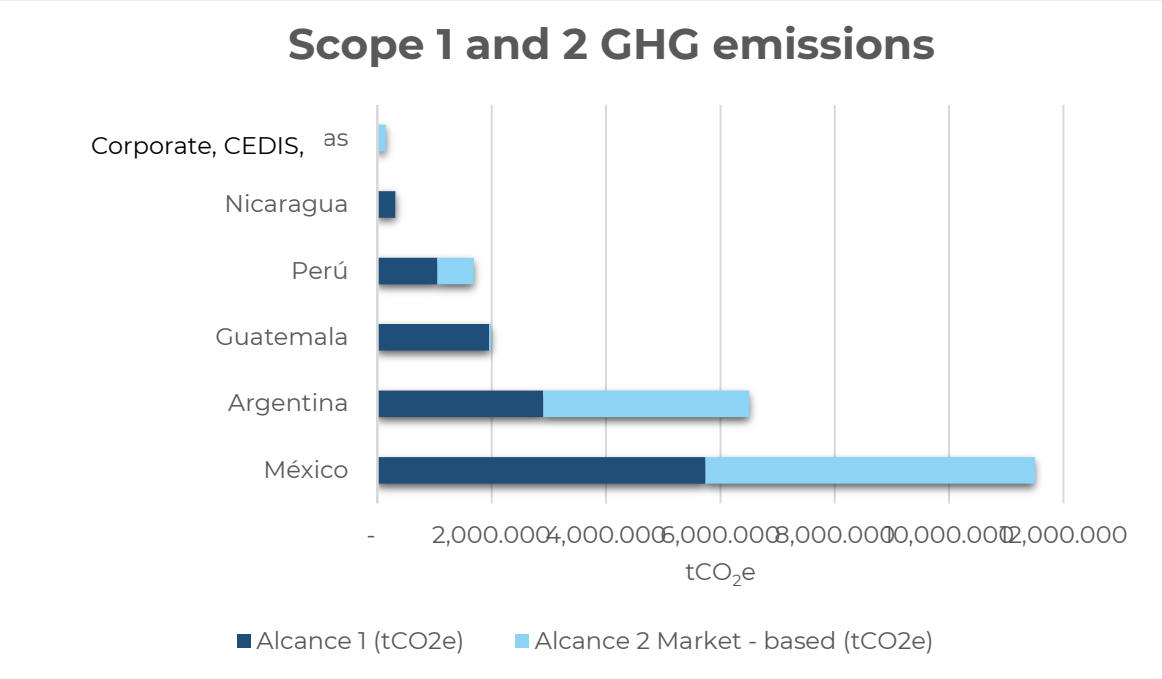


Figure 8. Scope 1 and 2 GHG emissions contribution

Scope 1

Regarding Scope 1 emissions, Figure 9 shows that these are mainly concentrated in fuel consumption from stationary sources, with natural gas being the largest contributor, accounting for around 8,521.13 tCO_2e. In second place is LPG, with approximately 3,012.25 tCO_2e, while emissions associated with mobile sources (diesel, petrol and LPG) are considerably lower and account for a marginal share of the total. Overall, the distribution shows that the organization's direct emissions profile is dominated by using fuels in stationary processes or equipment.

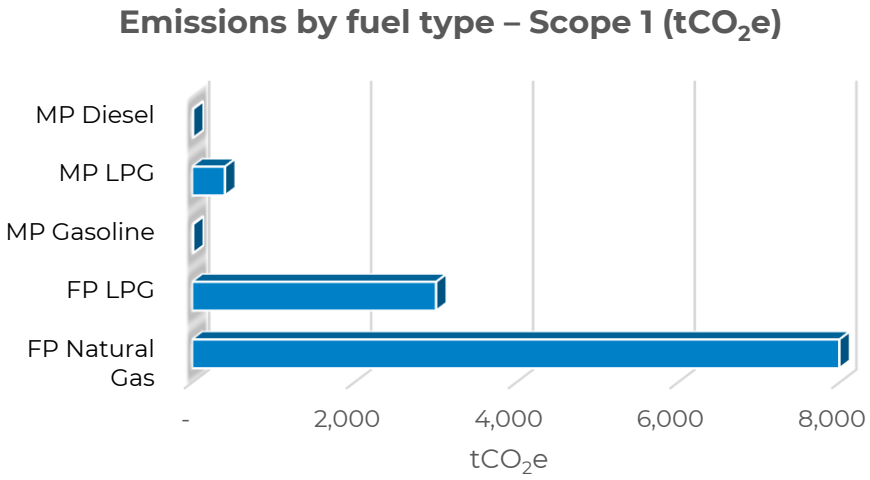


Figure 9. GHG emissions contribution by Scope 1 fuel type

Location-based and market-based Scope 2 results

In the recalculation carried out by e3 Consultora, indirect emissions from electricity consumption (Scope 2) amounted to 25,277.16 tCO_2e under the location-based approach and to 10,178.86 tCO_2e under the market-based approach, as shown in Figure 10. Thus, for the location-based approach, emissions were estimated based on the total electricity consumption recorded in operations, using for each geographical area the latest official or technically substantiated emission factor available at the time of calculation.

The market-based approach, meanwhile, considers specific factors associated with the electricity supply reported by the supplier for the corresponding share of renewable energy. Both results are presented for the sake of methodological transparency; however, for the consolidation of the assessed inventory, the market-based result was adopted, in line with the reporting criteria defined by the organization.

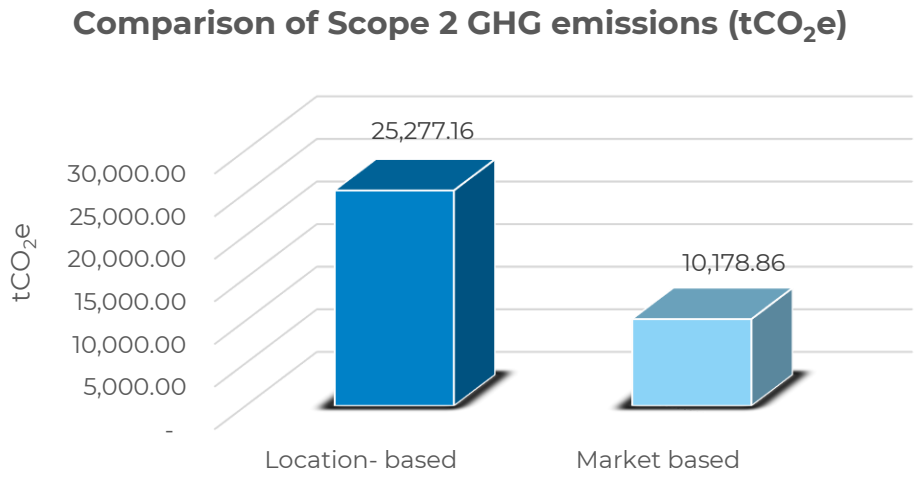


Figure 10. Scope 2 location-based and market-based GHG emissions 2025

In addition, Figure 11 shows the reduction in emissions by Grupo Rotoplas compared to the base year 2022. Based on the recalculation carried out by e3 Consultora, Scope 1 emissions show a reduction of 46.4%, while Scope 2 emissions under the market-based approach show a reduction of 55.1%. This comparison provides a useful benchmark for assessing the organization's progress in terms of climate performance, provided that methodological consistency is maintained between the two periods.

In this regard, the comparison with the base year provides a useful benchmark for assessing Grupo Rotoplas's progress in terms of climate performance and for monitoring the effectiveness of the measures implemented in its transition towards a lower-carbon operation.

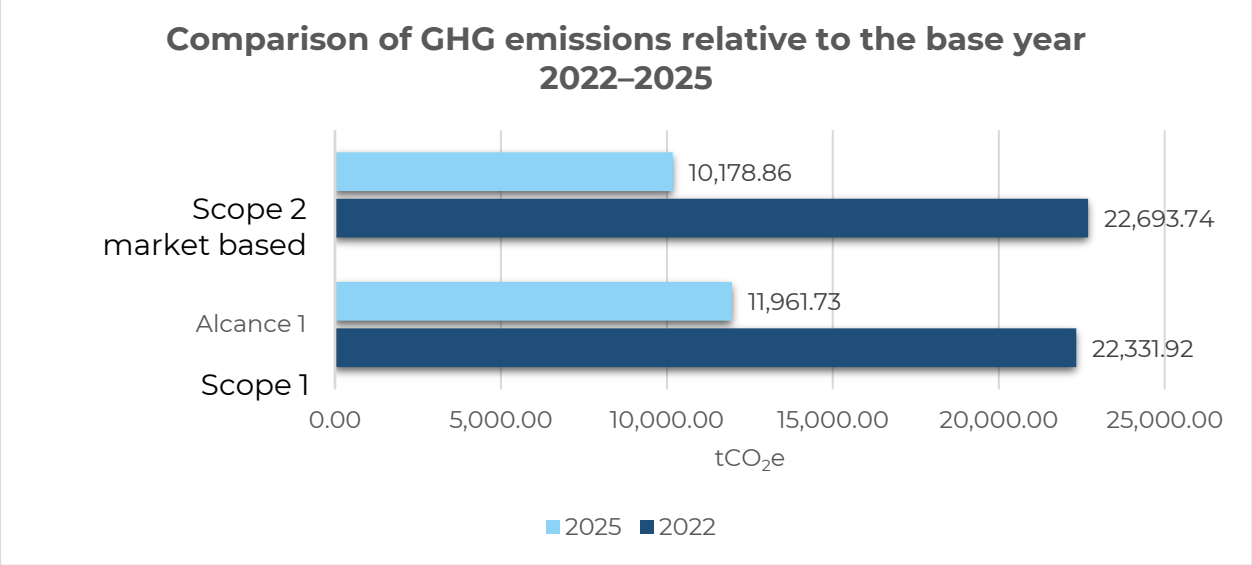


Figure 11. Reduction of Scope 1 and 2 emissions compared to the base year (2022)

Results of the 2025 pre-verification for Scope 1 and Scope 2 market-based emissions

As part of the technical analysis, a comparison was carried out between the emissions reported by the company and the results of the independent review, with the aim of identifying variations by country and by scope, as well as assessing their relevance from a materiality perspective. Table 12 presents the results of this comparison as percentages, showing the differences between the datasets. Negative values represent the difference between the figure reported by Rotoplas and the figure obtained by e3 Consultora following the recalculation of emissions.

Country / Scope	Emissions reported in tCO_2e		Difference |%|
	Grupo Rotoplas	e3 Consultora	
Mexico Scope 1	5,762.32	5,741.76	-0.4
Mexico Scope 2 market-based	5,856.59	5,760.76	-1.7
Argentina Scope 1	2,916.06	2,901.67	-0.5
Argentina Scope 2 market-based	3,593.41	3,602.64	0.3
Peru Scope 1	1,050.28	1,050.29	0.01
Peru Scope 2 market-based	1,458.38	634.51	-129.8
Guatemala Scope 1	2,037.02	1,954.65	-4.2
Guatemala Scope 2 market-based	32.37	33.98	4.7
Honduras Scope 1	NA	NA	NA
Honduras Scope 2 market-based	4.37	4.37	0
Costa Rica Scope 1	NA	NA	NA
Costa Rica Scope 2 market-based	1.12	1.46	22.9
Nicaragua Scope 1	331.74	313.36	-5.9
Nicaragua Scope 2 market-based	0.003	0.003	0
EE UU Scope 1	NA	NA	NA
EE UU Scope 2 market-based	50.50	47.01	-7.4
Corporate MX Scope 1	NA	NA	NA
Corporate MX Scope 2 market-based	88.89	88.89	0
Corporate RSA Scope 1	NA	NA	NA
Corporate RSA Scope 2 market-based	5.25	5.25	0
Total	**23,188.30**	**22,140.59**	**-4.7**

Table 12. Comparison between emissions reported by Grupo Rotoplas and emissions recalculated by e3 Consultora by country and scope.

Note: The percentage change shown in this table corresponds to the difference between the emissions recalculated by e3 Consultora and those reported by Grupo Rotoplas.

The percentage variation was calculated as:

$$\left(\frac{Recalculated\ emissions \times Reported\ emissions}{Recalculated\ emissions}\right) \times 100$$

As a result of the materiality analysis, the discrepancy between the two estimates was 4.7%, which is below the technical significance threshold defined for this reporting year. Table 13 presents the consolidated summary of emissions for the Rotoplas Group by scope.

Organization	Scope 1 Emissions (tCO_2e)	Scope 2 Emissions (tCO_2e)	Total Scope 1 & 2 Emissions (tCO_2e)
Rotoplas	12,097.42	11,090.88	23,188.30
e3 Consultora	11,961.73	10,178.86	22,140.59
Materiality |%|			**4.7%**

Table 13. Total materiality of the GHG pre-verification 2025

Carbon intensity

Based on the verified results of the GHG emissions inventory, Rotoplas' carbon intensity indicator was calculated using the following formula.

$$Carbon\ Intensity = \frac{tCO_2e}{tR\&M}$$

This indicator relates emissions to the level of production activity, using tons of resin and metal processed (tR&M) in the production operations included in the calculation as the denominator (Table 14). Consequently, carbon intensity should be interpreted as an operational performance metric for geographical areas with production activity, and not as a ratio representative of corporate offices, CEDIS or points of sale without production. Based on the results, the overall intensity was 0.27 tCO_2e /tR&M.

Country	Carbon Intensity (tCO_2e/tR&M)
Mexico	0.19
Nicaragua	0.57
Guatemala	0.62
Peru	0.35
Argentina	0.50
Rotoplas	**0.27**

Table 14. Carbon Intensity for Rotoplas 2025

Limited verification of 2025 criteria pollutants

In addition, the estimates of criteria pollutants associated with the burning of fossil fuels were reviewed. The results by country are presented in Table 15.

Country	Criteria pollutant					
	NOx (ton)	SOx (ton)	CO (ton)	VOC (ton)	PM10 (ton)	PM2.5 (ton)
Mexico	6.81	0.04	2.05	0.39	0.04	0.02
Nicaragua	0.68	0.00	0.23	0.04	0.00	0.00
Guatemala	4.25	0.02	1.42	0.24	0.02	0.01
Argentina	2.79	0.02	0.78	0.16	0.02	0.01
Peru	1.07	0.01	0.31	0.06	0.01	0.00
Totals	**15.61**	**0.09**	**4.78**	**0.88**	**0.09**	**0.04**

Table 15. Pollutant emissions criteria 2025

The review of the estimates for the criteria pollutants did not reveal any materiality requiring disclosure. The calculation reports for the criteria pollutants can be found in Annex 3.

CHAPTER 2

SCOPE 3 GHG EMISSIONS INVENTORY

Chapter 2

Scope 3 GHG Emissions Inventory Results

The following presents the results of Grupo Rotoplas's Scope 3 emissions for the 2025 reporting year, estimated based on the applicable categories in accordance with the GHG Protocol guidelines. For the quantification, only those categories were considered which, given the nature of the company's operations and the information available for the reporting period, could be estimated. Consequently, this analysis does not include categories 8, 9, 10, 13, 14 and 15.

Total Scope 3 emissions amounted to 277,348.92 tCO_2e, considering the applicable upstream and downstream categories estimated for the reporting year. Figure 12 shows the share of each category.

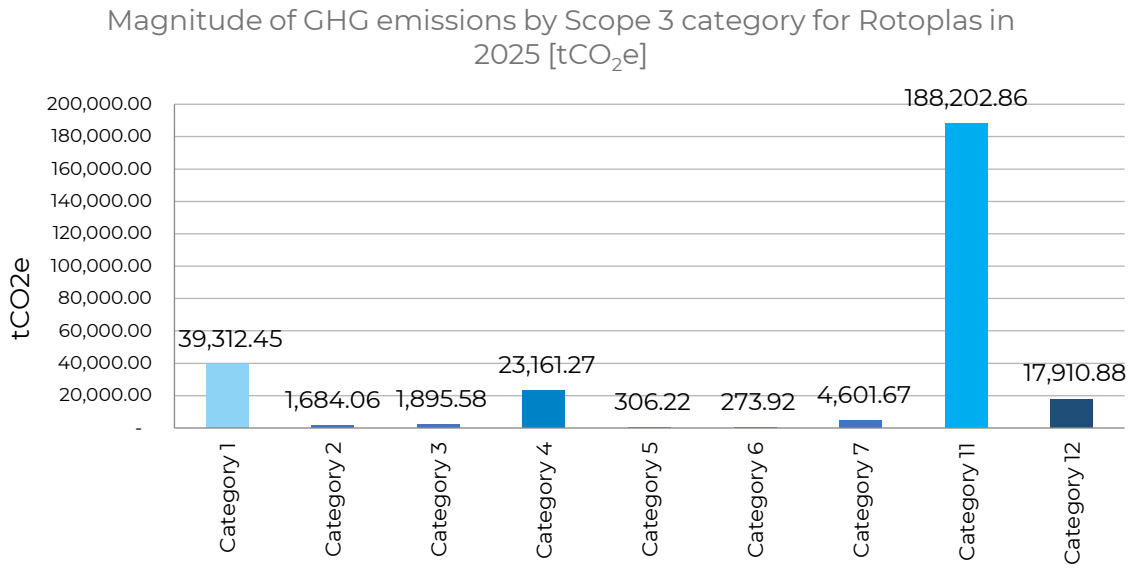


Figure 12. Contribution of emissions by category of Scope 3 Rotoplas 2025.

Among the countries included in this inventory, as shown in Table 18, Argentina accounts for the largest share of Scope 3 emissions, with 119,042.26 tCO_2e, equivalent to 42.93% of the total. It is followed by Peru, with 92,198.92 tCO_2e, representing 33.24%. In third place is Mexico, with 60,947.40 tCO_2e, corresponding to 21.97% of emissions. Meanwhile, Central America and Brazil make smaller contributions, with 2,274.30 tCO_2e and 747.45 tCO_2e, equivalent to 0.82% and 0.27% of the total. Finally, the United States recorded a marginal contribution of 117.23 tCO_2e, representing 0.04% of the total, as shown in Figure 13.

Geography	Total emissions (tCO_2e)	% of contribution
MEX	60,947.40	21.97%
RIEGGO	2.28	0.00%
RSA	2,019.10	0.73%
ARG	119,042.26	42.92%
PE	92,198.92	33.24%
CA	2,274.30	0.82%
BRA	747.45	0.27%
US	117.23	0.04%
Total	**277,348.92**	**100%**

Table 16. Scope 3 emissions by country.

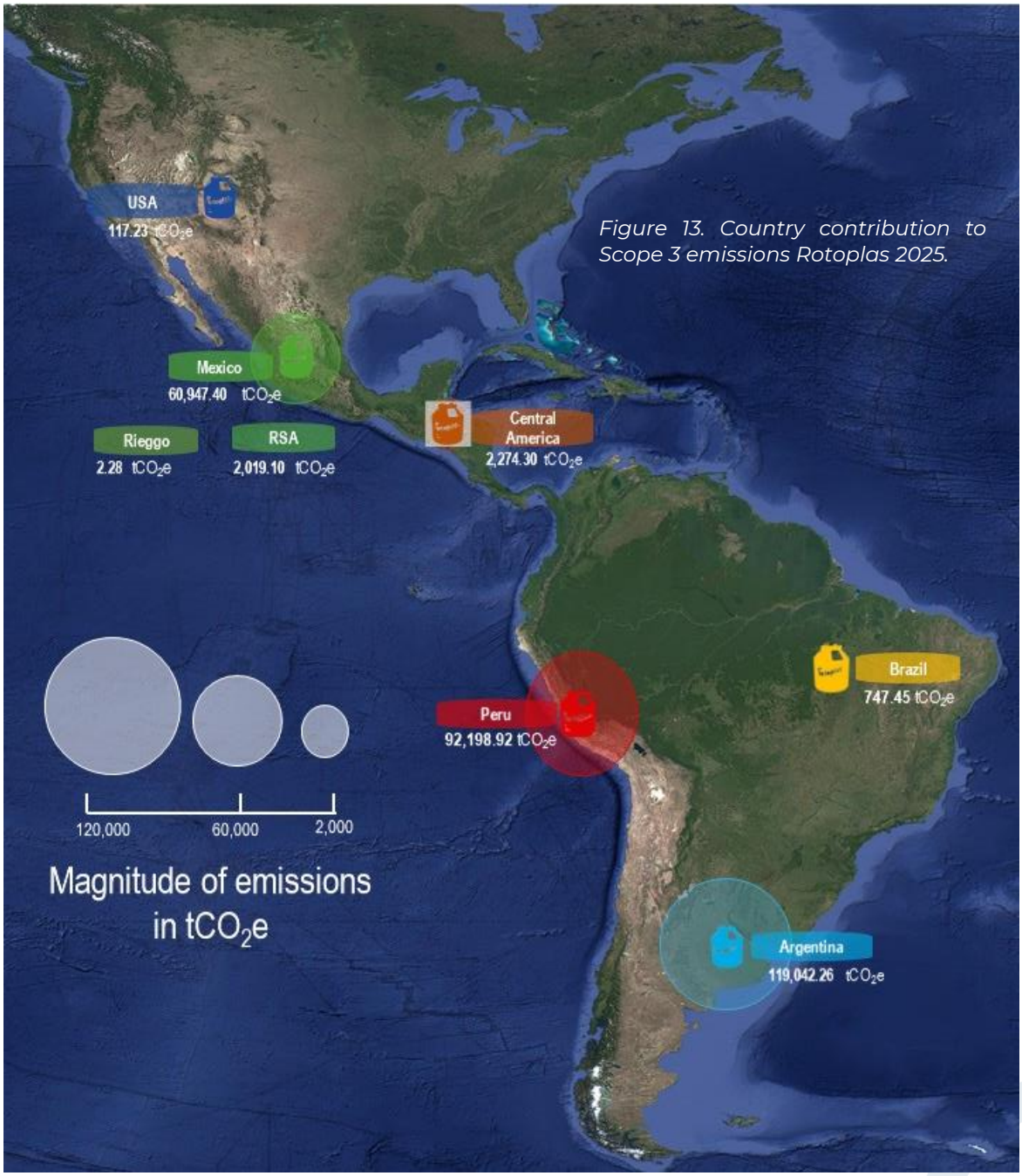


Figure 13. Country contribution to Scope 3 emissions Rotoplas 2025.

Compared with the previous year, Scope 3 emissions increased by 229.32 tCO_2e, representing a rise of 0.08%. A comparison of Scope 3 emissions for 2024 and 2025 is presented below (Table 17).

Category		Description	Total emissions tCO_2e		Difference
			2024	2025	
Upstream emissions	1	Purchased goods and services	57,278.69	39,312.45	-17,966.24
	2	Capital goods	4,644.04	1,684.06	-2,959.98
	3	Fuel- and energy-related activities (not included in Scope 1 and 2)	2,665.86	1,895.58	-770.28
	4	Upstream transportation and distribution	24,998.18	23,161.27	-1,836.91
	5	Waste generated in operations	359.35	306.22	-53.13
	6	Business travel	566.99	273.92	-293.07
	7	Employee commuting	4,996.92	4,601.67	-395.24
	8	Upstream leased assets	-	-	-
Downstream	9	Downstream transportation and distribution	-	-	-
	10	Processing of sold products	-	-	-
	11	Use of sold products	172,807.20	188,202.86	15,395.66
	12	End-of-life treatment of sold products	8,254.09	17,910.88	9,656.80
	13	Downstream leased assets	-	-	-
	14	Franchises	-	-	-
	15	Investments	548.27	-	-548.27
Total			**277,119.60**	**277,348.92**	**229.32**

Table 17. Scope 3 emissions comparison 2024-2025.

Scope 3 GHG emissions inventory results by category

Category 1: Purchased Goods and Services

Scope 3 Category 1 comprises emissions associated with Rotoplas's purchase of goods and services. Total emissions for this category amounted to 39,312.45 tCO_2e, representing 14% of total Scope 3 emissions. A hybrid methodology was applied to estimate these emissions, integrating supplier data with extended input-output economic factors (EEIO).

Within the purchasing sectors considered in this category, emissions are concentrated mainly in plastic and rubber products, chemical products and fabricated metal products. Taken together, these sectors account for most emissions associated with purchased goods, while the remaining sectors make comparatively smaller contributions. Meanwhile, in the service sectors, emissions are concentrated mainly in miscellaneous professional, scientific and technical services, civil engineering, publishing industries (excluding the internet, including software) and miscellaneous manufacturing. The

breakdown of emissions and their relative share by sector is presented in Table 18.

Standard goods purchasing sector	Emissions in tCO_2e	% of contribution
Plastic and rubber products	9,152.58	40.99%
Chemical products	6,591.45	29.52%
Manufactured metal products	2,619.94	11.73%
Electrical equipment, appliances and components	2,209.07	9.89%
Primary metals and derivatives	603.38	2.70%
Non-metallic mineral products	374.77	1.68%
Paper and cardboard products	260.13	1.16%
Food, beverages, and tobacco products	327.96	1.47%
Wholesale trade	164.79	0.74%
Motor vehicle and spare parts distributors	24.94	0.11%
Machinery	0.07	0.00%
Total	**22,329.08**	**100%**
Service sector	**Emissions in tCO_2e**	**% of contribution**
Miscellaneous professional, scientific and technical services	2,386.01	41.11%
Civil works	959.62	16.53%
Publishing industries, excluding internet (includes software)	749.26	12.91%
Miscellaneous manufacturing	628.20	10.82%
Administrative and support services	469.92	8.10%
Rental and leasing services and lessors of intangible assets	363.74	6.27%
Maintenance	247.74	4.27%
Design of computer systems and related services	0.10	0.00%
Total	**5,804.59**	**100%**

Table 18. Category 1 emissions contribution by sector of standard goods and services.

In terms of geographical distribution, the largest contribution to emissions in this category comes from Mexico and Argentina, which together account for virtually the entirety of the total. Mexico accounts for 51.78% of the total, followed by Argentina with 44.82%, while Peru and the United States account for considerably smaller shares. These emissions result from the integration of two estimation components (one based on costs and the other on carbon intensity), the results of which, broken down by country, are presented in Table 19.

Country	Cost estimate	Carbon intensity estimate	Total emissions in tCO_2e	Percentage of contribution
Mexico	15,343.80	5,010.47	20,354.27	51.78%
Argentina	11,451.87	6,168.31	17,620.19	44.82%
US	6.88	-	6.88	0.02%
Peru	1,331.12	-	1,331.12	3.39%
Total	**28,133.67**	**11,178.78**	**39,312.45**	**100%**

Table 19. Contribution of emissions by country in Category 1 of Scope 3 Rotoplas 2025.

Table 20 shows the breakdown between emissions associated with the purchase of standard goods and those linked to contracted services. Overall, purchased goods accounted for 79.4% of emissions in this category, while services accounted for the remaining 20.6%.

Category 1	Total emissions in tCO_2e	Percentage of contribution
Standard goods purchased	22,329.08	79.40%
Services acquired	5,804.59	20.63%
Total	**28,133.67**	**100%**

Table 20. Contribution of emissions per standard good or service purchased.

Category 2: Capital Goods

Scope 3 Category 2 comprises emissions associated with capital assets acquired by the company during the reporting period. This category includes inputs intended to support operations on a long-term basis rather than for immediate consumption, such as machinery, equipment, infrastructure or other assets used in production and administrative processes. For the estimation, the economic expenditure-based methodology was applied, considering the amount invested, and the emission factors associated with the relevant sector, in accordance with EEIO guidelines.

Total emissions in this category amounted to 1,684.06 tCO_2e, representing 1% of total Scope 3 emissions. Table 21 presents a breakdown by type of purchasing sector, with machinery and other scientific and technical consultancy services standing out as the categories making the largest contribution.

Purchase sector	Total emissions in tCO_2e	Percentage of contribution
Machinery	1,356.22	80.53%
Electrical equipment, appliances and components	203.61	12.09%
Computer and electronic products	124.23	7.38%
Total	**1,684.06**	**100%**

Table 21. Category 2 emissions by purchasing sector.

The distribution of emissions in this category shows a predominant concentration in Mexico, followed by Brazil, while the remaining countries account for smaller shares, as shown in Table 22.

Country	Total emissions in tCO_2e	Percentage of contribution
Mexico	1,127.73	66.96%
Argentina	103.99	6.18%
Peru	0.99	0.06%
US	18.64	1.11%
Brazil	420.52	24.97%
Central America	12.19	0.72%
Total	**1,684.06**	**100%**

Table 22. Distribution of Category 2 emissions by country.

Category 3: Fuel and Energy-Related Activities Not Included in Scope 1 or Scope 2

Scope 3, Category 3, refers to emissions associated with fuel and energy-related activities not included in Scopes 1 and 2. This category primarily covers emissions resulting from the extraction, production and transport of fuels purchased and consumed by the organization, as well as those associated with the generation of electricity, steam, heating or cooling purchased prior to final consumption. To quantify these emissions, the average data methodology was used, based on the total fuels and electricity purchased by Rotoplas during 2025. This was carried out using Well-to-Tank (WTT) factors for fossil fuels and specific factors associated with transmission and distribution (T&D) losses of purchased electricity.

Total emissions in this category amounted to 1,895.58 tCO_2e in 2025. This result incorporates, on the one hand, the upstream emissions associated with the fuels purchased and, on the other, the emissions derived from the electricity purchased. Table 23 shows the contribution by country, with Mexico accounting for the largest share in this category at 966.25 tCO_2e (50.97%), followed by Argentina with 492.65 tCO_2e (25.99%), Central America with 265.32 tCO_2e (14%) and Peru with 171.36 tCO_2e (9.04%).

Country	Total emissions in tCO_2e	Percentage of contribution
Mexico	966.25	50.97%
Argentina	492.65	25.99%
Peru	171.36	9.04%
Central America	265.32	14.00%
Total	**1,895.58**	**100%**

Table 23. Contribution of emissions by country in category 3.

Category 4: Upstream Transportation and Distribution

Scope 3 Category 4 corresponds to emissions generated by the upstream transport and distribution of goods purchased by the organization during the reporting year. This category includes emissions arising from the transport of raw materials, inputs, intermediate products and other purchased goods, where such transport is carried out by third parties rather than by the company's own assets. It may also include emissions associated with storage and logistics operations at external facilities, provided these activities form part of the supply chain prior to the goods reaching the organization.

The total estimated emissions for this category were 23,161.27 tCO_2e, representing approximately 8% of Scope 3 emissions. Figure 14 shows the distribution of emissions by fuel type and by expenses, highlighting the use of diesel, which accounted for 83%, followed by petrol at 10%, then expenditure at 5% and, finally, LPG at 2%.

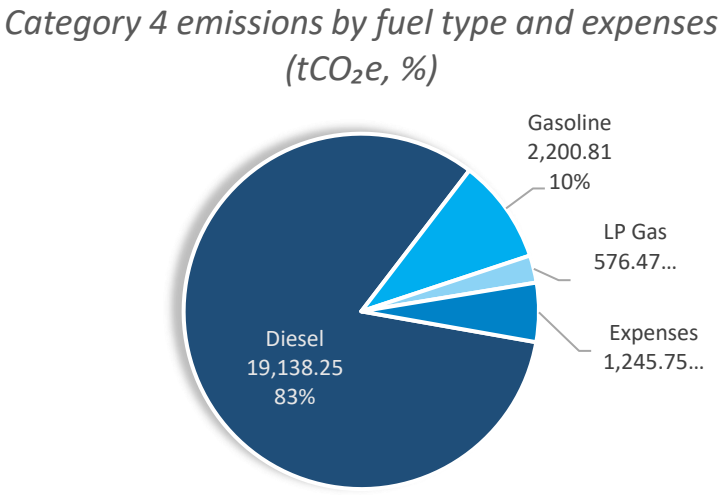


Figure 14. Category 4 emissions by fuel type and expenses.

As shown in Table 24, Mexico accounted for the largest contribution to this category, followed by Peru, Argentina, Central America, and, to a lesser extent, the United States.

Country	Total emissions by fuel in tCO_2e	Percentage of contribution
Mexico	16,254.98	70.18%
Peru	2,782.18	12.01%
Argentina	2,454.06	10.60%
Central America	1,668.60	7.20%
US	1.44	0.01%
Total	**23,161.27**	**100%**

Table 24. Category 4 emissions by country.

Category 5: Waste Generated in Operations

Category 5 of Scope 3 relates to emissions associated with waste generated by operations during the reporting year. This category includes the treatment and final disposal of solid waste and wastewater generated by the company, provided that these activities are managed by third parties and not by the company's own facilities. The calculation was carried out using the supplier's specific method, based on an average data approach, utilizing the available information on the management and treatment of waste generated by Rotoplas' operations during 2025.

Total emissions in this category amounted to 306.22 tCO_2e, meaning their contribution to total Scope 3 emissions is minimal. Table 25 breaks down the types of waste generated, their classification and the quantity of waste generated in tons.

Type of waste	Generation quantity in tons
Municipal solid waste	534.11
Special handling waste	1,158.68
Hazardous waste	203.19
Total	**1,895.98**

Table 25. Waste generation in Rotoplas operations 2025.

As shown in Table 26, most emissions came from final waste disposal, which accounted for 281.57 tCO_2e, while recycling contributed 24.56 tCO_2e and co-processing made a marginal contribution of 0.09 tCO_2e.

Type of arrangement	Total emissions by fuel in tCO_2e	Percentage of contribution
Final disposition	281.57	91.95%
Recycling	24.56	8.02%
Co-processing	0.09	0.03%
Total	**306.22**	**100%**

Table 26. Category 5 emissions by type of disposal.

By country, Mexico accounted for the largest share in this category, followed by Argentina, Central America and Peru, as shown in Table 27.

Country	Total emissions by fuel in tCO_2e	Percentage of contribution
Mexico	196.32	64.11%
Central America	20.65	6.74%
Argentina	81.58	26.64%
Peru	7.67	2.50%
Total	**306.22**	**100%**

Table 27. Distribution of emissions by country in category 5.

Category 6: Business Travel

Scope 3 Category 6 corresponds to emissions arising from business travel undertaken during the reporting year. This category includes journeys made by employees using transport operated by third parties, such as airplanes, buses, trains, taxis or rental cars, as well as, where applicable, accommodation associated with the trip, when this forms part of the business travel. The methodology for estimating emissions in this category was based on expenditure.

It should be noted that the calculation included air travel, ground transport by coach and taxi, as well as ancillary activities such as the hire of vehicles for corporate purposes. Meanwhile, expenditure on accommodation was not included in this report, as it constitutes an optional source under the GHG Protocol and was not identified as a priority by the organization for this reporting cycle.

Estimated emissions for this category amount to 273.92 tCO_2e, representing less than 1% of total Scope 3 emissions. This result reflects the category's negligible contribution to the organizations' overall emissions profile.

Of the total reported, the largest contribution came from air transport, with 234.52 tCO_2e, equivalent to 85.61% of the category, followed by support activities (such as meals and vehicle hire) with 32.76 tCO_2e (11.96%) and land transport by bus, with 6.64 tCO_2e (2.43%), as shown in Table 28.

Type of concept	Total emissions by fuel in tCO_2e	Percentage of contribution
Air transport	234.52	85.61%
Ground transportation by bus	6.64	2.43%
Support activities	32.76	11.96%
Total	**273.92**	**100%**

Table 28. Category 6 emissions by type of concept or transport.

In geographical terms, Mexico accounted for the largest share, with 259.30 tCO_2e (94.66%), while Argentina contributed 11.94 tCO_2e (4.36%) and Peru 2.68 tCO_2e (0.98%). Taken together, these results show that emissions in this category are mainly attributable to air travel undertaken in operations in Mexico, as shown in Table 29.

Country	Total emissions in tCO_2e	Percentage of contribution
Mexico	259.30	94.66%
Argentina	11.94	4.36%
Peru	2.68	0.98%
Total	**273.92**	**100%**

Table 29. Distribution of category 6 emissions by country.

Category 7: Employee Commuting

Scope 3 Category 7 corresponds to emissions generated by employees' commutes between their homes and their places of work. This category considers the various modes of transport used for daily journeys. In 2025, emissions for this category were estimated at 4,601.67 tCO_2e, representing approximately 2% of total Scope 3 emissions.

As shown in Table 30, emissions in this category were concentrated mainly in Mexico, which accounted for 66.91% of the total. Argentina ranked second with 21.64%, while Peru accounted for 4.53%. The estimate considered a workforce of 3,225 employees distributed across Rotoplas's various sites.

Country	Number of contributors	Total emissions in tCO_2e	Percentage of contribution
Mexico	2,158	3,079.20	66.91%
Argentina	698	995.96	21.64%
Peru	146	208.32	4.53%
Guatemala	86	122.71	2.67%
US	63	89.89	1.95%
Brazil	43	61.36	1.33%
Nicaragua	18	25.68	0.56%
Honduras	5	7.13	0.16%
El Salvador	4	5.71	0.12%
Costa Rica	4	5.71	0.12%
Total	**3,225**	**4,601.67**	**100%**

Table 30. Category 7 emissions by country.

Category 11: Use of Sold Products

Scope 3 Category 11 corresponds to emissions associated with the use of products sold throughout their expected useful life. The direct use phase method was applied to estimate these emissions, in accordance with the GHG Protocol guidelines. In 2025, this category accounted for the largest share of Scope 3 emissions, totalling 188,202.86 tCO_2e, equivalent to 68% of the organization's total Scope 3 emissions. Table 31 presents the breakdown of emissions by product sold.

Product sold	Total emissions in tCO_2e	Percentage of contribution
Direct use-phase emissions		
Water heaters	180,130.83	95.71%
Purifiers and dispensers	3,006.88	1.60%
Pumps	2,181.21	1.16%
Treatment plants	2,243.82	1.19%
Thermofusion Machines	640.10	0.34%
Total	**188,202.86**	**100%**

Table 31.Category 11 emissions per product sold.

Table 32 shows the contribution of emissions by country in this category. Argentina stands out as the main contributor, accounting for 49.83%, followed by Peru with 46.09% and Mexico with 2.86%. Taken together, the other countries account for a negligible proportion of total emissions in this category.

Country	Total emissions in tCO_2e	Percentage of contribution
Mexico	5,382.98	2.86%
Argentina	93,781.27	49.83%
Peru	86,742.84	46.09%
Centro America	51.94	0.03%
Brazil	265.57	0.14%
RSA	1,978.25	1.05%
Total	**188,202.86**	**100%**

Table 32. Contribution of emissions by country of category 11.

Category 12: End-of-Life Treatment of Sold Products

Category 12 of Scope 3 corresponds to indirect emissions associated with the end-of-life treatment of products sold; that is, emissions generated when products marketed by the organization are disposed of, recycled, incinerated or sent to landfill once their useful life has ended. To estimate these emissions, a method specific to the type of waste generated was applied, using emission factors associated with the typical final disposal, recycling or treatment processes for each product.

In 2025, this category generated a total of 17,910.88 tCO_2e, representing approximately 6% of the total Scope 3 emissions reported by Rotoplas.

Table 33 shows the breakdown by product type, detailing the number of units sold, the carbon footprint associated with end-of-life treatment per unit, and its relative contribution to the total emissions in this category.

Product classification	Carbon footprint at the end of useful life [kg CO_2/product use]	Total emissions in tCO_2e	Percentage of contribution
Pipes (general)	0.10	7,465.34	41.68%
Pipes (EPD Tuboplus)	0.15	8,780.98	49.03%
Water tanks	0.41	544.22	3.04%
Cisterns	16.59	1,120.34	6.26%
Total	**17.25**	**17,910.88**	**100%**

Table 33. Category 12 emissions by type of product sold.

As shown in the table above, the largest contribution to emissions in this category comes from the end-of-life treatment of pipes, including general pipes and EPD Tuboplus, which account for 90.71% of the total. Cisterns follow with 6.26%, and water tanks with 3.04%.

Table 34 shows that Mexico is the country with the largest contribution to emissions in this category, accounting for 74.64% of the total; this table presents the corresponding breakdown for each country. For both pipe sales (General and Tuboplus) and water tanks and cisterns, Mexico is considered to account for the largest share, at 75.99% and 74.43%, respectively.

Country	Total emissions in tCO_2e	Percentage of contribution	Percentage of contribution	
			Pipes (General and Tuboplus)	Water tanks and cisterns
Mexico	13,369.49	74.64%	75.99%	74.43%
Argentina	3,500.63	19.54%	19.88%	5.73%
US	0.37	0.00%	0.00%	0.06%
Peru	951.75	5.31%	4.13%	11.12%
Central America	88.64	0.49%	0.01%	8.66%
Total	**17,910.88**	**100%**	**100%**	**100%**

Table 34. Contribution of emissions by country of category 12.

CONCLUSIONS

Scope 1 and 2 conclusions

A pre-verification of Rotoplas's 2025 corporate greenhouse gas emissions inventory was carried out, applying the methodological criteria and emission factors used by the organization itself, and cross-checking these against the documentary review, the independent recalculation and the update of the factors applicable to the reporting period, in order to assess the coherence, consistency and relevance of the reported information. As a result of this exercise, the overall difference between the calculations reported by Grupo Rotoplas and those recalculated by e3 Consultora was 4.7%, a figure that remains below the materiality threshold defined for the pre-verification. The corresponding assurance letter is presented in Annex 1.

For the year 2025, Grupo Rotoplas reported a total of 23,188.30 tCO_2e for its Scope 1 and Scope 2 emissions. Meanwhile, because of the pre-verification exercise, e3 Consultora recalculated a total of 22,140.59 tCO_2e, comprising 11,961.73 tCO_2e of Scope 1 and 10,178.86 tCO_2e of Scope 2 under the market-based approach. Furthermore, and for the sake of methodological transparency, the exercise also enabled the estimation of Scope 2 emissions under the location-based approach, yielding a result of 25,277.16 tCO_2e.

In terms of performance, and using the same criteria applied in the recalculation, Grupo Rotoplas shows a 37.9% reduction in its total Scope 1 and 2 emissions compared to the previous year, as well as a 28.9% decrease in carbon intensity per ton of resin and metal processed. In this regard, the carbon intensity obtained for the reporting year was 0.27 tCO_2e/tR&M, providing a useful benchmark for monitoring the performance of the organization's production operations.

To arrive at the results presented:

- All consolidated fuel and energy consumption records were assessed, representing 100% of the emissions reported in the GHG emissions inventory compiled by Grupo Rotoplas.

- Specific electricity records and all fuel consumption invoices for the plants in Ixtapaluca, Guatemala, Pilarica, Pacífico Sinaloa (Mochis) and Peru were assessed; together, these accounted for 50% of total emissions for the period.

- A list of findings and observations identified during the assessment of records and the recalculation of the GHG emissions inventory was presented for follow-up within the pre-verification period.

- As a result of the recalculation exercise, an absolute materiality of 4.7% was estimated for the GHG emissions reported for the 2025 period.

- The Ixtapaluca plant is the facility with the highest percentage contribution to GHG emissions, accounting for 13% of Scope 1 and 2 emissions; this figure is equivalent to 2,963.88 tCO_2e.

Ultimately, Scope 1 emissions account for 54% of Grupo Rotoplas's total emissions, while Scope 2 (market-based) emissions account for 46%, with figures of 11,961.73 tCO_2e and 10,178.86 tCO_2e respectively.

The results obtained reinforce Grupo Rotoplas' track record of emissions reduction and constitute a solid technical basis for sustainability reporting, disclosures to frameworks such as CDP or GRI, and for monitoring the decarbonization commitments that the organization has established or is in the process of defining.

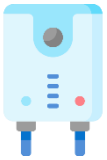
Scope 3 conclusions

In 2025, 9 of the 15 categories defined by the GHG Protocol for Scope 3 were estimated, in accordance with the applicability of Rotoplas's activities and the information available, totalling 277,348.92 tCO_2e. This represents an increase of 229.32 tCO_2e compared to the result obtained in 2024 (277,119.60 tCO_2e).

The upstream categories (1 to 8), of which categories 1 to 7 are considered in this report, saw a reduction from 95,510.04 tCO_2e in 2024 to 71,235.18 tCO_2e in 2025, with categories 1 (Purchased goods and services) and 2 (Capital goods) showing the greatest decrease, falling from 57,278.69 to 39,312.45 tCO_2e and from 4,644.04 to 1,684.06 tCO_2e respectively.

In the case of the downstream categories (9 to 15), in 2025 only categories 11 (Use of products sold) and 12 (Treatment at the end of the useful life of products sold) were considered. There was an increase in emissions, rising from 181,609.56 tCO_2e in 2024 to 206,113.74 tCO_2e in 2025; this is due to the addition of the Tuboplus product to the calculation for the categories mentioned above.

In 2025, there were no emissions associated with category 15 (Investments) as Rotoplas made no investment or financial contribution, unlike in 2024 when the investment in the company Irrivan was considered.



Category 11: Use of Sold Products

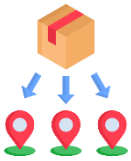
- It contributed most of the scope 3 emissions, totaling 188,202.86 tCO2e (68%). Water heaters account for 95% of category 11 emissions, due to energy consumption throughout their lifespan.

Category 1: Purchased Goods and Services

- It generated 39,312.45 tCO_2e, equivalent to 14% of total Scope 3 emissions, mainly from the acquisition of plastic, chemical, and metal products. This category reflects the impact associated with the supply chain for key inputs.

Category 4: Upstream Transportation and Distribution

- Category 4 contributed 23,161.27 tCO_2e, equivalent to 8% of total Scope 3 emissions, mainly due to diesel use in land transportation. Mexico accounted for the largest share in this category, with 70.18%.



Category 12: End-of-Life Treatment of Sold Products

- Category 12 accounted for 17,910.88 tCO_2e, equivalent to 6% of total Scope 3 emissions. Pipes were the main contributors within this category, with Tuboplus accounting for 8,780.98 tCO_2e (49%) and general pipes accounting for 7,465.34 tCO_2e (42%).

In terms of data quality, the categories with the strongest methodological foundations are C4, based on carriers' physical fuel consumption; C5, based on waste generation records; and C11 for water heaters, based on actual sales data and documented technical assumptions. The categories with the greatest uncertainty are C1, due to the use of the EEIO method and its dependence on exchange rates; C2, due to the economic classification of assets; and C7, due to the application of a Mexico-specific factor across all geographies. This distinction is relevant for prioritizing improvement efforts in future reporting cycles.

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Appendices

Annex 1 - GHG Inventory Limited Technical Pre-verification Letter 2025

To whom it may concern,

Grupo Rotoplas S.A.B. de C.V. prepared its greenhouse gas emissions inventory for the period from **January 1 to December 31, 2025**, under an operational control approach and including Scope 1 and Scope 2 emissions from its operations in Mexico, Peru, Argentina, Nicaragua, Honduras, Guatemala, Costa Rica and the United States.

e3 Consultora carried out the technical review of said inventory to evaluate the methodological consistency of the estimate, the coherence of the information reported and the documentary traceability available to support the results presented.

The preparation of the inventory and supporting documentation is the responsibility of the company. The responsibility of e3 Consultora was limited to developing a limited technical pre-verification exercise, based on the documentary review of the available information, the analysis of the calculation criteria applied, the review of emission factors used and the independent reproduction of the estimate to contrast the reported results.

To this end, the guidelines of the **GHG Protocol: Corporate Accounting and Reporting Standard were taken as a reference,** as well as technical criteria applicable within the framework of the National Emissions Registry (RENE) in Mexico.

As part of the exercise, activity records, available supporting documentation, emission factors and methodological criteria applied in the estimation of emissions were reviewed. Likewise, the calculation corresponding to the evaluated scopes was independently reproduced. By its nature, this exercise does not constitute an exhaustive formal verification of the totality of the primary evidence, but rather a limited technical review aimed at identifying the overall reasonableness of the reported inventory.

As a result, an **absolute materiality of 4.7%** was obtained, a value that remains below the threshold defined for this pre-verification (±5%). Consequently, it is concluded that the 2025 GHG inventory, in relation to Scope 1 and 2 emissions, **meets the materiality criterion** defined for the current year and does not require adjustments that materially modify the total result reported for the period.

The foregoing does not exclude the existence of aspects that can be strengthened. During the review, opportunities for improvement were identified in terms of document traceability, availability of primary evidence, and uniformity in certain calculation criteria between geographies, which should be addressed in subsequent years to strengthen the quality of the inventory and its technical support.

The results obtained in the recalculation carried out during the review are presented below:

Result of pre-verified GHG emissions for the reported cycle

	2025
Scope 1	11,961.73 tCO_2e
Scope 2 Location based	25,277.16 tCO_2e
Scope 2 Market based	10,178.86 tCO_2e

Based on the scope of the exercise carried out and the results described above, this letter of assurance is signed.

Confirmed by the participating team.

Lead verifier	Verification team	Verification team	Verification team
Chief Operating Officer	Operational Coordinator	Technical Specialist	Technical Specialist
David Alejandro Parra Romero	Gerardo Ríos Aguila	Dulce María Ruíz Velasco Rodríguez	Illiana Arias Hernández

Annex 2 - Table of electrical emission factors used

Country	Supplier	Energy factor (tCO_2e/kWh)	Year of the Factor	Reference
Mexico	SEMARNAT	0.000444	2024	Electric emission factor 2025
Mexico	SUJIO	0.000048	2025	Independent Supplier
Nicaragua	U4EUN Environment Program	0.00071	2022	NIC_ES_U4E-Country-Saving-Assessment_Jul-22
Nicaragua	SUJIO	0.000048	2025	Independent Supplier
Guatemala	Ministry of Energy and Mines Guatemala	0.0002945	2024	BALANCE-ENERGETIC-2024.
Guatemala	SUJIO	0.000048	2025	Independent Supplier
Argentina	National Data Opening Plan	0.0004293	2021	Argentina Data - Calculation of the grid emission factor 2013 to 2023
Peru	Ministry of the Environment	0.0001967	2025	Ministry of the Environment - MINAM - Peruvian State Platform
Honduras	National Directorate of Climate Change of the Ministry of Energy, Natural Resources, Environment and Mines	0.0006329	2016	Republic of Honduras Ministry of Energy, Natural Resources, Environment and Mines
Costa Rica	Ministry of Environment and Energy / National Meteorological Institute	0.000114	2025	FactoresEmision-GEI-2025
United States	EPA USA	0.0003494	2025	Summary data | U.S. EPA
United States	SUJIO	0.000048	2025	Independent Supplier

Table 35. Electrical emission factors used in the 2025 report

Annex 3 – Criteria pollutant calculation reports

Emission of Criteria Pollutants Mexico						
Fuel	CO	NO_x	SO_x	VOC	PM10	PM2.5
Natural gas	2.02	7.29	0.04	0.40	0.04	0.02
LP gas	1.33	3.99	0.02	0.22	0.02	0.01
Diesel	0.01	0.04	0.00	0.00	0.00	0.00
Gasoline	0.12	0.06	0.00	0.04	0.00	0.00
Total	**3.48**	**11.38**	**0.07**	**0.67**	**0.07**	**0.03**

Table 36. ANNEX - Pollutant estimation criterion 2025: Mexico

Emission of Criteria Pollutants Nicaragua						
Fuel	CO	NO_x	SO_x	VOC	PM10	PM2.5
Natural gas	0.00	0.00	0.00	0.00	0.00	0.00
LP gas	0.68	0.00	0.23	0.04	0.00	0.00
Diesel	0.00	0.00	0.00	0.00	0.00	0.00
Gasoline	0.00	0.00	0.00	0.00	0.00	0.00
Total	**0.68**	**0.00**	**0.23**	**0.04**	**0.00**	**0.00**

Table 37. ANNEX - Pollutant estimation criterion 2025: Nicaragua

Emission of Criteria Pollutants Guatemala						
Fuel	CO	NO_x	SO_x	VOC	PM10	PM2.5
Natural gas	0.00	0.00	0.00	0.00	0.00	0.00
LP gas	4.25	0.02	1.42	0.24	0.02	0.01
Diesel	0.00	0.00	0.00	0.00	0.00	0.00
Gasoline	0.00	0.00	0.00	0.00	0.00	0.00
Total	**4.25**	**0.02**	**1.42**	**0.24**	**0.02**	**0.01**

Table 38. ANNEX - Pollutant estimation criterion 2025: Guatemala

Emission of Criteria Pollutants Argentina						
Fuel	CO	NO_x	SO_x	COV	PM10	PM2.5
Natural gas	2.78	0.02	0.77	0.15	0.02	0.01
LP gas	0.01	0.00	0.00	0.00	0.00	0.00
Diesel	0.00	0.00	0.00	0.00	0.00	0.00
Total	**2.79**	**0.02**	**0.78**	**0.16**	**0.02**	**0.01**

Table 39. ANNEX - Pollutant estimation criterion 2025: Argentina

Emission of Criteria Pollutants Peru						
Fuel	CO	NO_x	SO_x	VOC	PM10	PM2.5
Natural gas	0.95	0.01	0.26	0.05	0.01	0.00
LP gas	0.13	0.00	0.04	0.01	0.00	0.00
Diesel	0.00	0.00	0.00	0.00	0.00	0.00
Total	**1.07**	**0.01**	**0.31**	**0.06**	**0.01**	**0.00**

Table 40. ANNEX - Pollutant estimation criterion 2025: Peru

Annex 4 - Emission factors used in the calculation of Scope 3

Below are the tables used for the calculation of Rotoplas' Scope 3 emissions.

Cost-based factors Sector or activity	Factor EEIO tCO_2e/USD	Source
Farms	0.0018028	Modified from: USEPA (2024) Supply Chain Greenhouse Gas Emission Factors for US Industries and Commodities, USEPA Report
Forestry, fishing and related activities	0.0003336	
Oil and gas extraction	0.0014546	
Mining, except oil and gas	0.0013175	
Mining support activities	0.0008719	
Construction	0.0003408	
Food and beverages and tobacco products	0.0008657	
Textile factories and textile factories	0.0004106	
Apparel and leather and related products	0.0003558	

Cost-based factors Sector or activity	Factor EEIO tCO_2e/USD	Source
Wood Products	0.0002729	Modified from: USEPA (2024) Supply Chain Greenhouse Gas Emission Factors for US Industries and Commodities, USEPA Report
Paper and cardboard products	0.0004291	
Printing and related support activities	0.0002858	
Petroleum and coal products	0.0014236	
Glass products and their derivatives	0.0005370	
Chemicals	0.0003555	
Plastic and rubber products	0.0002190	
Non-metallic mineral products	0.0006255	
Primary metals and their derivatives	0.0000636	
Fabricated Metal Products	0.0002929	
Machinery	0.0002324	
Computer and electronic products	0.0000665	
Electrical equipment, appliances and components	0.0002691	
Motor vehicles, bodies and trailers, and parts thereof	0.0002217	
Other Transport Equipment	0.0001003	
Furniture & Related Products	0.0002953	
Miscellaneous Manufacturing	0.0002726	
Wholesale trade	0.0001506	
Motor vehicle and spare parts dealers	0.0001090	
Food and beverage stores	0.0001498	
General Merchandise Stores	0.0001046	
Air Freight	0.0010276	
Rail transport	0.0007942	
Water transport	0.0007639	
Ground Transportation	0.0014014	
Transit and land passenger transport	0.0005660	
Pipeline Transportation	0.0020732	
Storage and warehousing	0.0005066	
Other retail	0.0001791	
Publishing industries, except internet (includes software)	0.0000619	
Film and sound recording industries	0.0000616	
Broadcasting and telecommunications	0.0000862	
Data processing, Internet publication and other information services	0.0000912	
Federal Reserve Banks, Credit Brokerage, and Related Activities	0.0000748	
Insurance companies and related activities	0.0000470	
Funds, trusts and other financial vehicles	0.0002254	
Rental and leasing services and lessors of intangible assets	0.0001008	
Legal Services	0.0000612	

Cost-based factors Sector or activity	Factor EEIO tCO_2e/USD	Source
Various professional, scientific and technical services	0.0001527	Modified from: USEPA (2024) Supply Chain Greenhouse Gas Emission Factors for US Industries and Commodities, USEPA Report
Computer Systems Design and Related Services	0.0000651	
Business and entrepreneurship management	0.0001135	
Administrative and Support Services	0.0001295	
Waste management and remediation services	0.0016873	
Educational Services	0.0001950	
Outpatient health care services	0.0000980	
Hospitals	0.0001903	
Nursing and residential care facilities	0.0001892	
Social assistance	0.0001832	
Performing arts, spectator sports, museums and related activities	0.0000810	
Entertainment, Gambling, and Recreation Industries	0.0004245	
Food services and drinking places	0.0002467	
Other services, except government	0.0001669	
Other Real Estate	0.0004535	
Civil works	0.0002110	
Maintenance	0.0001360	
Electricity, gas and water supply	0.0003398	
The Dow Chemical Company	0.100 kCO_2e/kg	The Dow Chemical Company - Climate Change 2022 (CDP)
Indelpro S.A. De C.V.	0.140 kCO_2e/kg	Average Sector Intensity
Equistar Chemicals Lp	0.140 kCO_2e/kg	
Vinmar International, Llc	0.140 kCO_2e/kg	
Hyosung Chemical Corporation	0.140 kCO_2e/kg	Hyosung Chemical - Climate Change 2022 (CDP)
Mac Polimeros SA de CV	0.140 kCO_2e/kg	Average Sector Intensity
Omnigreen SAPI de CV	0.204 kCO_2e/kg	Provided by Supplier
Corporativo Mineral Quimico SA de CV	0.960 kCO_2e/kg	Modified from Alpek SAB de CV - Climate Change 2022
Ck Orlix SA de CV	0.960 kCO_2e/kg	

Table 41. ANNEX EEIO Factors Based on Expenses, Categories 1, 2 and 4.

Category 3	Upside factor	Source
GN Factor $kgCO_2e/kWh$	0.033	*WTT Factor of GHG conversion factors 2024 | DEFRA*
Gas LP Factor $kgCO_2e/kWh$	0.027	
Diesel Factor $kgCO_2e/kWh$	0.062	
Gasoline Factor $kgCO_2e/kWh$	0.063	

Category 3	Upside factor	Source
Ascending factor of electric energy in Mexico	0.085	Modified from *Life cycle assessment of electricity generation in Mexico* (Santoyo *et al.*, 2011)
Rising factor of electric power in Central America	0.046	Modified from *WTT Factor of GHG conversion factors 2024 | DEFRA*
T&D Factor Solar Panels	0.053	ACV Factor *Upstream* EE Generation with Solar Panels | SimaPro

Table 42. ANNEX Category 3 ascending factors.

Emission factor category 5	Combustion	Composting	Landfill	Anaerobic digestion	Recycle
Type of waste	Factor $kgCO_2e/t$				
Commercial and industrial waste	21.28		467.00		
Aluminum cans and sheets	21.28		8.88		21.28
Scrap Metal	21.28		8.88		21.28
Source	*Department for Business, Energy & Industrial Strategy (DEFRA), UK Government GHG Conversion Factors for Company Reporting (2024)*				

Table 43. ANNEX Waste disposal factors category 5.

Type of activity category 6	Expense-based factor (tCO_2e/$USD)	Source
Transit and land passenger transport	0.000329	USEPA (2024) Supply Chain Greenhouse Gas Emission Factors for US Industries and Commodities, USEPA Report
Other transport and support activities	0.000527	
Accommodation	0.000175	
Air Freight	0.000350	
Maritime transport	0.001932	

Table 44. ANNEX Emission factors category 6.

Type of activity category 7	Average emission factor per trip	Source
Personnel transfer	1.42	Own elaboration based on average route and passenger emission factor kilometer

Table 45. ANNEX Category 7 emission factor.

Product Type	Capacity Liters	Consumption kWh	Average consumption kWh	Geography of Purchase	Units Sold	Total emissions tCO_2e
Pressurizing Pump	1/4 HP	0.100	0.140	MEX	21,965.000	1,735.996
	1/3 HP	0.120				
	1/2 HP	0.200				

Product Type	Capacity Liters	Consumption kWh	Average consumption kWh	Geography of Purchase	Units Sold	Total emissions tCO_2e
Centrifugal pump	1/4 HP	0.150	0.566			
	1/2 HP	0.618		PE	4,113.000	331.000
	3/4 HP	0.638				
	1 HP	0.859		CA	682.000	51.941
Peripheral pump	1/2 HP	0.200	0.290			
	3/4 HP	0.380		ARG	817.000	62.273
Submersible Pump	1/2 HP	0.400	0.575			
	1 HP	0.750				

Table 46. ANNEX Emissions calculation report per product sold: pumps.

Product Type	Capacity Liters	Total emissions tCO_2e			Total tCO_2e emissions
		GN	GLP	ELEC	
Gas water heater	30L	8,734.136	2,270.870		11,005.006
	50L	9,520.906	2,478.972		11,999.878
	75L	754.009	196.280		950.288
	85L	17,388.282	4,724.157		22,112.439
	110L	390.794	101.654		492.449
	120L	3,260.473	848.159		4,108.632
	160L	1,009.026	262.573		1,271.599
DualSolution Water Heater	30L	48.317	11.427		59.744
	50L	169.641	44.170		213.811
Water heater	14L	8.704	2.628		11.332
	12L	0.001	0.000		0.002
Electric water heater	120L			1,295.727	1,295.727
	95L			9,876.443	9,876.443
	90L			1,945.026	1,945.026
	80L			1,347.760	1,347.760
	65L			14,593.204	14,593.204
	60L			1,998.017	1,998.017
	40L			9,489.545	9,489.545
	20L			948.093	948.093
Ecosmart Plus Wifi	20L			2,457.063	2,457.063
Ecosmart Plus Wifi	40L			615.738	615.738
Ecosmart Plus Wifi	60L			36.643	36.643
Terma New Compact Silver				25,370.241	25,370.241
Terma Supreme				57,916.168	57,916.168
Ecoflaming 5.5L	5.5L	5.280	0.000		5.280
Terma gas-fired	6L	1.728	0.449		2.177
Terma gas-fired	10L	6.037	1.570		7.608
Terma gas-fired	14L	0.650	0.169		0.818
Terma gas-fired	16L	0.040	0.010		0.050
Terma gas-fired	20L	0.042	0.011		0.053

Table 47. ANNEX Thermotank emissions calculation report.

Assumptions for Estimating Emissions from Thermotanks	Description
Average hours of use per day	It was estimated that heaters are used 15 minutes a day, taking as a reference the WHO standard value that indicates that the average shower time should be 5 minutes per person. Factors such as the geographical context of thermotank sales were also considered, in countries where the average temperature contributes to reducing the time of use per day and by season. (0.150 hours per day)
Days of operation	An average operation of heaters of 355 days per year was estimated, considering values reported in censuses and statistics of the countries where the products are distributed: Living conditions indicators of households in 31 agglomerations Urbanos, Argentina, 2024.
Type of fuel used in dual water heaters (LP gas or natural gas).	According to the distribution of gas in the geographical area of the sale of water heaters, it was defined that 80% of users consume natural gas as an energy source for the use of water heaters and the remaining 20% LP gas. Occupied private homes that use mainly mains gas or electricity for cooking by department, district or commune, in percentage. Argentina, 2022.

Table 48. ANNEX Assumptions for the calculation of emissions in sold water heaters.

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