2Q26

Corporate Presentation

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

Who is Rotoplas?

Leading company in the water industry | With over 45 years of experience, we are the Mexican company driving the transformation of water across the Americas, from Mexico to Argentina.

A synonym for quality and trust | We are the industry standard and the brand that ensures safe water, turning innovation into peace of mind and well-being for millions of households.

Powered by impact and sustainability | We see water as the engine of well-being. Our technology and purpose come together to create sustainable solutions that ensure the availability and care of every drop.

Experts in the complete water cycle | We master the entire ecosystem, offering a comprehensive portfolio.

Products

Services

Innovation centered on well-being | Our evolution is driven by challenging the status quo. We were pioneers in replacing risky materials with safer and more efficient solutions.

Asbestos tank

Triple-layer polyethylene tank with antibacterial protection

Copper piping

High-resistance PPR piping with heat-fusion technology

Single-use plastic bottles

On-site purification service with IoT solutions

Our Purpose
We exist to transform the quality of life of everyone by ensuring the best use of water.

Our Mission
For people to have more and better water

Our Vision
Offer non-centralized and sustainable water solutions, with relevant benefits for our customers, within the Rotoplas Way

We are currently at a crucial point in addressing water-related problems

A **40% gap** between global **water supply and demand** is projected by **2030**

We could **exhaust our fresh water supply by 2040** at the current rate of consumption

At least 69% of the impact of **climate change is manifested through the water cycle**

Investment considerations

1. The Water Industry
2. Our Solutions
3. Our Strategy
4. Our Results

01

The Water Industry

The climate crisis exposes critical inefficiencies, creating opportunities across the water industry

What you need to know:

- **75%** of our planet is **covered** by **water**, but **less** than **1%** is **usable**.
- Water **demand** has **increased** by **40%** over the last 40 years and is **expected** to **rise** an additional **25%** by **2050**, while **supply** has more than **halved** since **1970**.
- We could **exhaust** our **fresh water supply** by **2040** at the current rate of **consumption**.
- **80%** of global **wastewater** is **discharged** into the **sea without** adequate **treatment**.
- **Microplastics** are present in **83%** of **drinking water**.
- **57%** of global freshwater **aquifers** are **overexploited**.
- **One third** of **freshwater** in pipelines is **lost** due to **leaks**.
- The **climate** and **water crises** are **interconnected**: for every **+1°C**, there is a **20% reduction** in renewable **water**.
- At least **69%** of the **impact** of **climate change** is **manifested** through the **water cycle**.
- **Every dollar invested** in water access and sanitation **could yield $7** in **returns**[1].
- **Solving** the global **water crisis** would **cost** only **1%** of the **annual GDP** until **2030**.
- Approximately **78%** of the **capital employed** in **water security** comes from the **public** sector, but it is **expected** to **fall** to **43%** in the next decade, while **private capital** will **increase** from 3.8 to **12.6 trillion** dollars[2].

1. World Bank
2. Global Water Intelligence

02 Our Solutions

A story inspired by water | 45+ years of execution, growth, and innovation

1978 — Rotoplas is born in Mexico

1978 — The first polyethylene water tank is launched

1996 — International expansion begins with the plant in Guatemala

1997 — Rotoplas starts operating in Argentina

2003 — Launch of Tuboplus

2014 — Rotoplas is listed on the BMV under the ticker AGUA*

2015 — Start of operations in the USA

2016 — Acquisition of Talsar in Argentina and Sytesa (RSA) in Mexico

2017 — Issuance of the first Sustainable Bond in LATAM & Entry into the Dow Jones Sustainability MILA Pacific Alliance

2019 — Start of the Flow transformation program

2020 — Launch of the Sustainable Growth Plan for 2025

2021 — Update of the Sustainability Strategy

2022 — Start of technological update in plants In Mexico

2024 — Launching of B2B and B2C e-commerce platform in Mexico

2025 — Launching of IoT solutions for products and services

Rotoplas' history is proof of our adaptability and ability to evolve from a manufacturing company into a solutions leader across the entire water cycle.

The power of our operating platform | Efficient large-scale manufacturing and a unique logistics network that ensures full market coverage

18 plants

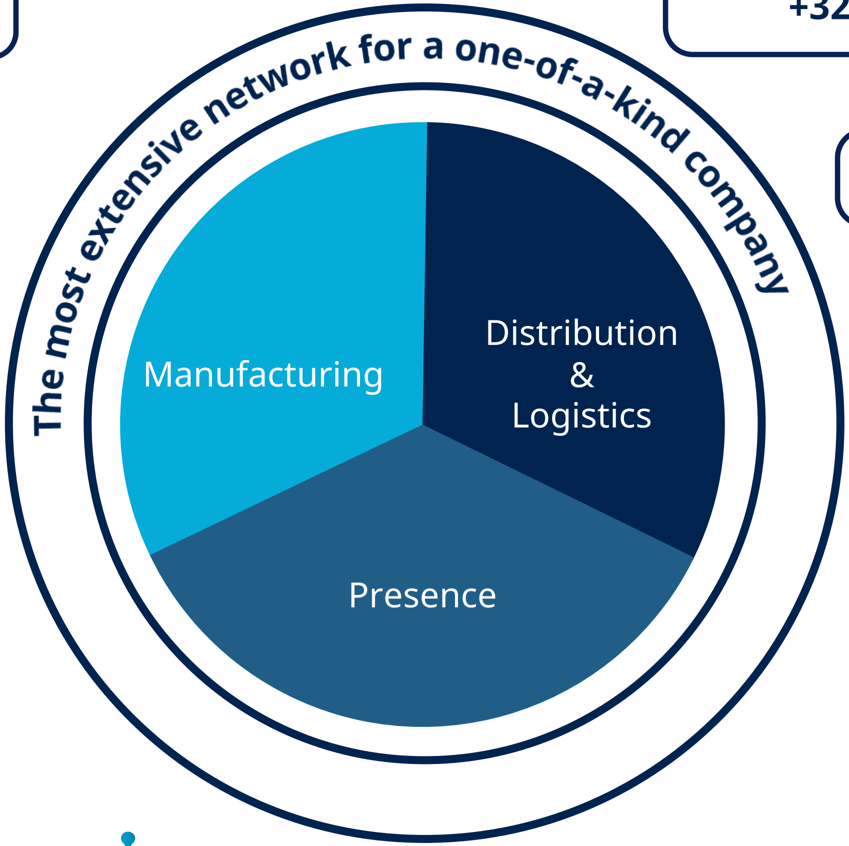
27 product lines

3 service lines

+3,400 suppliers

Leading Brands

Rotoplas
Tuboplus
IPS Instalamos confianza
Señorial Calor que perdura
Tank Depot
rsa Rotoplas servicios de agua
bebbia
Acuantia



14 countries

+3,200 employees

+32,000 points of sales

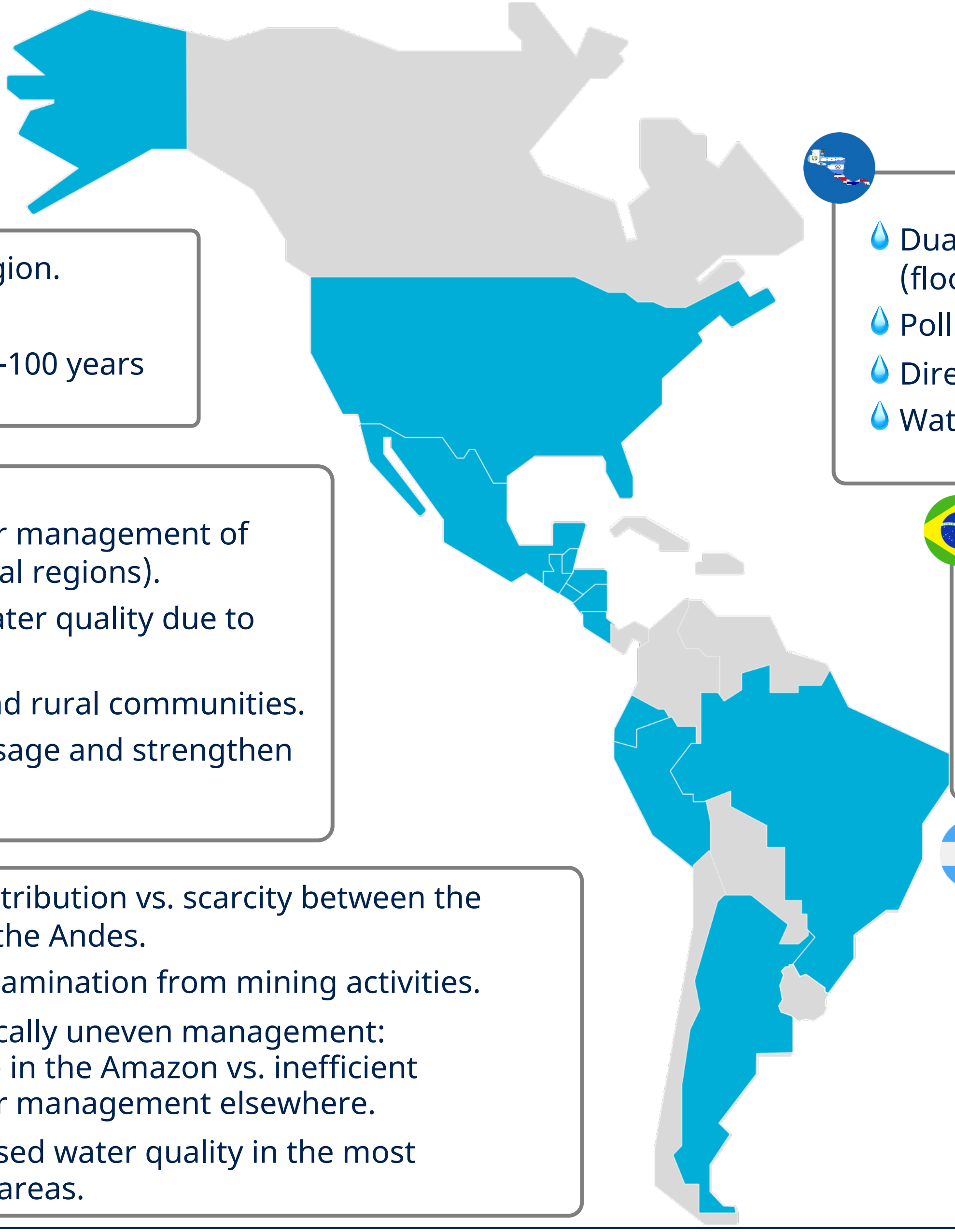
+190,000 points of service

+12,000 distributors

3 distribution centers

Our installed capacity and logistics footprint allow us to absorb demand peaks and scale production without compromising service.

Water Crisis | The opportunity for companies with the ability to develop decentralized solutions



- Critical water scarcity in the western region.
- Severe water contamination issues.
- Aging, unsustainable infrastructure (70–100 years old) causing inefficiency and losses.

- Overexploitation and poor management of aquifers (North and Central regions).
- Severe deterioration in water quality due to contamination.
- Direct impact on urban and rural communities.
- Urgent need to balance usage and strengthen quality controls.

- Uneven distribution vs. scarcity between the Coast and the Andes.
- Heavy contamination from mining activities.
- Geographically uneven management: abundance in the Amazon vs. inefficient wastewater management elsewhere.
- Compromised water quality in the most populated areas.

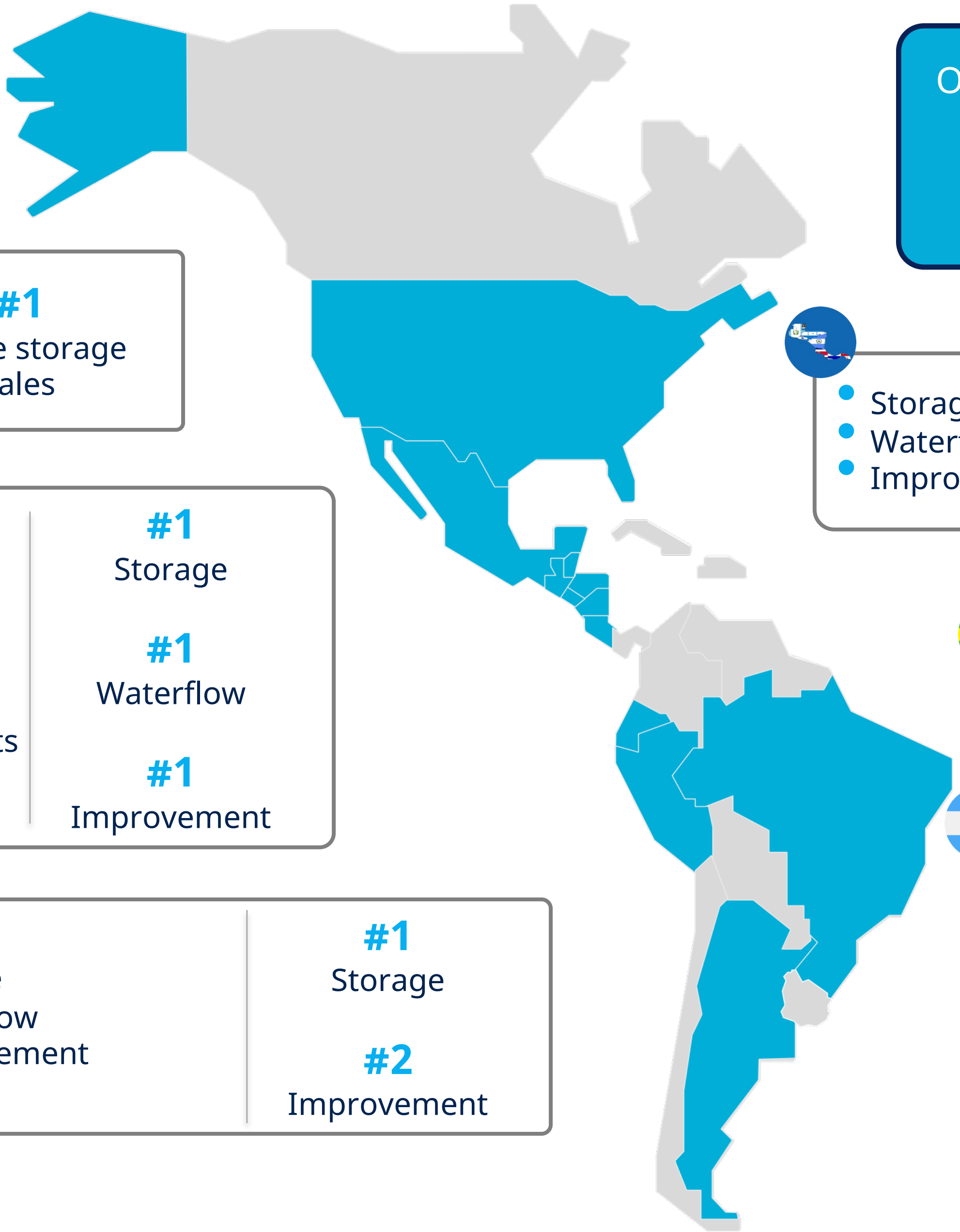
- Dual challenges: water scarcity and excess (flooding).
- Pollution from inadequate waste management.
- Direct impact on human health and biodiversity.
- Water management capacity overwhelmed.

- Severe contamination in urban areas.
- Inadequate sanitation infrastructure.
- Significant challenges for public health and the environment.

- Deep inequality in water distribution.
- Water scarcity in arid zones.
- Contamination from industrial and agricultural sources.
- Multiple regions facing droughts and poor water quality.

We set the industry standard | Regional leadership built on the continent's most extensive operating footprint

Our leadership allows us to leverage future growth in services and technologies through an established distribution network.



United States

- e-Commerce
- Septic Solutions

#1 Online storage sales

Central America

- Storage
- Waterflow
- Improvement

#1 Storage

Mexico

- Storage
- Waterflow
- Improvement
- Purification
- Water Treatment Plants
- Irrigation

#1 Storage

#1 Waterflow

#1 Improvement

Brazil

- Water Treatment Plants

Building a solid pipeline

Peru

- Storage
- Waterflow
- Improvement

#1 Storage

#2 Improvement

Argentina

- Storage
- Waterflow
- Improvement

#1 Storage

#1 Waterflow

#1 Improvement

From the water tank, our flagship product, to an ecosystem of solutions that exponentially expands our market potential

Products | Solutions for adapting to climate change

Storage

Solutions that address intermittent water supply. This is our foundational and market-leading category, serving as the main access point for millions of customers.

Waterflow

Pipe and hydraulic connection systems for residential, commercial, and industrial buildings. We tackle inefficiency, leaks, and the renewal of obsolete infrastructure.

Improvement

Equipment that enhances the water experience. This category transforms our value proposition from "supply" to "comfort," increasing value for the customer.

- Leading brands
- Strong market share
- Strong cash flow
- Steady EBITDA – 6M26 $857
- Cash contribution for the payment of capital reimbursements

Services | Climate change mitigation solutions

Purification

Water purification systems under a subscription model. They restore trust in water quality, eliminate single-use plastics, and generate recurring income.

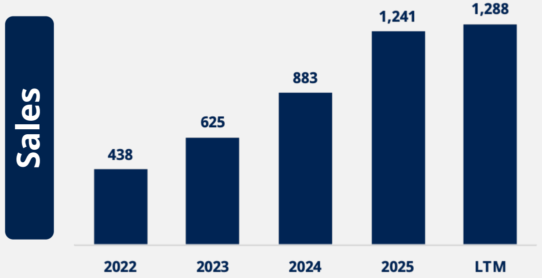
Water Treatment

Large-scale water treatment and recycling solutions (plants) for industrial and municipal clients (B2B/B2G). We address scarcity and sanitation through water reuse.

Irrigation

Smart irrigation systems (AgTech) for the agricultural sector, a high water-consumption market. Focused on improving efficiency and climate adaptation in agriculture.

- Investment phase: Negative cash flow
- Negative EBITDA 6M26 ($116)
- Strong earnings growth potential



03

Our Strategy

Strategic Priorities | Building capabilities to sustain leadership in the next growth wave

Sustainable growth of the traditional business

- Strong momentum in strategic product lines: the new vertical tank (opening the multi-family and urban apartment market) & the smart pump (enables integrated in-home water solutions).
- Boosting adoption through expanded training for the sales force and plumbers, a reinforced plumber loyalty program, and active product demos on social media.
- Mexico grows with agile pricing & margin protection.
- Fifth consecutive quarter of positive EBITDA in the U.S. & Argentina growing in local currency while narrowing losses.

Growth and development of new businesses

- bebbia surpassed 193,000 active subscribers, with record additions and stronger unit economics.
- Platform migration completed, positioning bebbia to accelerate growth.
- Services' path to breakeven remains a priority.

Digitalization of the water ecosystem

- Technology embedded across the water cycle: smart level sensors, smart pump and IoT-enabled products.
- AI-enabled tools deployed to enhance customer experience and commercial execution.
- Continued investment in data infrastructure and specialized talent in analytics, automation, AI and e-commerce.

Commitment to look after all stakeholders

- CDP Supplier Engagement Leader for the second consecutive year.
- 2nd year publicly reporting SDG contributions through the SDID.
- Capital reimbursement of $82 million pesos.
- Leverage reduced to 2.3x, from 3.2x a year ago.
- Refinanced the sustainable bond with a 7-year Bancomext facility.
- Peru: 9th consecutive sustainable-management distinction and first-time entry into the national carbon footprint program.

01.

Reversing the EBITDA trend through cost and expense reductions

- Decrease in digital expenses
- SG&A: Internal restructuring
- General expense reductions across all business units

02.

Increasing free cash flow through optimized working capital and controlled Capex

- Reduce inventories in Argentina and Mexico
- Optimizing accounts receivables by leveraging technology in our processes
- Capex Cherry-Picking Strategy:
  - Prioritize maintenance Capex to sustain the performance of products
  - "Pay-as-you-grow" strategy for services businesses

We are entering a phase of reduced investment, focusing on reaping the benefits of previous efforts

We remain fully committed to generating value for our shareholders

Strategic Governance | Ensuring the key capabilities for execution

Jerónimo Marcos Gerard Rivero
Francisco Amaury Olsen
Alberto Esteban Arizu
Regina García-Cuellar
Marcos Westphalen
William A. Russo

Carlos Rojas Mota Velasco

Board of Directors

50% Independent
21% Excecutive
43% International
7% Female representation

Carlos Rojas Aboumrad
Leo Rastogi
Mario Romero Orozco
Gonzalo Uribe Lebrija
Pablo Iturbe Fernández
John G. Silvia

Related Member
Independent Member

Strategic pillars and focus

- Maintain a solid financial position and a healthy growth profile
- Develop and scale new businesses (services)
- Drive sustainable growth of the traditional business (products)

Key capabilities

- Water Management
- Digital Transformation
- Sustainability and ESG
- Strategic Vision
- Innovation and Entrepreneurship
- Financial Strength
- Risk Management
- Industrial Expertise
- Business Development
- Operational Knowledge

Board of Directors

- Audit Committee
- Compensations Committee
- Digital Committee
- Corporate Practices & Strategy Committee
- Sustainability Committee
- Work Groups

CEO

- CFO
- Mexico & CA VP
- Latam VP
- CIO
- USA VP
- CPO & Transformation
- Sustainability VP

Where We Come From | Sustainability in Our DNA

Our trajectory demonstrates a deep and evolving commitment, validated by the most rigorous sustainability frameworks.

2005
International Organization for Standardization ISO 9001

2010
ESR

2015
GRI
International Organization for Standardization ISO 14001:2015

2016
UN Global Compact
Sustainable Development Goals

2017
S&P Global
Bono Sustentable AGUA 17-2X
6 Clean Water and Sanitation
9 Industry, Innovation and Infrastructure
Empresa con Gestión Sostenible

2018
TCFD Task Force on Climate-Related Financial Disclosures

2019
UN Global Compact CEO Water Mandate

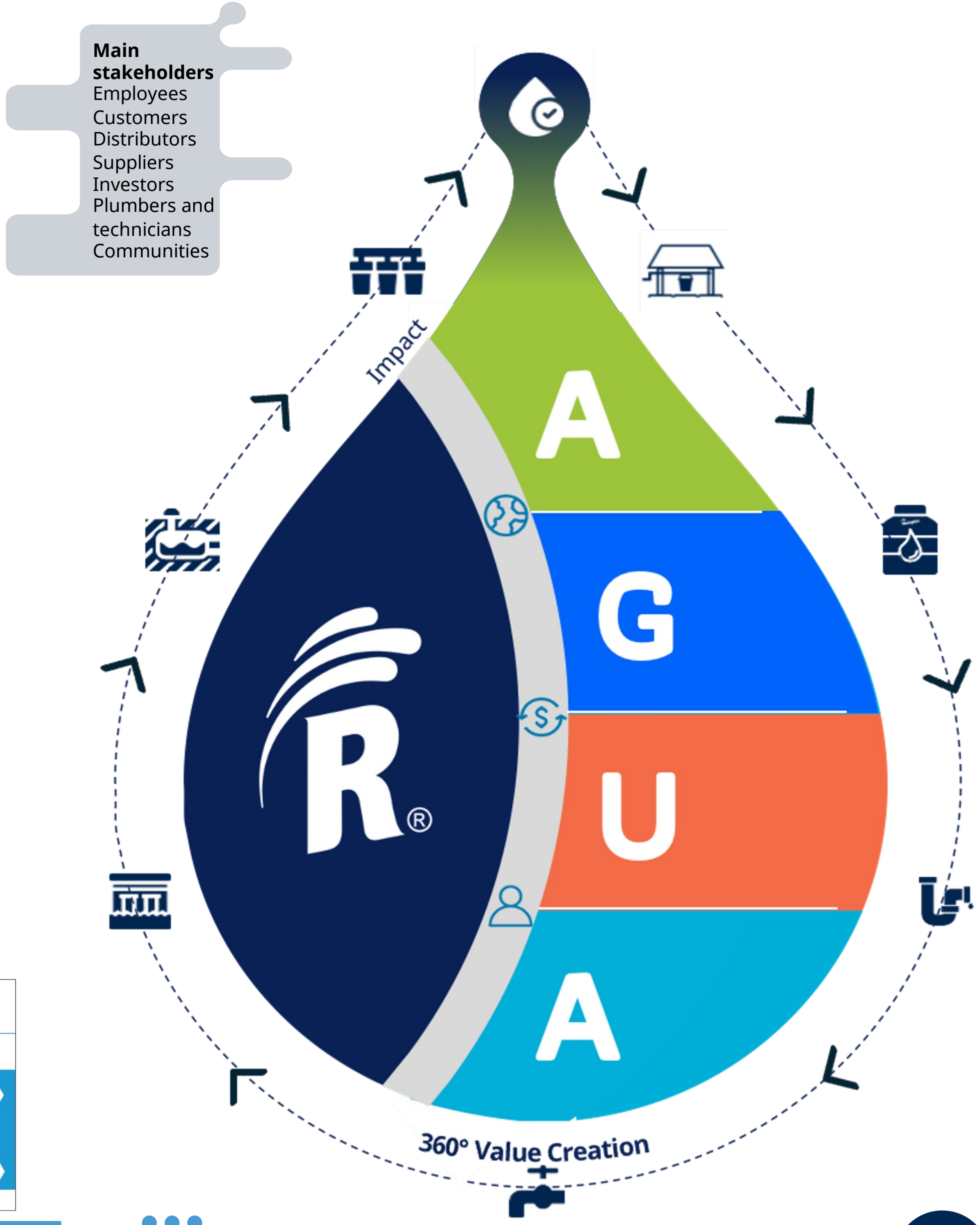
2020
CDP
International Organization for Standardization ISO 45001
SASB Sustainability Accounting Standards Board

2021

2022
Sustainability Yearbook Member
Science Based Targets – Driving ambitious corporate climate action
Premio Empresas Líderes en Innovación Sustentable

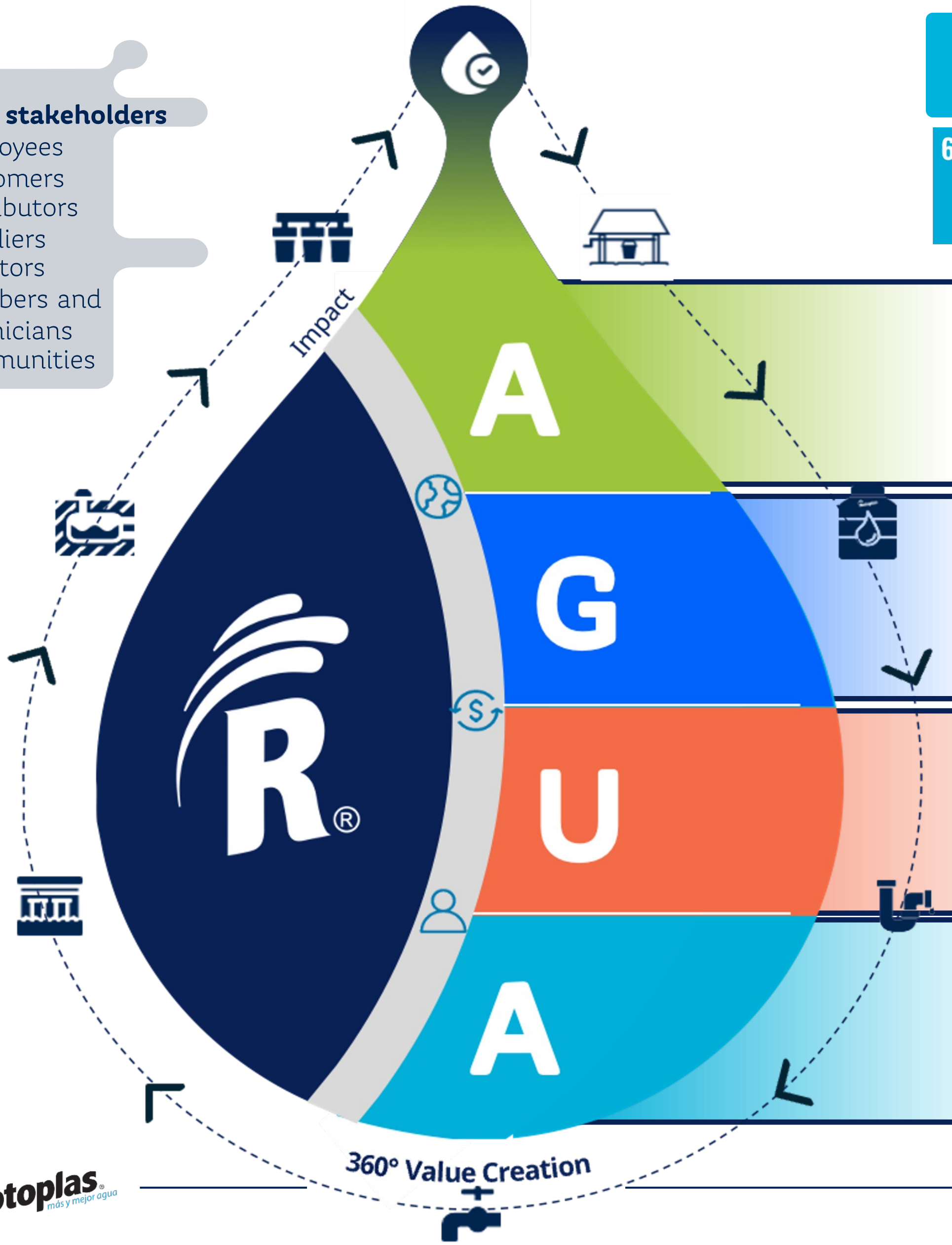
2024
EPD The International EPD System
Sello EHR

2025
TNFD
IFRS S2



AGUA | The strategy that embodies who we are

Main stakeholders
Employees
Customers
Distributors
Suppliers
Investors
Plumbers and technicians
Communities



AGUA is built on four interconnected pillars

Action for the environment

We promote initiatives to mitigate and adapt to climate change, responsibly manage water and waste in our operations, increase the circularity of our materials and products, and protect biodiversity in the communities where we operate.

Generation of Value

We pursue the creation of economic, environmental, and social value for all our stakeholders and throughout our value chain.

Uplifting Well-being

We promote the well-being of our employees, the communities we serve, and the people within our stakeholder ecosystem, through unity and teamwork, ensuring fair working conditions, equal opportunities, and a discrimination-free environment.

Allyship in Sustainability

We position ourselves as a strategic partner driving the transition toward a sustainable future, working hand in hand with communities, governments, investors, business partners, and end-users.

AGUA Strategy - Public Targets update

2030 target	Q2 Update	Last update
Reduce 42% scopes 1 and 2 emissions, and 25% scope 3 emissions	S1 + S2: 23,282 tCO_2e S3: N.A.	May
Reduce freshwater extraction 15% across all manufacturing sites per produced ton	0.85 m3/t	May
Recycle 70% of non hazardous waste generated in manufacturing sites	70%	May
Engage with 80% of our critical suppliers in sustainability	0%	-
30% of the company's CapEx allocated to sustainable projects (cumulative)	65%	June
Reach 40% of women in management positions	34.6%	June
Purify the equivalent of 150 million water jugs by 2030 (cumulative)	12.7 M	June
Treat 35 million cubic meters of wastewater by 2030 (cumulative)	N.A.	-
Benefit over 1.5 million people with access to sanitation by 2030 (cumulative)	110 K	June

Key Achievements 2021 – 2025

Environmental

- Measurement of the corporate carbon footprint
- Monitoring of key environmental indicators
- Emission reduction targets approved by SBTi
- Climate-related risks and opportunities assessment
- Product environmental footprints + Environmental Product Declarations (EPDs) for Tinaco Plus+ 1,100L and Tuboplus
- Biodiversity analysis

Social

- Group-wide Human Rights assessment
- Gap analysis on workplace equality and non-discrimination
- Onboarding, training, and development programs
- Diversity, equity, and inclusion initiatives
- Volunteer programs in Mexico, Peru, and Argentina

Governance

- Internal and external communication plans and campaigns
- Evaluation and engagement of critical suppliers
- Sustainability distinctions: ESR, EGS, EHR
- Participation in disclosure questionnaires
- Improved CSA rating
- Updated materiality assessment

How do we execute the Strategy? | Sustainable Governance Structure

Social

- Diversity and inclusion
- Talent development and advancement
- Employee well-being

Governance

- Strong corporate governance
- Promoting internal and external communication
- Operational efficiency

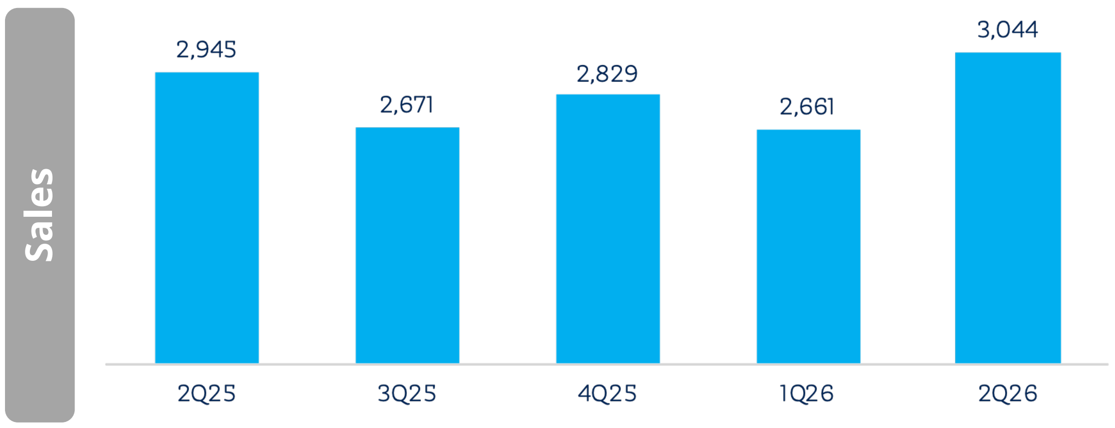
Environmental

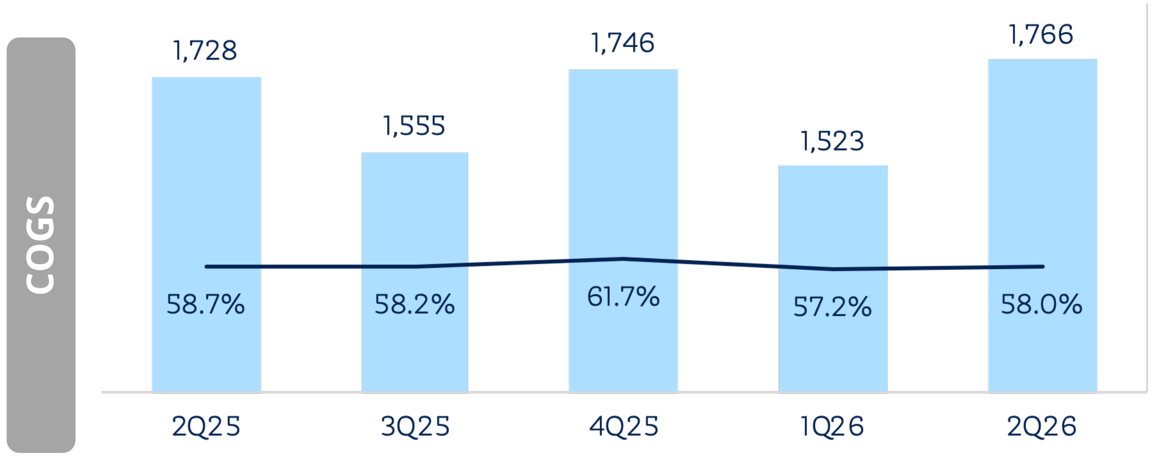
- Circularity and climate change
- Clean energy
- Environment, health and safety

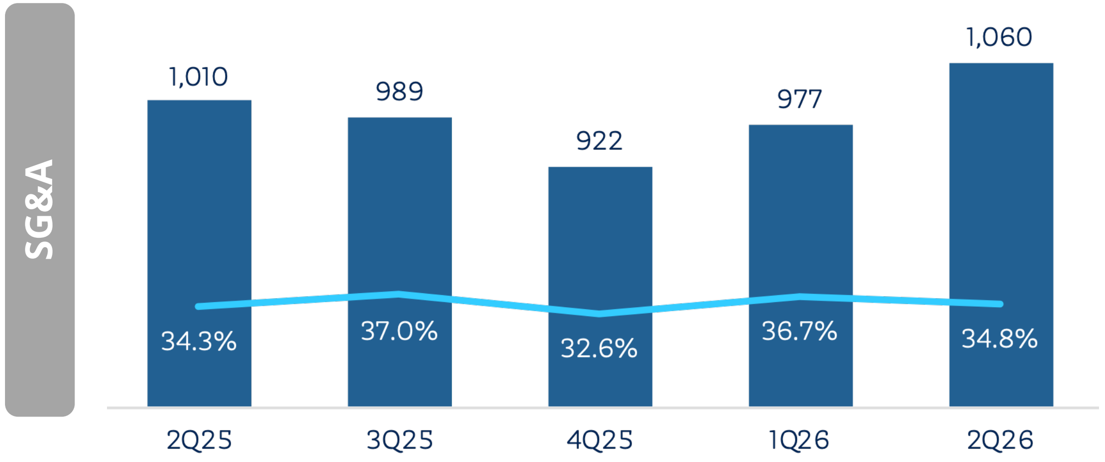
04 Our Results

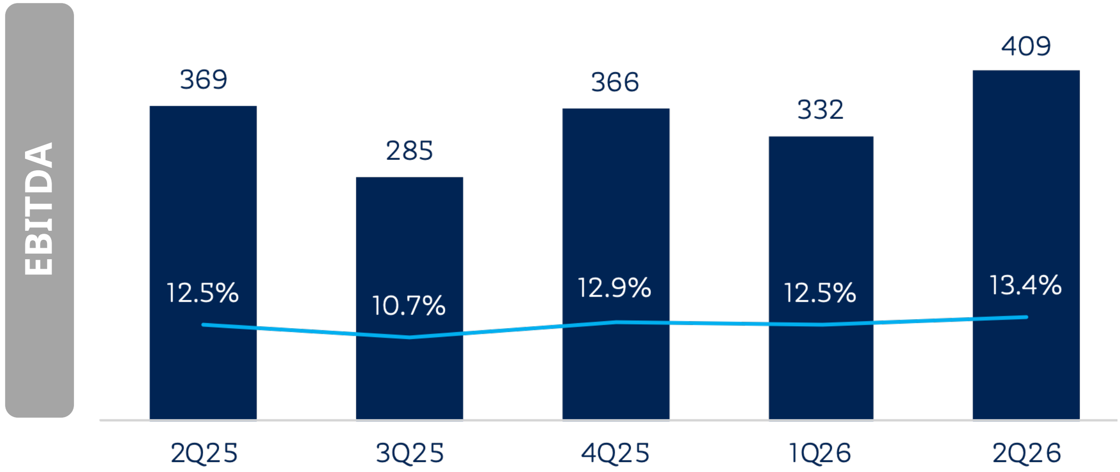
Strength across geographies: disciplined execution lifts group EBITDA offsetting Brazil's one-time effect

Million MXN



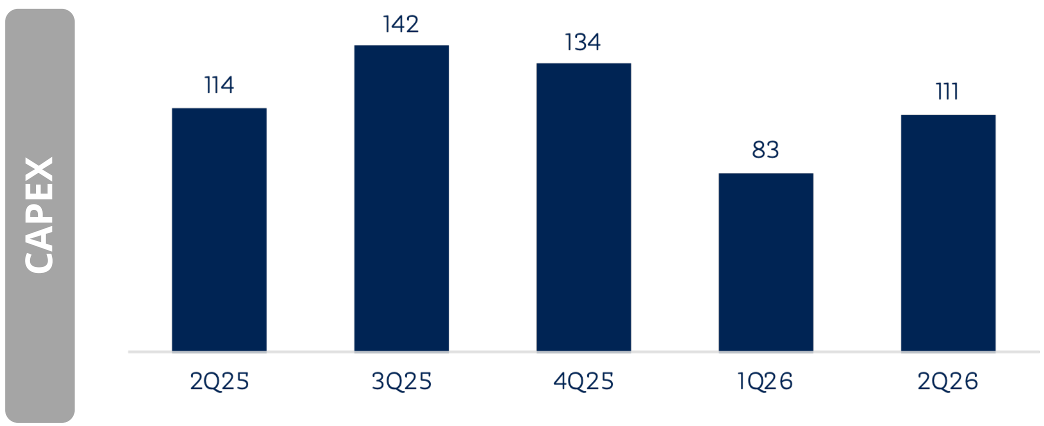


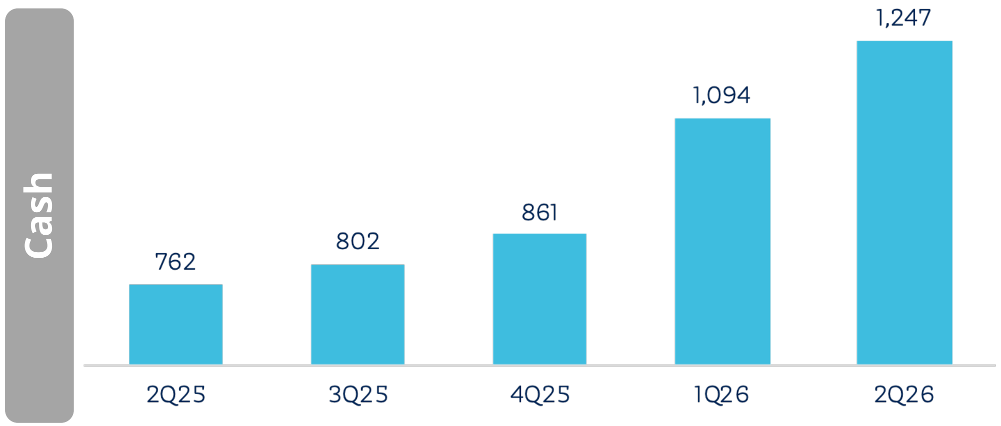


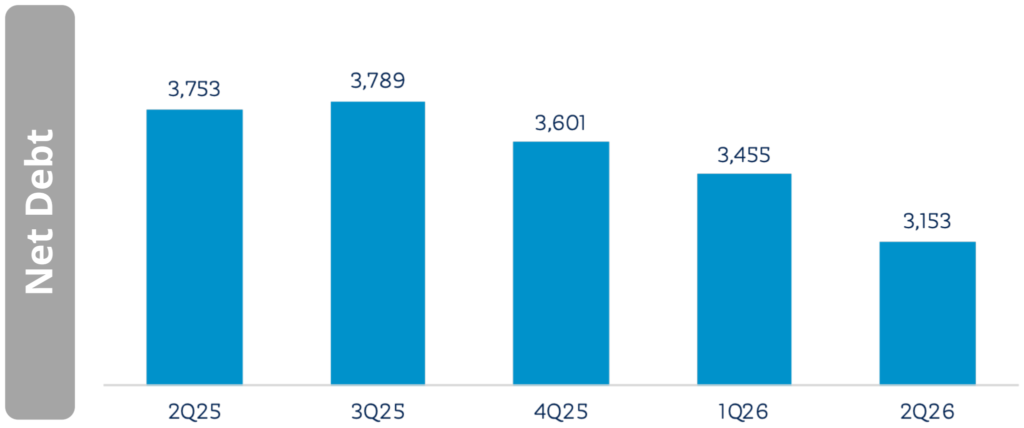


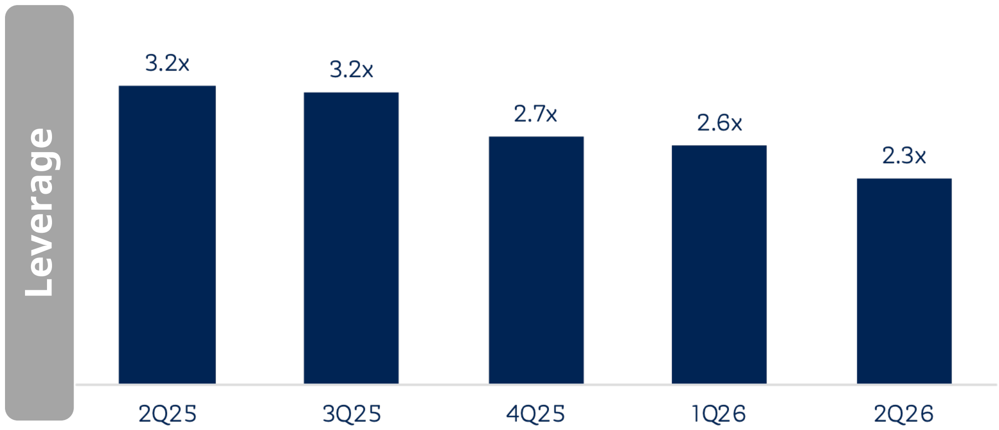
Cash generation and working capital discipline cut leverage to 2.3x, from 2.7x at 2025 year-end

Million MXN





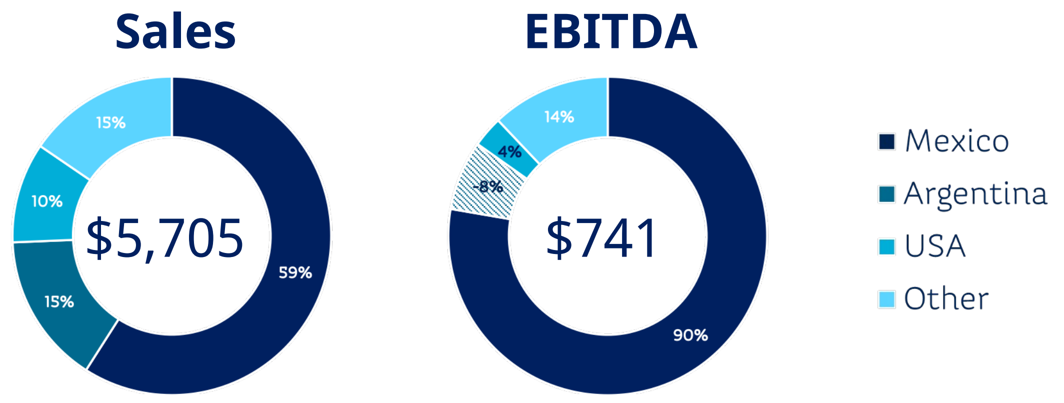




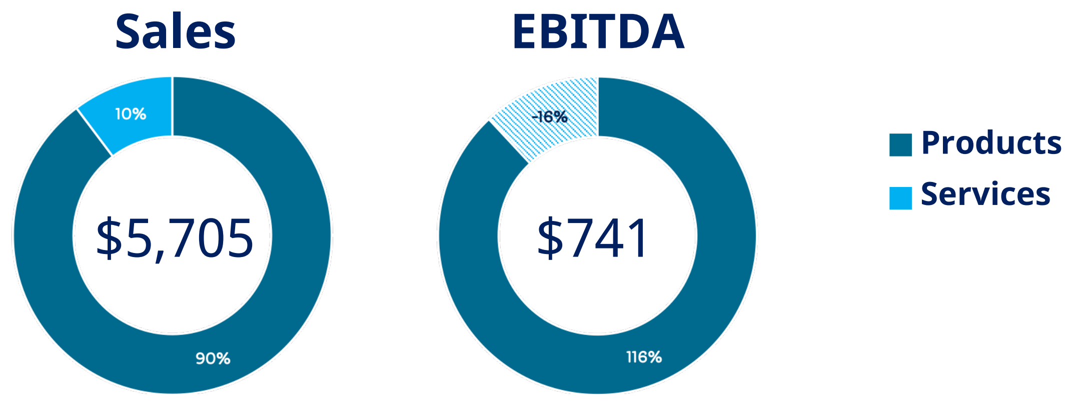
6M26 Results

MXN mm

By Country



By Solution



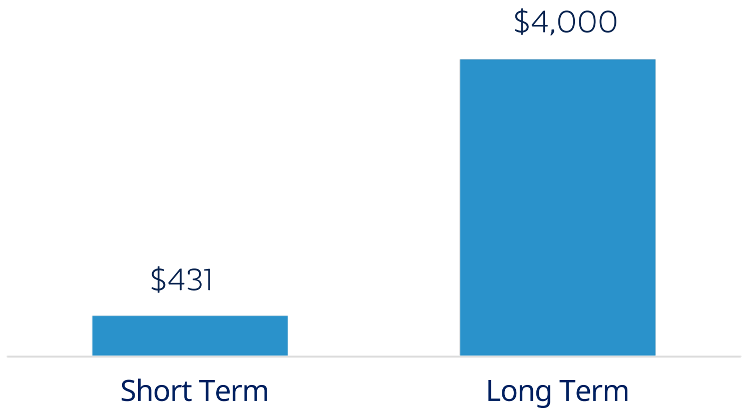
Income Statement

	6M26	6M25	Δ %/bps
Net sales	5,705	5,580	2%
Cost of Sales	3,290	3,247	1%
Gross Profit	**2,415**	**2,333**	**3%**
Margin	42%	42%	50 pb
Operating Income	**377**	**346**	**9%**
Margin	7%	6%	40 pb
Financing Result	303	271	12%
Taxes	163	9	NA
EBITDA	**741**	**669**	**11%**
Margin	13%	12%	100 pb
Net Result	**(89)**	**65**	**NA**

2026 Results

MXN mm

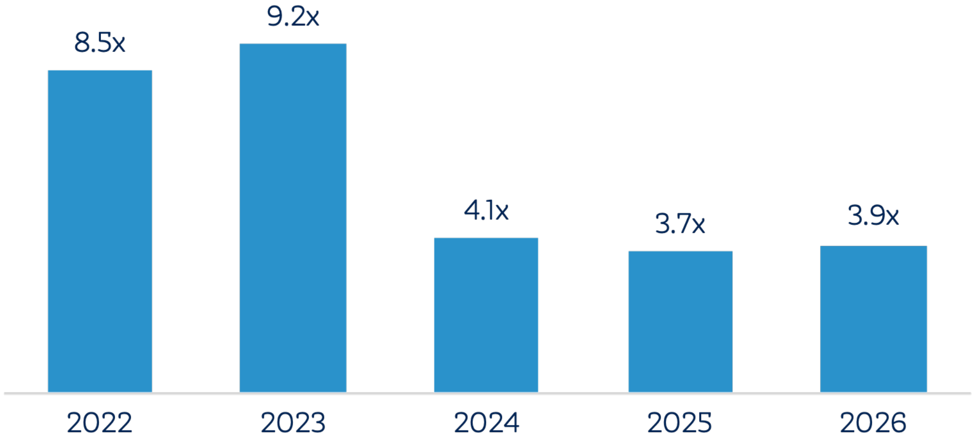
Debt Maturity Profile*



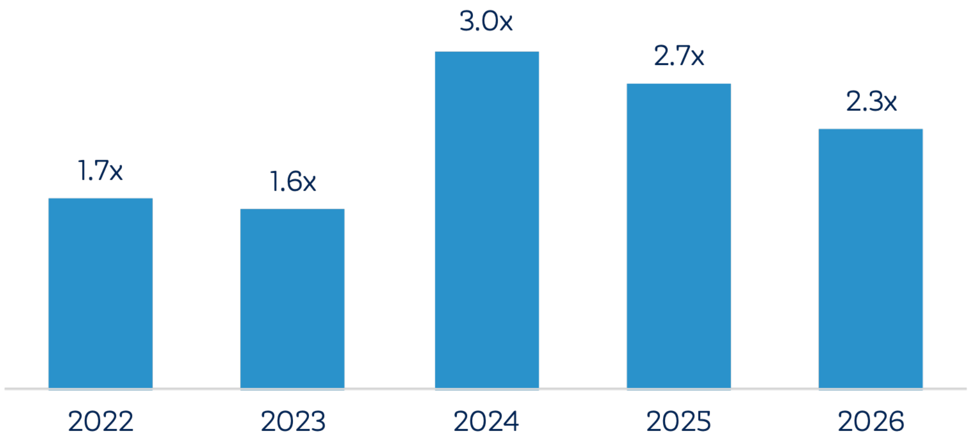
Balance Sheet

	June 2026
Cash and Cash Equivalents	1,247
Other Asssets	12,247
Total Assets	**13,493**
Financial Debt	4,399
Other Liabilities	3,662
Total Liabilities	**8,061**
Equity	5,432
Liabilities + Equity	**13,493**

Interest coverage

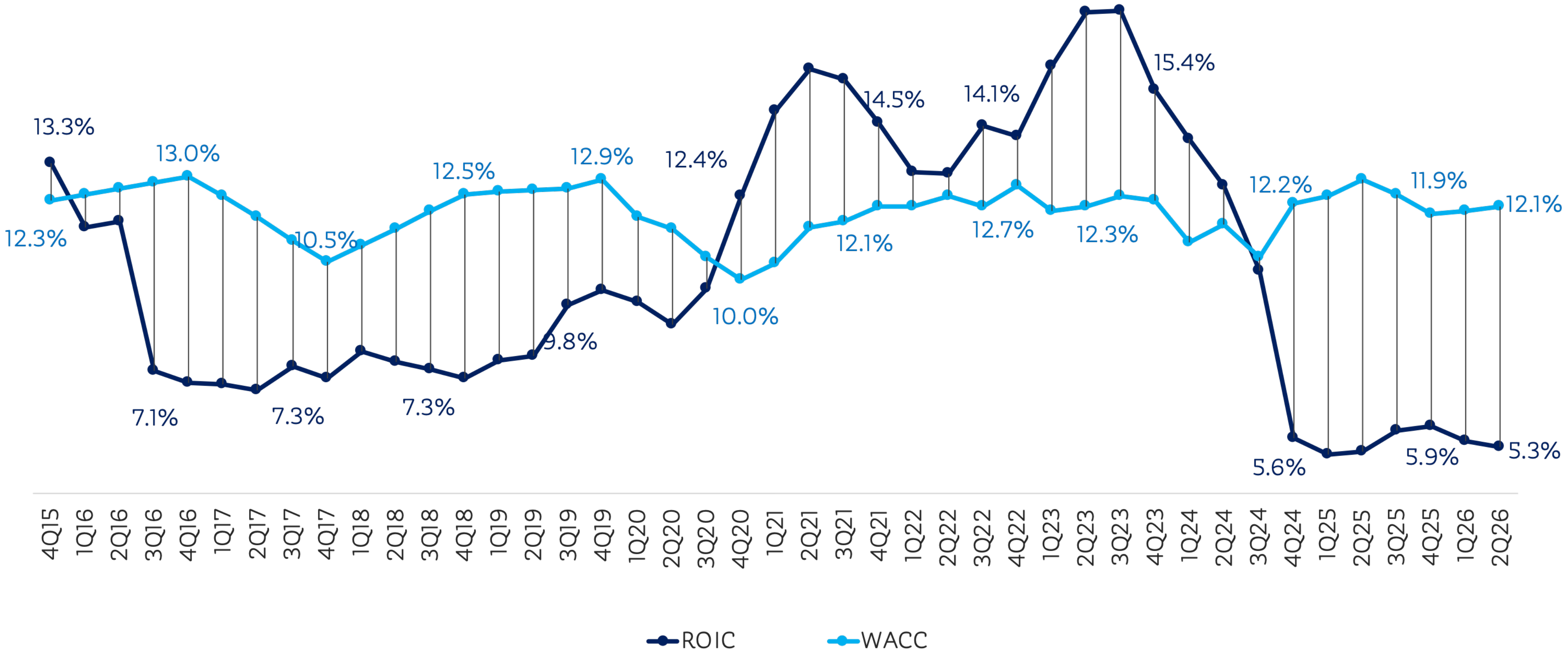


Net debt / EBITDA



* Does not consider provisions

ROIC vs. WACC



ROIC: NOPAT LTM/ Invested Capital LTM, monthly average
Invested Capital: Total Assets – Cash and Cash Equivalents – Short-Term Liabilities.
ROIC excludes Flow program execution costs from 2Q20 to 4Q21 as they are one-off.

Key Takeaways

- We are strengthening our traditional business with innovation and efficiency
- Our growing services platform is unlocking new opportunities across the water cycle
- Digital transformation is enhancing how we operate and connect with customers
- Prior investments are expected to start delivering visible results, leading to improved cash flow and enhanced ROIC
- Sustainability continues to guide every decision, creating meaningful impact for all stakeholders
- AGUA* upside potential

Analyst Coverage		
BTG Pactual	Neutral	$15.30
GBM	Outperform	$39.00
Signum / Punto	Buy	$18.64
Consensus		**$24.31**

Thank you!

INVESTOR RELATIONS

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