



Grupo Rotoplas S.A.B. de C.V.

**Sustainable Development
Impact Disclosure**

2025

SUSTAINABLE DEVELOPMENT IMPACT DISCLOSURE: ROTOPLAS

Executive Summary

Rotoplas is a Mexican multinational company specializing in water storage and filtration solutions and operating in 13 Latin American countries and the United States. Building on its inaugural Sustainable Development Impact Disclosure, Rotoplas presents this second edition leveraging the Impact Disclosure Guidance to showcase its development impact intentions in Mexico, where the majority of its revenue is generated. With a focus on *Sustainable Growth*, *New Business Development*, and *Digitalization of the Water Ecosystem*, Rotoplas actively engages in initiatives to improve water access and sanitation. Rotoplas' operations and growth intentions are expected to contribute to addressing UN Sustainable Development Goals ("UN SDGs"): #6, #8, #12 and #13.

Introduction

Rotoplas is a Mexican multinational company specializing in water storage and filtration tanks, headquartered in Mexico City, and operating in 13 Latin American countries and the United States with a team of more than 3,200 employees. With more than 45 years of industry expertise, Rotoplas offers 27 product lines across 9 brands and operates 18 manufacturing plants and an e-commerce platform. The company demonstrates a strong commitment to sustainability through transparent and consistent disclosure of their sustainability efforts and metrics as part of their annual sustainability report.

We are following the [Impact Disclosure Guidance](#) (2024) to provide a Sustainable Development Impact Disclosure. This guidance was prepared by the Impact Disclosure Taskforce, a working group comprised of institutional investors, commercial & investment banks and other stakeholders such as non-governmental organizations, law firms and other capital markets stakeholders. The SDID showcases the impact intentions of Rotoplas' business strategy and operations at the entity level in Mexico, where the majority of its revenue is generated. The company's strategy is centered around three key areas: (1) *Sustainable Growth of the Traditional Business*, (2) *Growth and Development of New Businesses* and (3) *Digitalization of the Water Ecosystem*. Additionally, Rotoplas actively engages in national, state, and local initiatives to improve access to water and sanitation for vulnerable communities, aligning with the development goals in their countries of operation. For example, the company has supported the installation of rainwater harvesting systems and sanitation facilities in areas facing water scarcity or infrastructure challenges. Rotoplas' operations and growth intentions are expected to contribute to four of the 17 UN SDGs: #6 (Clean Water and Sanitation), #8 (Decent Work and Economic Growth), #12 (Responsible Consumption and Production) and #13 (Climate Action).

Strategy Evolution: Heading to 2030 with AGUA

Having closed the 2021-2025 cycle with solid progress and profound insights in our impact management, Grupo Rotoplas is now at a turning point. The shifting global context compels sustainability leaders to move decisively beyond traditional ESG frameworks and redefine their priorities.

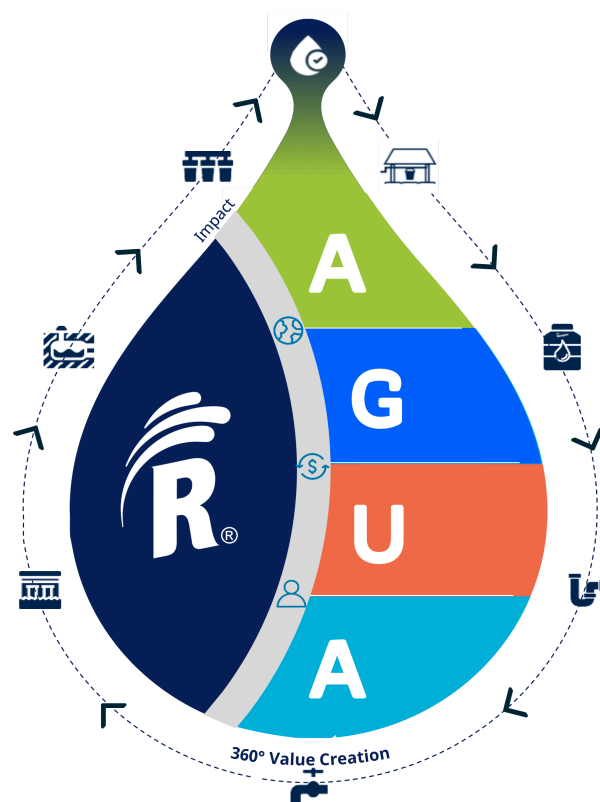
This section presents our evolved vision for 2030, a strategy designed to strengthen innovation, accountability, and our internal culture, while aligning purpose and profitability with a positive impact.

The Path to "AGUA": Double Materiality and Essence:

The foundation of this evolution is our 2025 Materiality Update, which indicates where we must concentrate our efforts.

- In 2025, we updated our double materiality study, evaluating both financial and impact perspectives.
- This exercise integrated the views of over 450 respondents from our key stakeholder groups, including employees, customers, suppliers, investors, and communities.
- From this process emerged the word that defines our identity and guides our future: AGUA.
- AGUA is not only our ticker on the Mexican Stock Exchange; it is a living concept representing water as a symbol of life, transformation, and impact.

This strategic vision is more than a plan; it is a comprehensive framework where purpose, profitability, and positive impact converge to drive the next chapter of Rotoplas' value creation. By aligning our stock market identity with our sustainability pillars and everything that moves us, we ensure that every employee can identify with the strategy and transmit it with pride, positioning Rotoplas as a benchmark in the sustainable water ecosystem.



The Pillars of the AGUA 2030 Strategy: Under the acronym AGUA, we integrate our environmental, social, governance, and shared value actions to address the greatest sustainability challenges across the water cycle.

A - Action for the Environment: We promote robust initiatives to mitigate and adapt to climate change, responsibly manage water and waste in our operations, and increase the circularity of our products. Focus areas include energy and fuel efficiency, water management, biodiversity, and life cycle assessments.

- Targets for 2030:

- o Reduce Scope 1 and 2 GHG emissions by 42% and Scope 3 emissions by 25% (base year 2022).
- o Reduce freshwater extraction by 15% per ton produced
- o Recycle 70% of non-hazardous waste generated at manufacturing sites

G - Generation of Value: We pursue the creation of enduring economic, environmental, and social value for all our stakeholders and throughout our value chain. Priorities include supplier engagement, risk management, cybersecurity, ethics, and alignment with international disclosure standards.

- Targets for 2030:
 - o Engage 80% of critical suppliers in sustainability initiatives
 - o Allocate 30% of the company's CapEx to sustainable projects (cumulative 2026-2030)

U - Uplifting Well-Being: We are committed to promoting the well-being of our employees, the communities we serve, and the people within our stakeholder ecosystem. We foster unity and teamwork to ensure fair working conditions, equal opportunities, and a discrimination-free environment.

- Target for 2030:
 - o Reach 40% of women in management positions at a Group level

A - Allyship in Sustainability: We position ourselves as a strategic partner driving the transition toward a sustainable future by working with industries, communities, and governments. Key priorities include water stewardship, circular water economy, and WASH (water, sanitation, and hygiene) initiatives.

- Targets for 2030:
 - o Purify the equivalent of 150 million 20-liter water jugs through bebbia (cumulative 2026-2030)
 - o Treat 35 million cubic meters of wastewater (cumulative 2026-2030)
 - o Benefit over 1.5 million people with access to sanitation through biodigesters (cumulative 2026-2030)

DEVELOPMENT OUTPUTS AND OUTCOMES

This section highlights Rotoplas' development impact intentions, aligned with the Company's 2021–2025 corporate strategy (prior to the AGUA strategy framework), particularly the pillars Sustainable Growth of the Traditional Business and Growth and Development of New Businesses, as well as business operations aimed at generating incremental positive impact in Mexico. The tables below outline (1) how Rotoplas' business strategy contributes to specific SDGs and (2) the actions taken by Rotoplas to address identified SDG gaps in Mexico and related theory of change as well as metrics selection and incremental target setting. Moving forward, Rotoplas will report on the targets set forth under its AGUA Strategy.

Intended Impacts of Corporate Strategy

Profitable Growth & Core Expansion¹	#1: Improve access to safe drinking water	SDG 6: Water and Sanitation
	#2: Increase water-use efficiency and conservation	SDG 6: Water and Sanitation
	#3: Improve environmental footprint of products	SDG 12: Responsible Consumption and Production
Water Innovation & Market Disruption²	#4: Promote equitable access to sanitation services	SDG 6: Water and Sanitation

¹As part of the transition to the new Sustainability and Corporate strategies, the pillar previously referred to as “Growth and Development of New Businesses”

²As part of the transition to the new Sustainability and Corporate strategies, the pillar previously referred to as “Sustainable Growth of the Traditional Business”.

Inclusive Operations	#5: Promote diversity and inclusion in the workforce	SDG 8: Decent Work and Economic Growth
Energy Efficiency of Operations	#6: Improve energy efficiency of operations	SDG 13: Climate Action

Metrics Selection, Incremental Targets and Theory of Change for SDG alignment

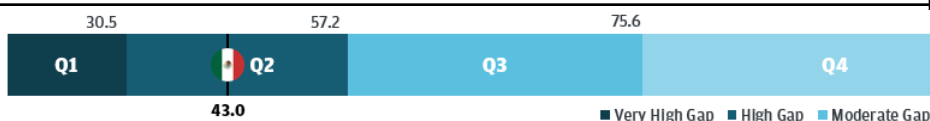
In the following sections, Rotoplas has outlined its intentions to address various UN SDGs through its intentions and metrics. Where available, Rotoplas has noted which of these metrics will no longer be reported under AGUA and has further specified its intentions to report on its 2030 targets. Each section has a specific Theory of change, which outlines how Rotoplas' intended actions are expected to address the existing UN SDG gap.

Intended Impact #1: Improve Access to Safe Drinking Water



Target 6.1: By 2030, achieve universal and equitable access to safe and affordable drinking water for all¹

Indicator 6.1.1: Proportion of population using safely managed drinking water services



The proportion of population using safely managed drinking water services in Mexico is 43%, which is below the median of 57.2%, indicating a high development gap versus peer countries.²

Actions to Achieve Intended Impacts

Rotoplas intends to implement technological improvements to water filters and enhance its customer service and overall customer experience. These investments included the SMART Reverse Osmosis system, featuring IoT integration and an easy-to-use monitoring app. The system's compact design fits any kitchen and includes a unique LED-lit faucet, making it the only one of its kind on the market. It easily connects and syncs with Wi-Fi, enabling real-time monitoring of water quality via the Bebbia Connect app. Users can track water consumption from the installation of the SMART system, with updates provided approximately every 10 minutes. The system also features a digital display with temperature control and a child safety lock.

Rotoplas is also working on enhancing its customer service experience by implementing Product UX Committees in all regions where it offers products. These committees focus on regularly reviewing pain points and executing action plans to improve the user experience. Leveraging the work of the Center of Excellence (CoE), Rotoplas analyzes different company areas to assess the maturity of customer focus and develop new capabilities. The Insights Center, a digital platform, disseminates information about

¹ As of 2024. Source: WHO/UNICEF Joint Monitoring Programme for Water Supply, Sanitation and Hygiene (2025). Data retrieved from UNSTATS' database on April 29, 2026 (n=86).

**Intended Impact #1:
Improve Access to
Safe Drinking Water**

customer needs and expectations to various parts of the organization, ensuring all teams are aligned with customer-centric goals. The CoE encompasses three key areas: (1) Customer Voice, (2) Strategic Design, and (3) Customer-centric Culture, fostering a culture that empowers teams to prioritize customer interactions.

Looking ahead, Rotoplas’ strategy focuses on leveraging AI solutions to enhance customer engagement and efficiency. This includes installing real-time monitoring systems and providing direct reports and alerts, ensuring a superior and proactive customer experience.

Theory of Change

Implementing technologies like the SMART Reverse Osmosis system will help to ensure real-time monitoring of water quality, allowing the company to intervene if water quality deteriorates, thereby improving access to safe drinking water. The focus on customer service and user experience further supports the goal by ensuring that water access solutions are effectively implemented and maintained.

Metric and Unit	Baseline		Initial Target		Results	
Volume of water purified by Rotoplas’ solutions (measured in m3, thousand)	Value	Year	Value	Year	Value	Year
	404	2022	1,200	2025	1,361	2025
Metric Source	Metric Methodology		Target Rationale & Update			
Iris+	Based on the number of clients served by Rotoplas purification solutions, the number of sold products and services related to purification and the average purified water per day by each purification solution. <i>Source: Rotoplas</i>		Based on the projected growth of the purification business, this target was set to increase the volume of water treated and purified by Rotoplas’ solutions across the retail, residential and institutional markets. Through continuous product improvement, targeted advertising and strategic partnerships, this target was successfully reached.			

AGUA Strategy Metrics – NEW: As part of its AGUA Strategy, Rotoplas has identified the following targets, which it will now report on annually to show its evolving impact in its markets of operations.

Metric and Unit	Metric Source	Target	
		Value	Year
20-liter water jugs purified through bebbia (millions)	Iris+	150	2030
Treated wastewater (million, cubic meters)	Iris+	35	2030

**Intended Impact #1:
Improve Access to
Safe Drinking Water**

People with access to sanitation through biodigesters (million)

Rotoplas

1.5

2030

Intended Impact #2: Increase Water-Use Efficiency and Conservation

Target 6.4: By 2030, substantially increase water-use efficiency

Indicator 6.4.1: Change in water-use efficiency over time



The water use efficiency in Mexico is 13.6 USD/m3, which is above the median of 10.8 USD/m3, indicating a high development gap versus peer countries.²

Actions to achieve intended impacts

Rotoplas aims to improve water-use efficiency and conservation through the following initiatives:

- Manufacturing Substitution:** The evolution of Rotoplas' legacy products with the Tinaco Plus, utilizing the blow molding process, enhances efficiency in manufacturing and transportation. Customers now perceive the Tinaco Plus as more resistant, reliable, and innovative. The increased production speed allows Rotoplas to meet the growing demand for reliable water storage, particularly in regions prone to drought. Key features include a screw-on lid for cleaner water storage, vertical supports for added stability, lifting lugs for easier installation, and an antibacterial layer with Expel technology to inhibit bacterial growth.
- Rain Harvesting:** This solution combines water storage, water flow, and water improvement products to address specific needs in rural and urban environments where infrastructure capacity is lacking or intermittent water supply is an issue.
- Water Treatment and Recycling Plants:** These plants serve various industries by offering solutions for both pre-consumer needs, such as purification and desalination, and post-consumer requirements, including wastewater treatment and recycling. Rotoplas' portfolio includes Water Treatment Plants, Post-Industrial Water Solutions, Pre-Consumer Water Purification Plants, Water Desalination Plants, and Rainwater Harvesting Systems tailored for industrial use.

Through these innovative solutions, Rotoplas helps clients achieve up to a 90% reduction in water use from local networks, prevents contamination of rivers, lakes, and seas resulting from untreated water discharge, and facilitates water recycling for secondary activities.

Theory of Change

² As of 2023. Source: Food and Agriculture Organisation of United Nations (FAO). Data retrieved from UNSTATS' database on April 21, 2026 (n=89).

Intended Impact #2: Increase Water-Use Efficiency and Conservation

The SMART Reverse Osmosis system, with IoT integration, also allows real-time monitoring of water consumption, promoting efficient water use. The system's compact design and LED-lit faucet enhance usability, while the digital display and child safety lock ensure safe operation. The new biodigester models improve wastewater treatment efficiency, reducing water waste and enhancing resource management. These technological advancements, combined with customer service enhancements, aim to optimize water usage and management, contributing to more sustainable water consumption patterns in Mexico.

Metric and Unit	Baseline		Target		Results	
Water consumption intensity (m3/t processed resin)	Value	Year	Value	Year	Value	Year
	1.27	2023	1.25	2025	1.17	2025
Metric Source	Metric Methodology		Target Rationale & Update			
Water Provision Capacity of Product: Total (Iris+: PD6052) ³	The water intensity metric is calculated by using the volume of water required per ton of processed resin in Rotoplas' manufacturing sites. <i>Source: Rotoplas</i>		This target aims to create a standardized metric across Rotoplas' manufacturing sites to promote water conservation practices. This target was successfully reached.			
Metric and Unit	Baseline		Target		Results	
Volume of recycled water delivered to customers (m3 in millions)	Value	Year	Value	Year	Value	Year
	20.4	2022	23	2025	25.8	2025
Metric Source	Metric Methodology		Target Rationale & Update			
Water Consumed: Recycled (Iris+: OI1927)	Calculated using the total volume of recycled water delivered to Rotoplas' wastewater treatment plant customers. <i>Source: Rotoplas</i>		Estimated value to be achieved through the implementation of the water savings initiatives. This target was successfully reached.			
AGUA Strategy Metrics – NEW: As part of its AGUA Strategy, Rotoplas has identified the following targets, which it will now report on annually to show its evolving impact in its markets of operations.						
Metric and Unit	Metric Source	Target				
		Value	Year			
Freshwater extraction reduction per ton produced (%)	Water Conserved (Iris+: OI4015)	15	2030			

³ The Water Intensity metric from CDP Water Security 2023 Questionnaire can also be considered one of the closest proxies to Rotoplas' metric.

Intended Impact #3: Improve Environmental Footprint of Products

Target 12.5: By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse

Indicator 12.5.1: National recycling rate, tons of material recycled

Total municipal solid waste generated per capita in Mexico is 1.03 metric tonnes, which is above the median of 0.67 metric tonnes, indicating a very high development gap versus peer countries. ⁴

Actions to Achieve Intended Impacts

Rotoplas plans to increase the number of recycled resin suppliers and improve materials reformulation to include a higher percentage of recycled resin.

Theory of Change

By substituting virgin resin with recycled resin, Rotoplas will improve the environmental footprint of its products and promote circularity across its manufacturing processes. Substituting virgin resin with recycled resin can significantly improve material reformulation and reduce the product footprint. According to a study by the Association of Plastic Recyclers⁵ found that using recycled resins reduces greenhouse gas emissions and energy consumption significantly, demonstrating environmental benefits over virgin resins.

Metric and Unit	Baseline		Target		Results	
	Value	Year	Value	Year	Value	Year
Recycled Resin Usage (%)	23.8	2023	25	2025	23.2	2025

Metric Source	Metric Methodology	Target Rationale & Update
Recycled Materials (Iris+: OI4328)	(% of recycled resin used by the company) / (% of total processed resin used by the company) <i>Source: Rotoplas</i>	This target was aligned to Rotoplas' product formulations and lineup, as well as the availability and developments in the recycled resin supplier program. While the target was not met, Rotoplas will continue working in incorporating a higher percentage of recycled material in its products formulation, as well as developing a reliable supplier base.

AGUA Strategy Metrics – NEW: As part of its AGUA Strategy, Rotoplas has identified the following targets, which it will now report on annually to show its evolving impact in its markets of operations.

⁴ As of 2021. Source: What-a-Waste-Global-Database. Data retrieved from What-a-Waste-Global-Database on April 15, 2026 (n=124).

⁵ <https://resource-recycling.com/plastics/2019/01/30/apr-study-quantifies-benefits-of-recycled-resin/>

Metric and Unit	Metric Source	Target	
		Value	Year
Recycle rate of non-hazardous waste generated at manufacturing sites (%)	Recycled Materials (Iris+: OI4328)	70%	2030
Critical suppliers engaged in sustainability initiatives (%)	Rotoplas	80%	2030
CapEx allocated to sustainable projects (% cumulative)	Rotoplas	30%	2030

Intended Impact #4: Promote Equitable Access to Sanitation Services

	Target 6.2: By 2030, achieve access to adequate and equitable sanitation and hygiene for all
	Indicator 6.2.1: Proportion of population using safely managed sanitation services, by urban/rural (%)
	The percentage of the population using at least a basic sanitation service in Mexico is 92.5%, which is below the long-term objective of 100%. ⁶
Actions to Achieve Intended Impacts	

⁶ Due to the lack of data in the UN SDG database, this gap assessment used the following source: Sustainable Development Report, Population using at least basic sanitation services (%), Country Profile: Mexico.

Intended Impact #4: Promote Equitable Access to Sanitation Services

Rotoplas intends to implement technological improvements to water filters and enhance its customer service, overall customer experience and continue to increase the number of households and institutional clients served by Rotoplas (Bebbia) solutions.

These investments include the SMART Reverse Osmosis system, featuring IoT integration and an easy-to-use monitoring app. The system's compact design fits any kitchen and includes a unique LED-lit faucet, making it the only one of its kind on the market. It easily connects and syncs with Wi-Fi, enabling real-time monitoring of water quality via the Bebbia Connect app. Users can track water consumption from the installation of the SMART system, with updates provided approximately every 10 minutes. The system also features a digital display with temperature control and a child safety lock. Additionally, the range of sanitation solutions will be expanded with two new biodigester models. One model will provide cost-effective primary treatment, while the other will offer an enhanced primary wastewater treatment system with technology designed to increase contaminant removal by 25%.

Rotoplas is also working on enhancing its customer service experience by implementing Product UX Committees in all regions where it offers products. These committees focus on regularly reviewing pain points and executing action plans to improve the user experience. Leveraging the work of the Center of Excellence (CoE), Rotoplas analyzes different company areas to assess the maturity of customer focus and develop new capabilities. The Insights Center, a digital platform, disseminates information about customer needs and expectations to various parts of the organization, ensuring all teams are aligned with customer-centric goals. The CoE encompasses three key areas: (1) Customer Voice, (2) Strategic Design, and (3) Customer-centric Culture, fostering a culture that empowers teams to prioritize customer interactions.

Theory of Change

The SMART Reverse Osmosis system, with IoT integration, offers real-time water quality monitoring, promoting safe drinking water access. The new biodigester models improve wastewater treatment, enhancing contaminant removal by 25%, thus supporting better sanitation infrastructure. By expanding customer service and leveraging insights for customer-centric improvements, Rotoplas ensures that these technological advancements are effectively implemented, increasing access to clean water and sanitation in Mexico.

Metric and Unit	Baseline		Target		Results	
	Value	Year	Value	Year	Value	Year
Total households and institutional clients served by Rotoplas through bebbia (# of subscribers (millions))	111,000	2023	145,000	2025	168,000	2025

Metric Source	Metric Methodology	Target Rationale and Update
Client Households: Provided New Access (PI2845)	Based on the gross number of subscriptions in the base year. <i>Source: Rotoplas</i>	This target is based on estimated growth of the bebbia purification business. This target aims to capitalize on the rapid growth of the purification market in Mexico by leveraging bebbia's leading position to consolidate our market presence. As of 2025, Rotoplas exceeded its expectations for 2025 with 168,000 subscribers.

Intended Impact #4: Promote Equitable Access to Sanitation Services						
Metric and Unit	Baseline		Target		Results	
People with Access to Sanitation (# of people in thousands, cumulative)	Value	Year	Value	Year	Value	Year
	553	2022	1,000	2025	1,221	2025
Metric Source	Metric Methodology		Target Rationale and Update			
Client Households: Provided New Access (PI2845)	This indicator measures the number of individuals benefiting from sanitation services, such as biodigesters, in areas with limited access to wastewater treatment. <i>Source: Rotoplas</i>		Access to sanitation services is still a challenge for several regions in Latin America. Through this target, Rotoplas tracks how its sold products benefit these regions and showcases the sales growth of this product division. For 2025, Rotoplas successfully achieved its expectation of supporting individuals with access to sanitation.			

Intended Impact #5: Promote Diversity and Inclusion in the Workforce

Target 8.5: By 2030, achieve full and productive employment and decent work

Indicator 8.5.2: Unemployment, female (% of female labor force) (national estimate)

The female unemployment rate in Mexico is 2.6%, which is below the median of 5.8%, indicating a low development gap versus peer countries.⁷

Actions to Achieve Intended Impacts

Diversity and inclusion are integral to Rotoplas' sustainability committee, which operates through three dedicated work groups. These groups promote communication and sensitization materials to all employees, review and implement initiatives (including policy updates, enhanced employee benefits, and alignment with best practices in equal remuneration, non-discrimination, and gender inclusion) to create a more inclusive and supportive working environment for all employees.

Theory of Change

By increasing the percentage of women in the workforce, Rotoplas promotes a diverse and inclusive environment in its sector in Mexico.

Metric and Unit	Baseline		Target		Results	
	Value	Year	Value	Year	Value	Year
Women in the Workforce (%)	24	2023	30	2025	26.6	2025

Metric Source	Metric Methodology	Target Rationale and Update
Full-time Employees: Female (OI6213)	<p>Calculated by dividing the number of female employees at the end of the reporting year by the total number of employees.</p> <p><i>Source: Rotoplas</i></p>	<p>This target was based on an estimate of available positions within the company and the projected growth of the workforce. Rotoplas is currently undergoing a comprehensive review of internal policies and procedures to increase the percentage of women in the workforce and diminish turnover across manufacturing sites. Despite not reaching the 2025 target, progress has been made in increasing the percentage of women across all employee categories, and we will continue to work in promoting a diverse workplace.</p>

AGUA Strategy Metrics – NEW: As part of its AGUA Strategy, Rotoplas has identified the following target, which it will now report on annually to show its evolving impact in its markets of operations.

Metric and Unit	Metric Source	Target	
		Value	Year
Women in management positions at the Group level (%)	Full-time Employees: Female (OI6213)	40%	2030

⁷ As of 2024. Source: HIES - Households Living Conditions Survey; LFS - Labour Force Survey; LFS - Employment Survey; ILO modelled estimates, Nov. 2025 and others. Data retrieved from UNSTATS' database on April 15, 2026 (n=93).

Intended Impact #6: Improve Energy Efficiency of Operations

	<p>Target 13.2: Integrate climate change measures into national policies, strategies and planning</p>
	<p>Indicator 13.2.2: CO2 emissions (metric tons per capita)</p>
	<p>Emissions generated in Mexico are 4.9 tCO₂e per capita, which is higher than the median of 2.9 tCO₂e per capita, indicating a high development gap versus peer countries.⁸</p>

Actions to Achieve Intended Impacts

Rotoplas is improving the energy efficiency of its operations by:

- 1. Investing in Fuel Efficiency and Equipment Substitution**
 - o SMART Project: Implementing the Automated Manufacturing System (SMART) to improve water and energy efficiency and reduce waste in the production of storage solutions in selected manufacturing facilities.
 - o Fuel Efficiency: Utilizing the Route Optimization Management System (RTMS) to optimize distribution routes and enhance fuel efficiency.
- 2. Investing in Energy Efficiency and Renewable Electricity Procurement**
 - o Solar Panels: As part of its sustainability strategy, Rotoplas has acquired solar panels for some plants in Mexico.
 - o Renewable electricity PPA: A power purchase agreement is in place in Mexico, which provides renewable electricity to different manufacturing sites.
- 3. Improving Manufacturing Efficiency and Reducing CO2 Emissions per Ton of Processed Resin Across Sites**
 - o Green Projects: Promoting the use of high-quality recycled resins, reducing the need for virgin materials and enhancing energy efficiency.
 - o Preventive Maintenance: Implementing preventive maintenance for machinery and initiatives to optimize heating and cooling systems.

Theory of Change

By implementing the SMART Project and Route Optimization Management System, Rotoplas enhances operational efficiency and reduces emissions. The installation of solar panels and sourcing renewable electricity for plants in Mexico further supports climate change mitigation.⁹ These efforts are in line with Mexico's national development strategies and are supported by academic studies that demonstrate the effectiveness of energy efficiency and renewable energy in reducing CO₂ emissions and promoting sustainable development.¹⁰

⁸ As of 2024. Source: EDGAR - Emissions Database for Global Atmospheric Research database. Data retrieved from EDGAR 2024' database on January 20, 2026 (n=138).

⁹ [UN: Renewable energy – powering a safer future](#)

¹⁰ [The role of renewable energy in the global energy transformation \(Gielen, Boshell et al\)](#)

Intended Impact #6: Improve Energy Efficiency of Operations						
Metric	Baseline		Target		Results	
	Value	Year	Value	Year	Value	Year
Absolute Scope 1 GHG Emissions (tonnes CO2)	22,099	2022	12,817	2030	11,962	2025
Absolute Scope 2 GHG Emissions (tonnes CO2)	22,856	2022	13,257	2030	10,179	2025
Absolute Scope 3 GHG Emissions (tonnes CO2)	376,286	2022	282,215	2030	277,349	2025
CO2e emissions intensity (tCO2e/t processed resin)	0.48	2022	0.41	2025	0.27	2025
Metric Source	Metric Methodology		Target Rationale and Update			
GHG Protocol	<p>Calculated in accordance with the GHG Protocol and guidelines on scope 1, 2 and 3 emissions. For Co2e emissions intensity, the target was calculated with our scope 1 and 2 emissions and the total volume of processed resin and metal in our facilities.</p> <p><i>Source: Rotoplas</i></p>		<p>This target is 1.5C aligned for Scopes 1 and 2 and follows the SBTi's criteria, which requires a minimum ambition of 5.25% reduction on direct emissions. Scope 3 target is WB2C aligned.</p> <p>Rotoplas has made significant progress in these targets and will work to maintain the positive results achieved so far.</p>			

POLICIES AND PROCEDURES TO MITIGATE NEGATIVE IMPACTS

In the table below, Rotoplas has disclosed its negative impacts and the policies and procedures (including their alignment with international standards) it has implemented in order to mitigate its negative impacts.

Themes	Quantitative Metrics	Unit of measure	Baseline Value	Baseline Year	Related policy document	Alignment with international standards
Climate Change Mitigation and Adaption	CO2 Intensity (Scope 1&2)	CO2 per ton of processed resin and metal	0.48	2022	Sustainability Policy-Climate Change Policy	GHG Protocol
	Carbon emissions Scope 1	tCO2e	22,098	2022		
	Carbon emissions Scope 2	tCO2e	24,195	2022		
	Carbon emissions Scope 3	tCO2e	354,204	2022		
	Renewable energy consumption	%	17%	2023		
Biodiversity Preservation	As part of our commitment to responsible and sustainable actions, we pledge to implement measures to prevent deforestation and promote biodiversity.					
Water Usage	Water Consumption	m3	109,152	2023	Sustainability Policy Hygiene, Workplace Safety and Environment Policy	GRI 303
	Water reused/recycled	%	16	2023		
	Water purified – Rotoplas solutions	m3	404 K	2022		
Waste Management	Waste recycled (as% of total generation)	%	41	2023		GRI 306-1
	Recycled resins ¹¹	%	23.8	2023		
Labor and Safety	Proportion of women in executive positions	%	15	2023	Human Rights Policy Hygiene, Workplace Safety and Environment Policy	GRI 405-1 GRI 403-1, 403-9 GRI 2-7 GRI 2-30
	Proportion of total women in workforce	%	24	2023		
	Proportion of women in STEM positions	%	17	2023		
	Lost Time Incident Rate	Lost time injuries/total worked hours *200,000	0.89	2023		

¹¹ Over total amount of processed material.

Themes	Quantitative Metrics	Unit of measure	Baseline Value	Baseline Year	Related policy document	Alignment with international standards
	Voluntary Turnover Rate	%	13	2023		
	Employees unionized	%	54	2023		
Land Acquisition & Involuntary Resettlement	There are no policies in place regarding land acquisition and involuntary resettlement, as they are not topics relevant to Rotoplas' activities.					
Indigenous Peoples	There are no policies in place regarding indigenous population, as it is not relevant to Rotoplas' activities. However, in our human rights assessment, we analyzed risks related to impacts on culture and traditions related to water and sanitation programs, and the risk was deemed as unlikely with a moderate to low impact.					
Cultural Heritage	There are no policies in place regarding cultural heritage, as it is not relevant to Rotoplas' activities. However, in our human rights assessment, we analyzed risks related to impacts on culture and traditions related to water and sanitation programs, and the risk was deemed as unlikely with a moderate to low impact.					
Supply Chain & Distribution Networks	Direct suppliers assessed with ESG criteria	%	20	2023	Sustainable Procurement Policy	GRI 308-1, GRI 414-1

REPORTING TABLE

Rotoplas has committed to annual monitoring and reporting for the metrics in the table below. Rotoplas is currently working on updating its business strategy and targets will be updated accordingly as part of the next SDID iteration.

Metric	Unit of Measure	Anticipated Impact				Realized Impact		
		Baseline	Baseline Year	Target	Target Year	2024	2025	Comments
<i>Sustainable Growth of the Traditional Business</i>								
Volume of water purified by Rotoplas' solutions	m3 (thousands)	404	2022	1,200	2025	1,154	1,361	COMPLETE
20-liter water jugs purified through bebbia	Millions	-	-	150	2030			*NEW*
Treated wastewater	Million m3	-	-	35	2030			*NEW*
People with access to sanitation from biodigesters	Millions	-	-	1.5	2030			*NEW*
Water consumption intensity	m3/t processed resin	1.27	2023	1.25	2025	1.05	1.14	COMPLETE

Anticipated Impact						Realized Impact		
Metric	Unit of Measure	Baseline	Baseline Year	Target	Target Year	2024	2025	Comments
Volume of recycled water delivered to customers	m3 (millions)	20.4	2022	23	2025	24.6	25.8	COMPLETE
Freshwater extraction reduction per ton produced	%	-	-	30	2030			*NEW*
Recycled Resin Usage	%	23.8	2023	25	2025	23.3	23.2	COMPLETE
Recycle rate of non-hazardous waste generated at manufacturing sites	%	-	-	70	2030			*NEW*
Critical suppliers engaged in sustainability initiatives	%	-	-	80	2030			*NEW*
Growth and Development of New Businesses								
Total households and institutional clients served by Rotoplas (bebbia)	# of subscribers (Millions)	111,000	2023	145,000	2025	126,445	168,000	COMPLETE
People with Access to Sanitation	# of people (thousands, cumulative)	553	2022	1,000	2025	1,135	1,221	COMPLETE
CapEx allocated to sustainable projects	%, cumulative	-	-	30	2030			*NEW*
Inclusive Operations								
Women in the Workforce	%	24	2023	30	2025	25.1	26.6	COMPLETE
Women in management at Group level	%	-	-	40	2030			*NEW*
Energy Efficiency of Operations								
CO2 Intensity (Scope 1&2)	CO2 per ton of processed resin and metal	0.48	2022	0.41	2025	0.38	0.28	COMPLETE
Carbon emissions Scope 1	tCO2e	22,098	2022	12,817	2030	16,413	11,962	AGUA

Anticipated Impact						Realized Impact		
Metric	Unit of Measure	Baseline	Baseline Year	Target	Target Year	2024	2025	Comments
Carbon emissions Scope 2	tCO2e	24,195	2022	14,033	2030	19,259	10,179	AGUA
Carbon emissions Scope 3	tCO2e	354,204	2022	265,653	2030	277,119	277,349	AGUA

Investor Relations Contacts

Mariana Fernández

mfernandez@rotoplas.com

agua@rotoplas.com

María Fernanda Escobar

mfescobar@rotoplas.com

Sustainability Contacts

Guillermo Punzo

gpunzp@rotoplas.com

Raul Maganda

rmaganda@rotoplas.com

About the Company

Grupo Rotoplas S.A.B. de C.V. is America's leading provider of water solutions, including products and services for storing, piping, improving, treating, and recycling water. With over 45 years of experience in the industry and 18 plants throughout the Americas, Rotoplas is present in 14 countries and has a portfolio that includes 27 product lines, a services platform, and an e-commerce business. Grupo Rotoplas has been listed on the Mexican Stock Exchange (BMV) under the ticker "AGUA" since December 10th, 2014.

Pedregal 24, piso 19, Col. Molino del Rey
Miguel Hidalgo
C.P. 11040, Ciudad de México
T. +52 (55) 5201 5000
www.rotoplas.com