



ALWAYS IN MOTION

Annual
Integrated
Report
2024



**Water always finds a way —
it adapts, transforms, and
sustains life. At Rotoplas,
we are driven by this same
dynamism: we evolve,
optimize, and move forward to
seize new opportunities.**

In 2024, we reaffirmed our commitment to continuous evolution, driving progress in technology, digitalization, and sustainability to strengthen our impact. We consolidated the lessons from years of investment and prepared to reap the benefits of our transformation. We continue to move forward with strength, clarity, and purpose—because at Rotoplas, movement is the essence of our evolution.



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2024 Milestones

We operate in

14
countries

27
Product Lines

18
Plants

+133,000
Points of Service

+32,000
Points of Sale

IN 2024, WE:



Achieved an all-time high **customer satisfaction score (NPS) of 80**, showcasing our commitment to **user experience** and satisfaction.



Purified over 1.2 million cubic meters of water **through our solutions**.



Benefited over 1 million people with access to sanitation through our **decentralized sanitation systems (biodigesters)**.

MEMBER OF THE:



Member of
Dow Jones Sustainability Indices
Powered by the S&P Global CSA

The Sustainability Yearbook 2024

S&P Global

Sustainable1



+3,500
Employees



MM SALES

MXN \$11,201





2024 Key highlights

Rotoplas' Achievements

STRATEGIC ACHIEVEMENTS & MARKET LEADERSHIP

Reached a **10-year milestone as a publicly listed company on the Mexican Stock Market**, reinforcing governance, transparency, and financial discipline.

Expanded our **recurring revenue model** through growth in services such as **bebbia, RSA, Acuantia**, and **rieggio**.

Completed the multiyear stage of strategic **CAPEX investment**, focused on upgrading storage solution manufacturing in Mexico and enhancing digital capabilities group-wide.

Strengthened **governance and risk management** with enhanced cybersecurity protocols and enterprise-wide risk strategies.

Advanced our Supplier ESG Program by evaluating 76% of critical suppliers under **ESG criteria**, engaging 14 suppliers in sustainability initiatives to foster shared responsibility.



INNOVATION & DIGITAL TRANSFORMATION

Launched **B2B and B2B2C e-commerce platforms in Mexico**, streamlining processing times and enabling real-time order tracking through transparent, user-friendly dashboards. The B2B platform empowers distributors, while the B2B2C channel allows end users to directly purchase Rotoplas products online.

Implemented **AI-driven solutions** to optimize customer service and internal processes, reducing response times and increasing operational efficiency.

Expanded **SMART manufacturing** technologies across plants, improving production efficiency and reducing material waste.

Integrated **IoT technology** across products and services to enable smarter, data-driven decisions for water management in residential, commercial, and industrial settings.





SUSTAINABILITY & CLIMATE ACTION

Received **SBTi approval** for our near-term emission **reduction targets**, aligning with the Paris Agreement and reinforcing our climate ambition with commitments to reduce emissions by 42% for Scopes 1 and 2, and 25% for Scope 3 by 2030.

Achieved an **11% reduction** in Scope 1 and 2 CO₂e emissions, reaching a CO₂ intensity of 0.38 tons per ton of processed resin and metal (vs. target of 0.43).

Increased **renewable energy** usage from 2% to 28%, with 4 of 11 plants in Mexico now operating entirely on renewable energy.

Improved **water efficiency**, achieving a 10% reduction in cubic meters used per ton of processed resin or metal.

Achieved a **57% recycling rate** for waste and increased the use of recycled resins to 23%, reinforcing circular economy principles.

Published the **Environmental Product Declaration (EPD)** for the Tinaco Plus+ 1,100L, which integrates up to 40% recycled materials and achieves a 40% reduction in CO₂e emissions during manufacturing.

Strengthened **diversity and inclusion**, increasing female representation in the workforce from 24% to 25%.

Published the **Sustainable Development Impact Disclosure** report in collaboration with J.P. Morgan, aligning our corporate strategy with the **UN Sustainable Development Goals (SDGs)** — a pioneering effort in Latin America and globally.



SOCIAL RESPONSIBILITY & COMMUNITY IMPACT

Supported the **Escuelas con Agua** initiative alongside Isla Urbana, Coca-Cola Foundation Mexico, Coca-Cola FEMSA, and the Mexican Industry of Coca-Cola, benefiting 300 public schools and over 100,000 students with access to safe water through IoT-enabled rainwater harvesting systems.

Delivered **1,462 water tanks (tinacos)** across 7 drought-affected states in Mexico, supporting over 16,000 people through the **Rotogotas de Ayuda** initiative.

Recognized for the **14th consecutive year in Mexico** and **7th in Peru** with the “Socially Responsible Company” badge; received for the first time in Peru the “**Water-Responsible Company**” recognition.



10 Years on the BMV: Milestones and Our Evolution

2014

Since listing under the ticker “**AGUA**” in **December 2014**, we have continuously strengthened our leadership in the **water solutions industry** in the Americas.

In **2014**, Rotoplas went public with its **Initial Public Offering (IPO)** and published its first Integrated Annual Report, incorporating both financial and non-financial information.

2015

By **2015**, rainwater harvesting systems and outdoor composting toilets gained significant traction in the Mexican market. That same year, the company **expanded into the United States**, marking a major milestone in its international presence.

2016

In **2016**, Rotoplas strengthened its position in Latin America with the acquisition of **Talsar (Señorial brand) in Argentina** and **Sytesa (now RSA brand) in Mexico**, expanding its capabilities in water solutions.

2017

The year **2017** saw the issuance of the **Sustainable Bond AGUA 17-X & 17-2X**, reinforcing the company’s commitment to sustainability. Rotoplas also launched **e-commerce operations in the United States** and was included in the **Dow Jones Sustainability Index (DJSI) MILA Pacific Alliance**, recognizing its leadership in environmental responsibility.

2018

In **2018**, Rotoplas continued its expansion with the acquisition of **IPS in Argentina** and introduced **bebbia** in Mexico, offering a water-as-a-service solution. Additionally, the company completed the **first reopening of the Sustainable Bond AGUA 17-2X**, furthering its sustainable finance initiatives.

2019

2019 marked a leadership transition with **Carlos Rojas Aboumrad** appointed as CEO as part of the company’s succession plan. That year, Rotoplas launched the **Flow Transformation Program** to optimize operations and completed the **sale of its manufacturing plants in the United States**. It was also included in the **ESG index sample of the Mexican Stock Exchange (BMV)** and joined the **UN CEO Water Mandate**, reinforcing its dedication to global water stewardship.



2020

In **2020**, Rotoplas executed the total voluntary early amortization of the “AGUA 17-X” bond and the **second reopening of the “Sustainability Bond AGUA 17-2X”**. Also, as part of its strategic adjustments, the company **sold Acqualimp in Brazil**. Rotoplas was included in the **FTSE BIVA index** and in the **S&P/BMV Total Mexico ESG Index**, strengthening its sustainability positioning. The company also launched **rieggio**, providing smart agricultural water management solutions.

2021

By **2021**, we launched the **SMART Project in Mexico**, focusing on modernizing and adopting cleaner manufacturing processes. Additionally, it expanded its production footprint with the **opening of a new manufacturing plant in Nicaragua**.

2022

In **2022**, Rotoplas was recognized with the **“Leading Companies in Sustainable Innovation” Prize by HSBC**, acknowledging its commitment to sustainability and innovation.

2023

The year **2023** brought a **strategic partnership with Google Cloud**, enhancing Rotoplas’ digital capabilities.

For the second consecutive year, Rotoplas received the **HSBC Sustainable Innovation Leading Companies Award**, reaffirming its leadership in sustainability.

2024

In **2024**, we initiated the **construction of a new manufacturing plant in Ixtapaluca**, supporting innovation and local production.

The company also launched **bebbia SMART** and a **B2B/B2B2C e-commerce platform** in Mexico for water solutions, driving digital transformation in the industry.

Rotoplas obtained **validation of its emission reduction targets from the Science Based Targets initiative (SBTi)**, aligning with global climate commitments. It also became the **first company in the region to publish its Sustainable Development Impact Disclosure (SDID)**, setting a new benchmark in transparency and sustainability impact reporting.

Message from the Chairman of the Board

GRI 2-22

Dear investors, partners, and friends,

As I look back on the past year, I do so with a deep sense of gratitude and responsibility. 2024 brought challenges we could not have fully anticipated, but also reaffirmed the purpose that drives us at Rotoplas: to **bring more and better water to more people**.

In a year marked by uncertainty—particularly in Argentina, where macroeconomic conditions were especially complex—we were reminded of the importance of staying close to our purpose. Thanks to the resilience and adaptability of our team, we responded with agility, staying focused on what matters most: **improving lives through water solutions**.

Carlos Rojas Mota Velasco
Executive Chairman of the Board,
Grupo Rotoplas



Each challenge became a moment to learn and evolve.

In Argentina, we streamlined operations to ensure long-term resilience. In Mexico, we expanded our solutions portfolio, deepened our digital capabilities, and continued to grow our services platform—bringing us closer to a more sustainable model.

Our strategy—anchored in strong fundamentals and a long-term vision—proved to be a steady guide.

Operational efficiency and innovation helped us navigate headwinds, while technology and data began to play an even greater role in shaping our future.

We are convinced that **the future of water must be smarter, more efficient, and deeply sustainable.** These principles will guide our next chapter, one defined by growth, impact, and transformation.

We see promising signs ahead: a recovering Argentina, a renewed focus on water infrastructure in Mexico, and a growing global demand for sustainable solutions. With clarity, we step into 2025 committed to building long-term value for all our stakeholders.

As I reflect on our path, I'm reminded of how far we've come—from a single bold decision to redefine what a water tank could be, to building a diversified, purpose-driven Group with a presence in 14 countries across the Americas. The essence of Rotoplas has always been transformation—of materials, of models, and most importantly, of people's lives through water.

I hope that, as you read this report, you see not only numbers but also the legacy we are building together: one of impact, trust, and innovation in service of a vital cause. Like me, I hope you feel inspired to remain part of this journey—committed to ensuring more and better water for everyone.

To our employees, investors, partners, suppliers, and customers—thank you. Your trust, talent, and belief in our mission make everything we do possible. Together, we will continue to build a future where water is not only accessible, but a driving force for well-being and progress in every country where we operate.

Sincerely,

Carlos Rojas Mota Velasco
Executive Chairman
of the Board
Grupo Rotoplas



Interview with the CEO

GRI 2-22

Rotoplas' strategy is currently built on four key pillars: maintaining a strong and resilient product business, growing value-added service offerings, driving digital transformation, and creating value for all stakeholders.

Throughout the year, we made significant strides in each area, supported by strategic investments and high-impact projects that reinforce our long-term vision.

Carlos Rojas Aboumrاد
CEO

BUSINESS STRATEGY AND GROWTH INITIATIVES

ROTOPLAS HAS BEEN FOCUSING ON THE SUSTAINABLE GROWTH OF ITS TRADITIONAL BUSINESS. WHAT STRATEGIC ACTIONS DID THE COMPANY TAKE THIS YEAR TO STRENGTHEN ITS CORE OPERATIONS?

In 2024, we prioritized initiatives to strengthen our core business while enhancing operational efficiency. A key milestone was **the completion of the water storage manufacturing modernization project**, which elevated product quality, streamlined processes, and strengthened market presence.

We enhanced our production capabilities through advanced automation and technology integration, resulting in cost efficiencies and increased productivity. We also launched our **first e-commerce platform for products in Mexico**, a major step in reinforcing our omnichannel strategy. Combined with improved logistics, this will help us expand reach and deepen customer engagement through data insights.

THE GROWTH AND DEVELOPMENT OF SERVICES HAVE BEEN A FOCAL POINT. WHAT PROGRESS WAS MADE IN 2024 REGARDING *bebbia* AND OTHER SERVICE-ORIENTED INITIATIVES?

Our services segment showed outstanding growth in 2024, fueled by innovation and digital evolution.

bebbia continued its strong trajectory, reinforcing its leadership in water purification. We launched ***bebbia SMART***, a cutting-edge monitoring system that allows real-time tracking of water quality and consumption—bringing greater transparency and user empowerment.

Meanwhile, RSA in Mexico and Acuantia in Brazil expanded our water treatment capabilities, especially among industrial clients seeking efficient and sustainable recycling solutions.

These developments mark a decisive step in our transformation into a comprehensive, technology-driven water solutions provider.

DIGITAL TRANSFORMATION HAS PLAYED A KEY ROLE IN THE COMPANY'S EVOLUTION. HOW HAVE ADVANCEMENTS IN AI, IOT, AND DATA-DRIVEN SOLUTIONS CONTRIBUTED TO OPERATIONAL EFFICIENCY AND CUSTOMER ENGAGEMENT?

Digitalization remains central to our strategy, enabling streamlined operations and elevated customer experiences. We have successfully **migrated the operations of the entire group to the cloud**, which will allow us to have all the information readily available to utilize various Google Workspace tools and others based on artificial intelligence.

We also **deployed AI and IoT across business segments**, enabling predictive analytics, proactive maintenance, and hyper-personalized services. In *bebbia*, automated scheduling and real-time monitoring enhanced satisfaction and service reliability. For industrial water treatment, analytics empowered smarter resource use and advanced sustainability results.

We are actively training and empowering all employees in the use of artificial intelligence. We encourage them to identify and propose AI applications within their daily activities and for improving processes, products, and the user experience. We are very excited about the potential for innovation and efficiency that this can bring.



REFLECTIONS ON 2024 PERFORMANCE AND CHALLENGES

WHAT MACROECONOMIC OR INDUSTRY-SPECIFIC TRENDS HAD THE MOST IMPACT ON ROTOPLAS THIS YEAR, AND HOW DID THE COMPANY NAVIGATE THESE CHALLENGES?

In 2024, external factors significantly influenced our performance. In Argentina, recessionary conditions intensified competition and pressured pricing, prompting us to recalibrate commercial strategies. In Mexico, extreme drought followed by intense rainfall triggered demand shifts in our traditional product lines.

We responded with agility by reinforcing omnichannel capabilities, optimizing our supply chain, and accelerating the expansion of our service portfolio—particularly *bebbia*.

CAN YOU PROVIDE INSIGHTS INTO ROTOPLAS' FINANCIAL PERFORMANCE THIS YEAR, PARTICULARLY IN TERMS OF REVENUE GROWTH, EBITDA MARGIN TRENDS, AND CAPITAL EFFICIENCY?

Our 2024 financial performance reflected the final stretch of a major investment cycle within a complex macroeconomic backdrop in Argentina.

Most regions reported revenue growth, but Argentina's downturn weighed on consolidated performance and EBITDA. Strategic investments—such as the modernization of water storage operations and digital transformation—added pressure to margins. However, these initiatives are now largely complete and positioned to yield value.

Our CAPEX included the final stage of the SMART project. We are especially proud of completing the manufacturing plant modernization in Mexico, reinforcing our commitment to long-term operational excellence.

Despite the complexities and financial pressures of 2024, our strategic investments and advancements in digitalization and services position us strongly for future growth and profitability. We are confident these efforts will be a key driver in the next stage.

LOOKING AHEAD

WHAT ARE THE KEY PRIORITIES FOR ROTOPLAS IN 2025 AND BEYOND?

Reflecting on the lessons learned and in view of the current political and macroeconomic uncertainties across various regions, we will prioritize the factors over which we have the most control:

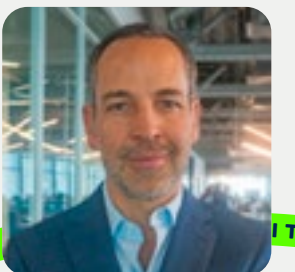
- ▶ **Expanding our service portfolio** and reinforcing subscription-based offerings
- ▶ **Driving operational excellence** through automation, data analytics, and AI
- ▶ **Reversing EBITDA margin pressure** through disciplined cost and expense control
- ▶ **Increasing free cash flow** through tighter working capital management and CAPEX discipline
- ▶ **Accelerating sustainability initiatives** focused on water conservation, circular economy, and decarbonization

WHAT MESSAGE WOULD YOU LIKE TO SHARE WITH ROTOPLAS' INVESTORS, EMPLOYEES, AND STAKEHOLDERS AS THE COMPANY MOVES INTO THE NEXT PHASE OF ITS JOURNEY?

We remain fully committed to delivering sustainable value, fostering innovation, and solidifying our leadership in water solutions. The dedication, resilience, and adaptability of our team continue to be key drivers of our progress.

As we look to the future, we are inspired to redefine water management by offering smarter, more efficient, and more sustainable solutions. Together, we will shape the future of water across the Americas and create a lasting positive impact for generations to come.

Carlos Rojas Aboumrad
CEO



About Rotoplas

GRI 2-1,
SDG 6, 12

Rotoplas is a leading provider of water solutions across the Americas, operating in 14 countries with 18 manufacturing plants and a diverse portfolio of 27 product lines. With over 45 years of experience, we have built a strong track record for innovation, sustainability, and positive social impact.

Spanning the entire water cycle, we provide solutions for storage, piping, heating, purification, treatment, recycling, and irrigation needs. As part of our conscious capitalism business model, we strive to balance people, planet, and profit in everything we do.

Furthermore, digitalization is revolutionizing our portfolio, transforming our solutions into smart water management technologies by integrating AI, IoT, and data analytics to enhance efficiency and accessibility. As pioneers in sustainable finance, Rotoplas was the first company in Latin America to issue a sustainable bond in 2017. Our inclusion in the DJSI MILA Pacific Alliance and BMV Total Mexico ESG indices reaffirms our leadership and transparency in ESG disclosure.



Corporate Identity:

Mission, Vision, and Purpose

MISSION: FOR PEOPLE TO HAVE MORE AND BETTER WATER

GRI 2-1, 2-23, 3-3

SDG 6, 12

SASB IF-WU- 450 a.3, IF-WU-410 a.1

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

VISION

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

SDG 6, 9, 12

SASB IF-WU-450 a.1

Our vision is to offer decentralized and sustainable water solutions, with relevant benefits for our customers, within the Rotoplas Way.

PURPOSE

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

Rotoplas serves as a vital bridge in addressing water access and availability challenges, empowering communities while safeguarding the environment for future generations.

OUR VALUES

COLLABORATION:

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

SERVICE-ORIENTED ATTITUDE:

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

SOCIAL AND ENVIRONMENTAL RESPONSIBILITY:

We are dedicated to improving well-being, quality of life, and environmental sustainability.

HUMILITY:

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

PASSION FOR BUSINESS:

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

INTEGRITY:

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

GUIDING PRINCIPLES

GRI 2-23, 2-24

SDG 12, 13

SASB IF-WU-410a.3, IF-WU-410a.4

At Rotoplas, our guiding principles form the foundation of our business decisions and operations, ensuring we remain aligned with our mission:

SUSTAINABILITY:

Embedding ESG principles across all operations to ensure responsible water management and minimize environmental impact.

INNOVATION:

Investing in smart solutions, digital platforms, and advanced manufacturing technologies to enhance efficiency, accessibility, and customer experiences.

CUSTOMER-CENTRICITY:

Designing tailored solutions that evolve with customers' needs, ensuring high-quality service and satisfaction.

SOCIAL AND ENVIRONMENTAL RESPONSIBILITY:

Advocating for water conservation, equitable access, and environmental protection in all our communities.

INTEGRITY & ETHICS:

Conducting business with honesty, fairness, and transparency, ensuring consistency between what we think, say, and do.

Business Model



GRI 2-6, 3-3
SDG 6, 12, 13

At Rotoplas, our integrated business model seamlessly combines innovation, sustainability, and operational excellence to provide comprehensive water solutions that enhance access and quality. By combining a robust portfolio of products with expanding service offerings, we ensure that our solutions address the evolving needs of households, businesses, and industries across the Americas.

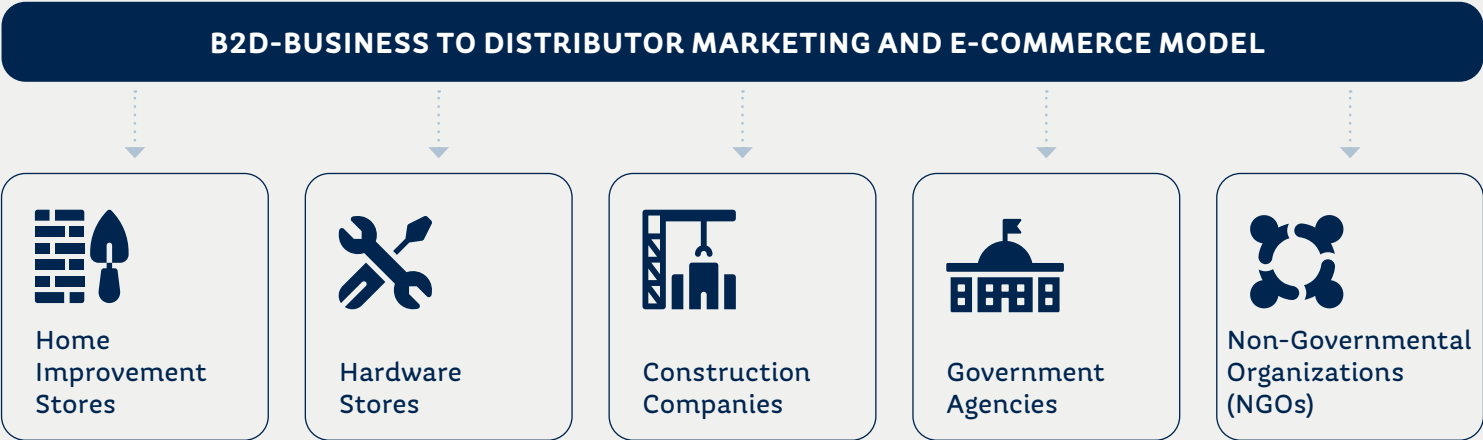
Our approach is built on two strategic pillars:

1

PRODUCTS

Our product segment is built on a broad portfolio of water storage, piping, and improvement solutions. This business line leverages economies of scale, ongoing product innovation, and efficiency-focused investments to maintain strong market positioning and operational excellence.

Our Products' Distribution Network



PRODUCTS

+3,000

Points of Sale

B2D¹ / E-COMMERCE

- Storage
- Water Flow
- Improvement: Purification, Primary treatment & Heating

¹ B2D: Business to Distributor



Water Storage

Designed to meet water storage and supply needs.

- ▶ Water tanks
- ▶ Tanks
- ▶ Cisterns
- ▶ Industrial and agricultural storage: water and chemical tanks, horizontal tanks, feeders
- ▶ Accessories
- ▶ Industrial accessories



Water Self-sustaining

A comprehensive solution that combines the water storage, water flow and water improvement products to meet specific needs in rural and urban environments.

- ▶ Rural rainwater harvesting
- ▶ Urban rainwater harvesting
- ▶ Outdoor toilet with biodigester



Water Flow

Covers the piping requirements for single-family homes, affordable entry-level residences, high-rise buildings, industries, and more, with a guarantee of zero leakage.

- ▶ **Pipes:** water, high pressure, Ultraflex PEX-a, air conditioning, firefighting, threaded, fusion, gas, drainage, agricultural
- ▶ **Flexible hoses**
- ▶ **Plastic bolts and connectors**
- ▶ **Heavy duty tools**
- ▶ **Valves:** check valve, corner valve, ball valve, globe valve
- ▶ **Pumps:** hydro-pneumatic system, pressurized pump, centrifugal pump, peripheral pump, submersible pump
- ▶ **Inspection chambers tanks**



Water Improvement

Purification: Provides purified, crystalline water that is free from particles, soil, sediments, and heavy metals.

Primary treatment: Promotes sanitation and hygiene in urban and rural contexts through primary treatment.

Heating: Provides solutions for water heating through electric and gas-powered systems.

- ▶ **Filters:** standard, jumbo, washable
- ▶ **Purifiers:** on-sink, below-sink, reverse osmosis, water purifier and ionizer
- ▶ **Biodigester and domestic wastewater treatment**
- ▶ **Water Heaters:** gas heater, electric heater, dual-solution heater, accumulation heaters, instant heaters, EcoShower, electric showerhead



2

SERVICES

GRI 2-6, 3-3

Our expanding services segment—comprising **bebbia**, **rieggio**, **RSA**, and **Acuantia**—offers smart water solutions designed for residential, commercial, and industrial users. These platforms generate recurring revenue while enhancing customer experience, improving water efficiency, and supporting sustainable water management.



For further information, please click here



bebbia®

Purification

Provides safe and high-quality drinking water for homes, businesses, and institutions through a subscription-based purification service. It offers a convenient and accessible alternative to traditional bottled water.



rsa | Rotoplas servicios de agua | Acuantia.

Treatment

Delivers decentralized wastewater treatment and reuse solutions for industrial, residential, and commercial users. These systems treat water on-site, enabling its reuse for secondary applications.



rieggio®

Irrigation

Deploys smart irrigation systems that optimize water usage in agriculture, promoting more efficient, precise, and productive farming practices.

SERVICE AND MAINTENANCE

+133,000
service points

B2C²

Water Purification:
Residential
Institutional

B2B³ / B2C⁴

Water Treatment and Recycling
Irrigation

² B2C: Business to Consumer

³ B2B: Business to Business

Channels

GRI 2-6, 3-3

Our distribution channels, encompassing both physical and digital platforms, enhance our market reach and facilitate broader access to our solutions.



Organized Sales

- Self-service and department Stores
- Price Clubs
- Convenience Stores
- Hypermarkets



Retail

- Retailers
- Hardware
- Plumbing
- Finishes
- Materials
- Retail Stores



Direct

- Rotoplas Direct Sales Teams



Distributors

- Points of Sale used to market products for construction in general (government and construction company sales)



E-commerce

- Online platforms (proprietary, distributors or third-party marketplaces)

We collaborate closely with distributors and plumbers, providing them with the tools, training, and support they need to effectively deliver our solutions to end users. This network strengthens our last-mile reach and enhances the reliability of our service. Additionally, we are committed to improving the overall **customer experience**, ensuring every interaction—from product selection to installation and maintenance—is seamless and value-adding.

Installation and Maintenance Services

GRI 2-6, 3-3, 203-2

SDG 6, 12

We have developed a robust platform that supports the correct installation and ongoing maintenance of our solutions. This system is supported by internal teams and a trusted network of third-party professionals, helping us uphold product quality and maximize customer satisfaction.

Our objective is clear: to strengthen customer engagement and deliver a superior experience across all service touchpoints.

A core element of our service approach is our relationship with plumbers and installers. We offer **continuous capacity-building programs**, both in-person and digitally, to ensure these key stakeholders are equipped with the technical knowledge to properly install and maintain our solutions.

Through our **CONOCER Certification Program**, we maintain a growing network of plumbers certified under ECO 079 as 'Water Solutions Advisors' by the Mexican Secretariat of Public Education (SEP). This formal recognition enhances their technical capabilities and contributes to better customer outcomes.



Strategic Programs and Impact Highlights

GRI 3-3, IP-4

In 2024, we provided training to

4,958

plumbers across Mexico and Central America, totaling

15,864

attendances.

These sessions resulted in

4,034 hours

of training delivered to plumbers and installers.

Our **Gana Más con Rotoplas** loyalty program continued to reward plumbers, retailers, and distributors with **RotoPoints**, which can be exchanged for prizes, encouraging engagement and performance.

Additionally,

2,276

Club A installers redeemed points for rewards, and

5,875

participants attended

380

technical talks focused on water solutions across the water cycle.

In Argentina, this initiative operates under the name **Club A**, rewarding purchases of Rotoplas, Señorial, and IPS products.

By year-end,

520

plumbers in Mexico

earned the **ECO 079 certification**, strengthening our qualified installer base.

In Peru,

6,559

technicians and plumbers were trained via our local program.

These programs are central to our commitment to **stakeholder empowerment** and ensure that our products are installed correctly. We also use customer satisfaction surveys, such as Net Promoter Score (NPS), and feedback tools through our CRM system to improve post-sale support and identify areas of improvement in training and service.

Our Presence:

Infrastructure and Regional Expansion

GRI 2-6, 3-3
SDG 9, 11
SASB IF-WU-110a.1, IF-WU-110a.2

PORTFOLIO BY COUNTRY

Mature market Expanding market Emerging market Explore

| PRODUCTS | USA | MEXICO | CENTRAL AMERICA* | PERU | BRAZIL | ARGENTINA |
|-------------------------|--|--|--|---------------------------|--|---|
| Storage | Emerging market Acuantia. | Mature market Rotoplas. | Mature market Rotoplas. | Mature market Rotoplas. | | Mature market Rotoplas. |
| Water flow | | Emerging market Tuboplus | Emerging market Tuboplus | Emerging market Rotoplas. | | Emerging market IPS Instalamos confianza |
| Improvement | | Emerging market Rotoplas. | Emerging market Rotoplas. | Emerging market Rotoplas. | | Emerging market SEÑORIAL |
| SERVICES | | | | | | |
| Purification | | Emerging market bebbia® | | Explore | Explore | |
| Treatment and recycling | Emerging market Acuantia. | Emerging market rsa Rotoplas servicios de agua | | Explore | Emerging market Acuantia. | |
| Irrigation | | Emerging market rieggo® | | | | |
| | We focused on operational simplification to drive growth and improve profitability, while consolidating key business lines and optimizing logistics. | Our largest and most consolidated market. In 2024, we prioritized e-commerce expansion, digital channel integration, and manufacturing efficiency initiatives to enhance competitiveness and service delivery. | We reinforced regional synergies and distribution network optimization to improve market penetration and leverage existing infrastructure. | | This remains an emerging market for Grupo Rotoplas, focused on wastewater treatment plants (WWTPs). While in early stages, we see strong potential due to growing demand for decentralized sanitation solutions. | Given the volatile macroeconomic environment, we implemented targeted cost-containment measures, adjusted inventory strategies, and maintained a cautious operational stance. |

* Central America includes: Guatemala, El Salvador, Costa Rica, Honduras and Nicaragua.

Rotoplas operates in 14 countries with 18 manufacturing plants strategically located to serve diverse markets efficiently.

Strategic Priorities for Value Creation

GRI 3-3

Our strategy is designed to support focused growth, strengthen key capabilities, and align execution across the organization. These priorities provide the structure we need to adapt in a dynamic environment while driving impact from within.

Through its strategic pillars, Rotoplas continues to transform the water solutions industry, advancing with clarity, consistency, and a long-term vision.

1

Sustainable Growth of the Traditional Business (Products)

- Enhancing core product offerings through advanced technologies and sustainable practices.
- Investing in eco-friendly manufacturing technologies to optimize costs and improve environmental impact.

2

Expansion of Developing Businesses (Services)

- Scaling service-oriented solutions to increase market penetration and diversify revenue streams.
- Integrating IoT solutions and AI in smart water monitoring to drive sustainability and efficiency.

3

Digitalization and Smart Water Solutions

- Strengthening e-commerce and omnichannel sales, expanding digital access to water solutions.
- Leveraging AI and data analytics to enhance logistics, optimize supply chains, and improve customer insights.

4

Commitment to Stakeholders

- Fostering lasting relationships with investors, customers, employees, suppliers, plumbers, communities, and regulatory bodies through transparency and collaboration.
- Advancing sustainable finance initiatives and maintaining ESG leadership.

5

Our Directives: Financial Discipline

- Implementing cost control measures to improve EBITDA margins, focusing on operational efficiency.
- Optimizing free cash flow generation through working capital management and strategic CapEx investments.

Market-Specific Strategic Approach

GRI 3-3

Our market-specific strategy leverages the strengths of each region — from brand recognition and local capabilities to tailored products and services — while promoting collaboration and shared value across geographies. In 2024, despite macro and operational challenges, we preserved or expanded market share, reflecting our adaptability and the strength of our regional teams.

| COUNTRY | SOLUTION | 2024 KEY INITIATIVES OR MILESTONES | STRATEGIC RATIONALE |
|-----------------|-------------------------------|--|--|
| MEXICO | Products | Completed core investments in manufacturing and digitalization, setting the stage for e-commerce and digital tools to lead the next phase of growth. | Sustainable growth of traditional business with prior investments ensuring modernization. |
| | bebbia | Expanding service capabilities, renewing product offering, and upskilling teams. | Strong market potential with a focus on customer experience and digital enhancements. |
| | rieggo | Targeting high-value crops through specialized irrigation solutions, leveraging acquired irrigation expertise. | Growth strategy centered on advanced irrigation solutions and market penetration. |
| | RSA | Boosting service bookings and piloting IoT-enabled treatment for water-intensive industries. | Capitalizing on demand from heavy water users with tailored innovation. |
| ARGENTINA | Products | Restructuring inventory and cost base to strengthen competitiveness. | Macroeconomic pressure demands leaner, more resilient operations. |
| UNITED STATES | e-commerce & septic solutions | Refocused the septic business, optimized cost structure, and enhanced e-commerce capabilities to improve profitability and customer experience. | Streamlining operations and commercial execution to compete effectively in a complex and competitive market with high long-term potential. |
| PERU | Products | Continuing alignment with profitability goals through cost management. | Maintaining efficiency and competitive edge in the market. |
| CENTRAL AMERICA | Products | Leveraging synergies between countries and enhancing market penetration. | Strengthening market presence through coordinated regional efforts. |
| BRAZIL | Acuantia (WWTPs) | Expanding capabilities and booking generation, with a focus on water-intensive industries. | Brazil's significant market potential driving service expansion and client acquisition. |



Our Sustainability Progress >

Sustainability Strategy >

Sustainability Governance >

Strategic Sustainability Progress 2024 >

Our Supply Chain and Distribution >

Our Sustainability Progress

A Future-Driven Strategy

Our goal is to promote the responsible use of water through efficient solutions, awareness campaigns highlighting its essential value, and active participation in the public agenda. We are committed to developing solutions that directly address the needs of our customers.

Sustainability Strategy

GRI 2-9, 2-12, 2-13, 2-23, 2-24
SASB RT-CH-210a.1

Sustainability is integral to our business model, corporate culture, and identity.

Our holistic approach ensures engagement with all stakeholders throughout the water cycle, fostering strategic **partnerships that enhance our impact.** Our sustainability strategy reinforces our commitment to Environmental, Social, and Governance (ESG) principles, shaping the development of innovative products and services while driving **digital transformation and solutions** that contribute to growth and social well-being.

In early 2021, we launched a double materiality assessment to evaluate our most significant impacts across key stakeholder groups, ensuring a comprehensive understanding of their priorities. In 2023, we refined this analysis to adapt to the evolving landscape, strengthening alignment between our **business objectives and stakeholder expectations.**



ESG Relationship of our Material Issues



- E Environment and Circularity**
- ▶ Contribution to climate change mitigation (energy and emissions)
 - ▶ Risks and opportunities of climate change
 - ▶ Waste management and circularity
 - ▶ Integrated water management within operations
 - ▶ Sustainable supply chain management
 - ▶ Innovation through socio-environmental criteria
 - ▶ Sustainable materials and raw materials

- G Corporate Governance**
- ▶ Corporate governance
 - ▶ Ethics, integrity, and anti-corruption
 - ▶ Culture and risk management
 - ▶ Cybersecurity and data privacy

- E Economic**
- ▶ Strategy, business model, and brand
 - ▶ Technological transformation of processes and solutions
 - ▶ Creation of sustainable economic value
 - ▶ E-commerce and omnichannel strategy

- S Social Development**
- ▶ Access to water and sanitation
 - ▶ Quality and safety of water solutions
 - ▶ Water awareness
 - ▶ Community investment
 - ▶ User focus
 - ▶ Relationship with distributors, plumbers, and other partners

- S Human Capital**
- ▶ Employee safety, health, and well-being
 - ▶ Diversity in the workplace, equal opportunities, and inclusion
 - ▶ Training and talent development
 - ▶ Talent attraction and retention
 - ▶ Organizational purpose, climate, and culture

360° Stakeholder impact

- ▶ Employees
- ▶ Clients and users
- ▶ Suppliers
- ▶ Communities
- ▶ Investors and financial community
- ▶ Authorities
- ▶ Academia

Contribution to Sustainable Development Goals (SDG)

- | | |
|--|--|
| Industry, innovation, and infrastructure | Industry, innovation, and infrastructure |
| Quality education | Reduced inequalities |
| Gender equality | Sustainable cities and communities |
| Clean water and sanitation | Responsible consumption and production |
| Decent work and economic growth | Climate action |

ESG Public Targets

GRI 3-3

| | ESG TARGET | 2023 RESULTS | 2024 RESULTS | 2024 TARGET | 2025 TARGET |
|---|---|--------------|--------------|-------------|-------------------|
| <div><div></div><div>PROFIT</div></div> | DIRECT SUPPLIERS ASSESSED USING ESG CRITERIA | 50% | 76% | 75% | 100% ¹ |
| | CUSTOMER SATISFACTION (NPS) | 75 | 80 | 76 | 80 |
| <div><div></div><div>PLANET</div></div> | CO ₂ INTENSITY (SCOPES 1 AND 2) PER TON OF PROCESSED RESIN | 0.43 | 0.38 | 0.43 | 0.41 |
| | M ³ OF WATER PURIFIED USING OUR SOLUTIONS | 765 K | 1.2 M | 1.2 M | 1.7 M |
| <div><div></div><div>PEOPLE</div></div> | PEOPLE WITH ACCESS TO SANITATION (CUMULATIVE SINCE 2021) | 800 K | 1.1 M | 894 K | 1 M |
| | WOMEN IN THE WORKFORCE | 24% | 25% | 27% | 30% |



¹ % of suppliers classified as critical.

Sustainability Governance

GRI 2-12, 2-13, 2-14, 2-24
TCFD GOB-A

Sustainability governance is embedded at the highest levels of the organization to ensure accountability, cross-functional coordination, and strategic alignment with our 2025 ESG commitments.

Oversight of the sustainability strategy is jointly led by the **Vice President of Sustainability and Institutional Relations (CSO)** and the **Vice President of Administration and Finance (CFO)**. Together, they ensure that ESG priorities are integrated across business functions and aligned with our long-term value creation model.

The execution of our sustainability agenda is coordinated by the **Sustainability Committee**, an executive and multidisciplinary body composed of representatives from areas including Corporate Strategy, Human Capital, Legal, Institutional and Government Relations, Investor Relations, Innovation, Marketing, and Communications.

This Committee is responsible for:

APPROVING AND UPDATING THE COMPANY'S SUSTAINABILITY STRATEGY, ensuring alignment with internal priorities and stakeholder expectations.

PROMOTING COMPLIANCE with key policies, such as the Sustainable Procurement Policy, to manage reputational and operational risks in the supply chain.

TRACKING PROGRESS toward public ESG targets and overseeing implementation across all geographies

COORDINATING NINE SPECIALIZED WORKING GROUPS, each focused on a core sustainability pillar, to drive cross-functional execution.

RECOMMENDING ADJUSTMENTS to climate-related goals, including energy and GHG intensity targets.

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

The **Sustainability Committee reports to the Corporate Practices and Strategy Committee**, which in turn informs the Board of Directors, ensuring that progress on People, Planet, and Profit goals is continuously monitored at the highest governance levels. Quarterly reviews of ESG performance and targets are conducted by all three bodies.

To reinforce accountability, the performance of the Sustainability Committee is assessed annually through key performance indicators (KPIs) aligned with Rotoplas' ESG goals.

These indicators include metrics on decarbonization, circularity, diversity and inclusion, and regulatory compliance.



Core Policies Integrating ESG into Our Operating Model

GRI 2-23, 3-3

Rotoplas integrates ESG principles into its operations through key policies.



Strategic Sustainability Progress 2024

GRI 2-22, 303-1, 306-2, 413-1
SASB IF-WU-110a.3, IF-WU-420a.3

In 2024, we advanced our sustainability strategy by deepening partnerships, strengthening our social impact model, and embedding circularity, innovation, and digitalization into operations.

Our actions were guided by four strategic pillars: People, Planet, Profit, and Innovation.



 To review the list of Strategic Partners [click here](#)

People:

EXPANDING ACCESS AND INCLUSION

We reinforced our commitment to water access, community empowerment, and social equity through strategic alliances:

- ▶ Through *A Fluir* (with UNDP and NGOs), rainwater harvesting and purification systems benefited **203,000+ people**.
- ▶ *Rotogotas de Ayuda* provided water storage solutions to communities affected by drought.
- ▶ *Escuelas con Agua* equipped **300 schools** with rainwater systems, improving student well-being.
- ▶ Over **5,000 people** were trained in water system installation and maintenance, enhancing employability in vulnerable communities.
- ▶ Rotoplas Peru received the “Water-Responsible Company” badge; in Argentina, we were named **Best ESG Performer** in our sector by *Gerencia Ambiental*.



Planet:

ADVANCING CIRCULARITY AND CLIMATE EFFICIENCY

We strengthened our commitment to circular production and climate efficiency by incorporating more recycled materials, reducing reliance on virgin plastics, and adopting cleaner technologies across our operations.

- ▶ Innovations in manufacturing significantly **lowered emissions** during production and across the product lifecycle.
- ▶ We also expanded ESG audits and deepened supplier engagement, reinforcing alignment with ethical and environmental standards throughout our value chain.



Profit:

SUSTAINABLE VALUE CREATION

Our digital and operational efficiency improvements contributed to long-term business resilience and profitability:

- ▶ **Predictive AI tools** enhanced inventory planning, reduced defects, and improved supply chain agility.
- ▶ **Real-time quality dashboards** increased transparency and responsiveness in manufacturing
- ▶ Sustainability efforts contributed to recognitions such as the **Socially Responsible Company** distinction (14th year in Mexico, 7th in Peru).



Innovation: Transforming the Water Ecosystem

GRI 3-3, IP-2, 5

In 2024, Rotoplas invested **\$64 million** in innovation, to enhance both sustainability and competitiveness. This included:

- ▶ **Smart Water Solutions:** IoT-enabled purifiers allow for real-time quality tracking, while upgraded biodigestors improve wastewater treatment efficiency.
- ▶ **Digital Tools and AI:** Predictive models improve inventory and demand forecasting; real-time dashboards support smart quality control.
- ▶ **Customer-Centric Technology:** E-commerce and B2B/B2C platforms integrated with AI recommendations, optimizing experience and expanding access.

Over

150

distributors were connected through a centralized B2B digital catalog with

150+

products, streamlining logistics and purchasing.

The B2B2C

model connected distributor networks with end-consumers, using AI to provide personalized product recommendations.

Chatbots

and AI-based platform

like HubSpot and WhatsApp improved post-sales service and customer satisfaction.

Cybersecurity and Data Integrity was also a key area of innovation:

- ▶ We prevented 290+ impersonation incidents through daily threat monitoring.
- ▶ Google Chronicle enabled real-time global cyber threat detection.
- ▶ Our workforce was trained through internal e-learning platforms, reinforcing digital risk awareness.

Sustainability Indices and Questionnaires

| | 2022 | 2023 | 2024 |
|------------------------------------|------|------|------|
| S&P GLOBAL SUSTAINABILITY YEARBOOK | ✓ | ✓ | ✓ |
| DJSI MILA PACIFIC ALLIANCE | ✓ | ✓ | ✓ |
| S&P/BMV TOTAL MEXICO ESG INDEX | ✓ | ✓ | ✓ |
| CDP CLIMATE CHANGE QUESTIONNAIRE | B | A- | B |
| CSA S&P GLOBAL RATINGS | 69 | 68 | 70 |

Our Supply Chain and Distribution

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

We continuously enhance our Sustainability Model, ensuring that all stakeholders distributors, plumbers, and suppliers play a critical role in delivering high-quality, sustainable solutions.

Their collaboration is essential for driving innovation and strengthening the environmental, social, and governance (ESG) performance of our supply chain.

Sustainable Procurement and Supplier Engagement

We are committed to producing high-quality products through innovation in raw materials, prioritizing sustainability at every stage. To meet the evolving needs of our customers, we implement responsible procurement practices that promote **environmental efficiency and ethical sourcing**.

Additionally, we actively **diversify our supplier** base to enhance supply chain **resilience and flexibility**, ensuring the uninterrupted delivery of our solutions.

We have
3,401
suppliers in our supply chain, with total payments of

MXN
\$7.17 billion
in 2024.

100%
of our suppliers are Tier-1 suppliers.

Critical Supplier Identification

GRI 308-1

As part of our **Comprehensive Risk Management Strategy**, we conduct annual assessments to identify critical suppliers based on:

- ▶ Volume of raw materials supplied for essential products, especially those that are unique or irreplaceable.
- ▶ Production capacity and exclusive technologies that are vital for our solutions.



Responsible Performance and ESG Standards

GRI 308-1

We collaborate with upstream suppliers to ensure high-quality raw materials and with downstream partners (e.g., distributors, installers, and maintenance providers) for products and services like *bebbia* and treatment plants.

Our Sustainable Procurement Policy establishes ESG requirements for all suppliers, focusing on:

- ▶ Adoption of recycled resins.
- ▶ Development of energy-efficient products.
- ▶ Human rights compliance throughout the value chain.



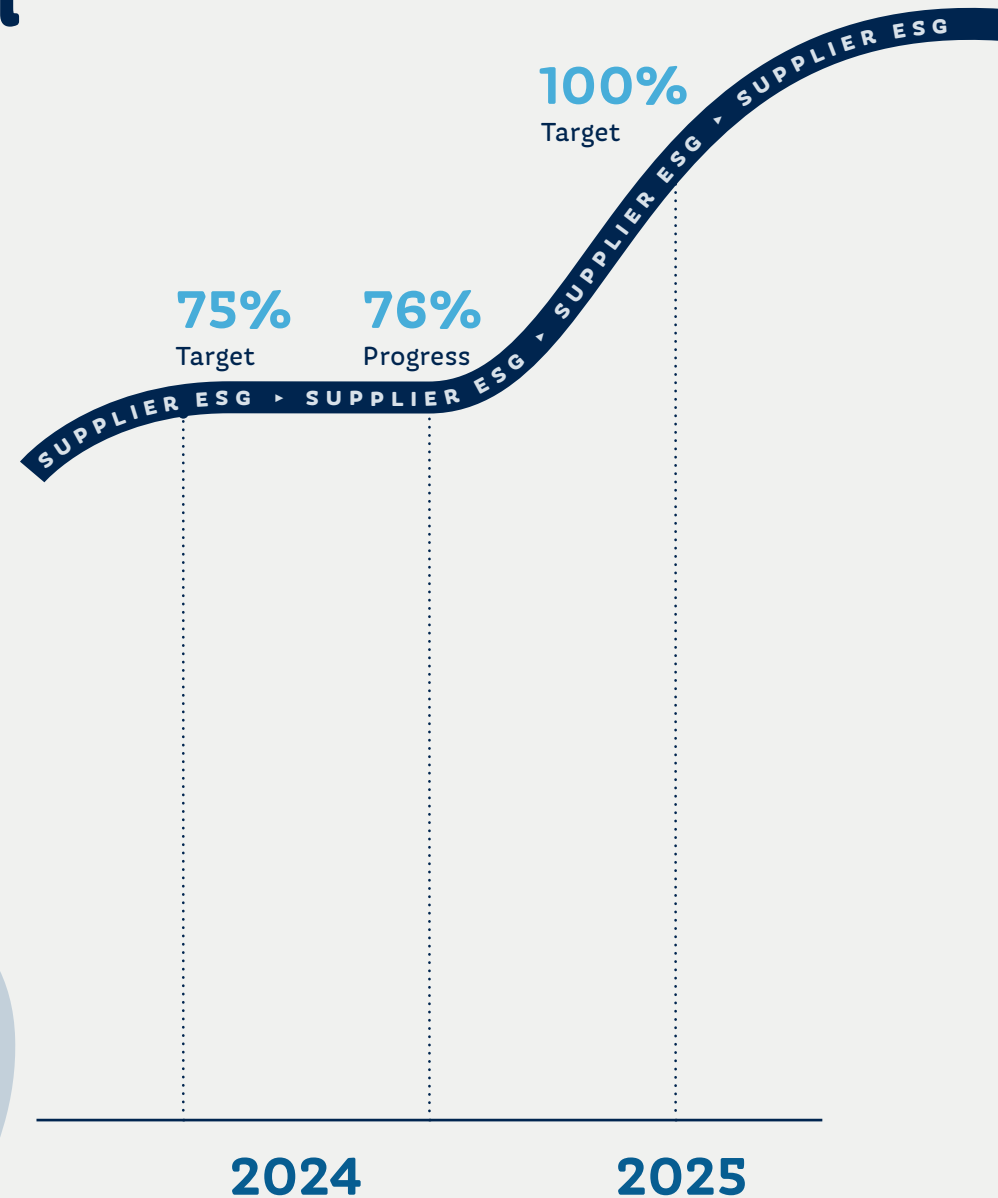
Additionally, our **Code of Ethics and Conduct**, which includes human rights provisions, applies across our entire supply chain.

Supplier ESG Assessment and Sustainability Support Program

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

By 2024, we assessed 76% of our critical suppliers using ESG criteria, exceeding our 75% target for the year.

The assessment included a detailed questionnaire on ESG best practices, forming the basis for a long-term supplier engagement strategy.



- ▶ **14 of our suppliers** participated in the Mexican Stock Exchange's Sustainability Support Program (PAS).
- ▶ **5 critical suppliers received additional support** from Grupo Rotoplas to strengthen their ESG policies and best practices.
- ▶ Internal workshops were conducted with teams from engineering, logistics, and procurement to foster sustainable supply chain practices.

Supplier Audits and Risk Management

GRI 308-2 414-1, 414-2

Through a partnership between our Quality and Procurement departments, we strengthened our supplier audit program. With on-site visits and certifications, we ensured compliance with manufacturing and quality assurance standards. In 2025, we plan to conduct **50 additional audits**.

Additionally, we integrated **VP360**, a **risk assessment platform** affiliated with the **World Compliance Association**, to enhance supplier evaluations. This platform to identify and mitigate risks, focusing on:

- ▶ Financial crimes and money laundering prevention.
- ▶ Corruption and bribery mitigation.
- ▶ Human rights due diligence.
- ▶ Environmental impact assessments.
- ▶ Supply chain transparency and ethical sourcing.

During 2024
61
audits were carried out as part of our ongoing commitment to quality assurance

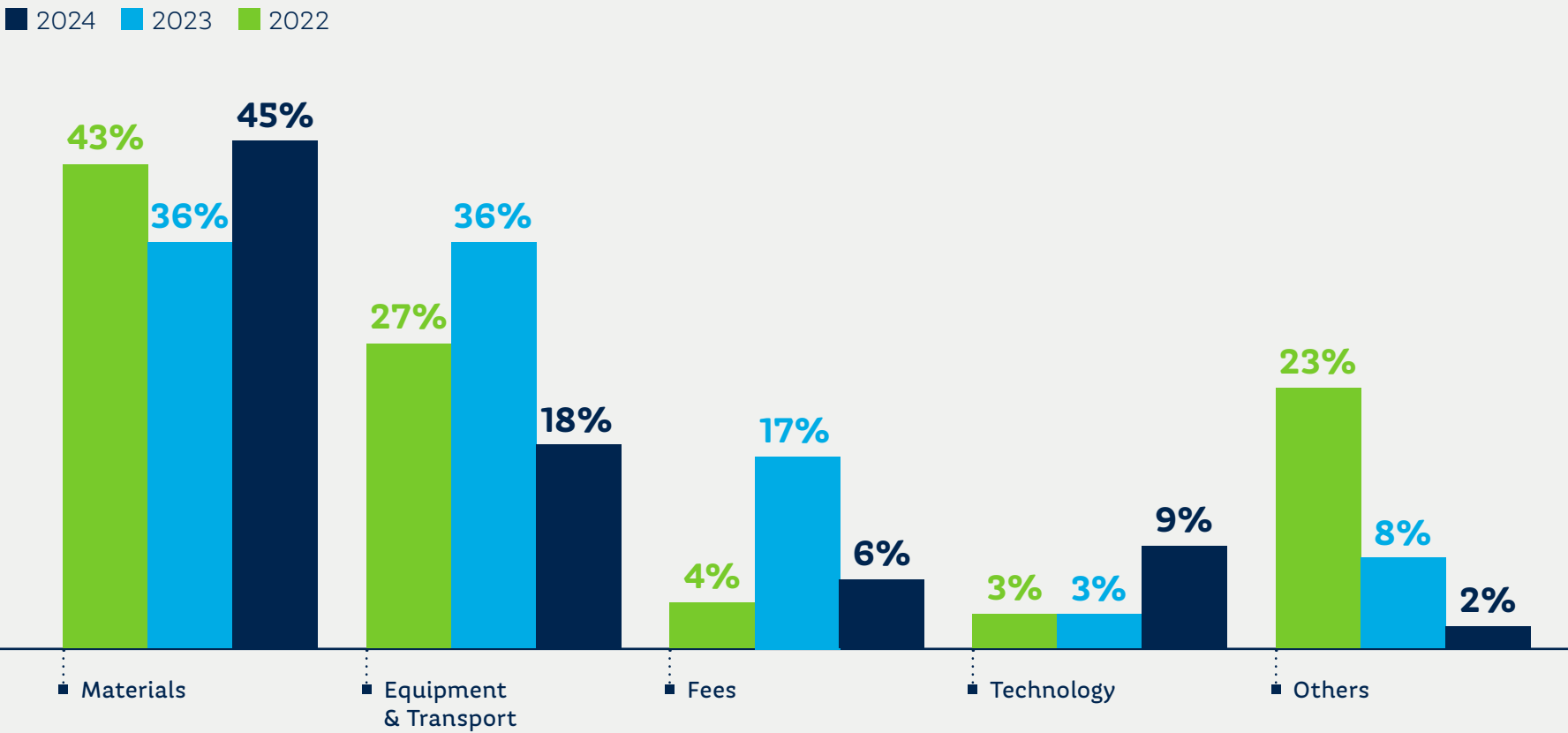
Commitment to Local Suppliers

We prioritize strengthening local supplier ecosystems in each country where we operate.

In 2024, 65% of our procurement budget was allocated to domestic suppliers.

By strengthening sustainable procurement, risk management, and supplier engagement, we reinforce our commitment to responsible sourcing, environmental responsibility, and operational excellence across the supply chain.

SUPPLIER EXPENDITURES BY CATEGORY





Environmental Impact and Circularity

Actions that renew balance

We are committed to working with efficiency criteria in the utilization of materials, water, energy, and fuels within the design and implementation of our operations. Through this, **we seek to reduce our Greenhouse Gas (GHG) emissions and our environmental footprint.**



Environmental Management Overview

GRI 2-23, 2-24, 3-3
SDG 12, 13
SASB RT-CH-140a.2, RT-CH-140a.3, RT-CH-410a.1

At Rotoplas, our environmental management strategy is centered on resource efficiency, regulatory compliance, and continuous improvement. This approach integrates operational performance with our broader sustainability commitments, driving long-term value creation.

While climate-related governance and decarbonization targets are addressed under our TCFD-aligned disclosures, environmental stewardship extends beyond emissions. It encompasses responsible water use, waste management, circularity, and chemical safety across our operations and value chain.

Our Environmental Management System (EMS), aligned with ISO 14001 standards, guides the implementation of best practices across facilities. As of 2024, three of our sites (Lerma, León, and Perú) hold **ISO 14001 certification**, ensuring structured oversight, impact monitoring, and compliance with evolving environmental regulations.

Through this framework, we aim to mitigate operational risks, optimize resource use, and embed sustainability into day-to-day decision-making.

KEY ENVIRONMENTAL PERFORMANCE INDICATORS:

■ 2024
■ 2023
■ % Change

TOTAL WATER CONSUMPTION

98,437 m³
109,374 m³
-10%

RECYCLED WATER USE

17,204 m³
16,720 m³
0.03%

GHG EMISSIONS (S1+S2)

35,672 tCO₂e
39,670 tCO₂e
-11%

EMISSIONS INTENSITY

0.38 tCO₂e/ton
0.43 tCO₂e/ton
-12%

RENEWABLE ENERGY SHARE

28%
2%
+26 pts

WASTE RECYCLED (% OF TOTAL)

57%
41%
+16 pts

RECYCLED RESINS (% OF TOTAL RESIN)

23.30%
20.10%
+3.2 pts



Water Use and Management

GRI 303-1, 303-3, 303-5

SDG 6, 12

SASB- RT-CH-140a.1, RT-CH-140a.2, RT-CH-140a.3

WATER USE AND OPTIMIZATION

As part of our broader environmental strategy, we remain committed to sustainable and efficient water use.

In 2024, **our total water consumption reached 98,437 m³ — a 10% reduction compared to 2023** — reflecting our continuous efforts to optimize processes, increase recirculation, improve wastewater treatment, and adopt alternative water sources.

Through targeted conservation initiatives and digital monitoring, we aim to ensure responsible water management and long-term operational resilience.

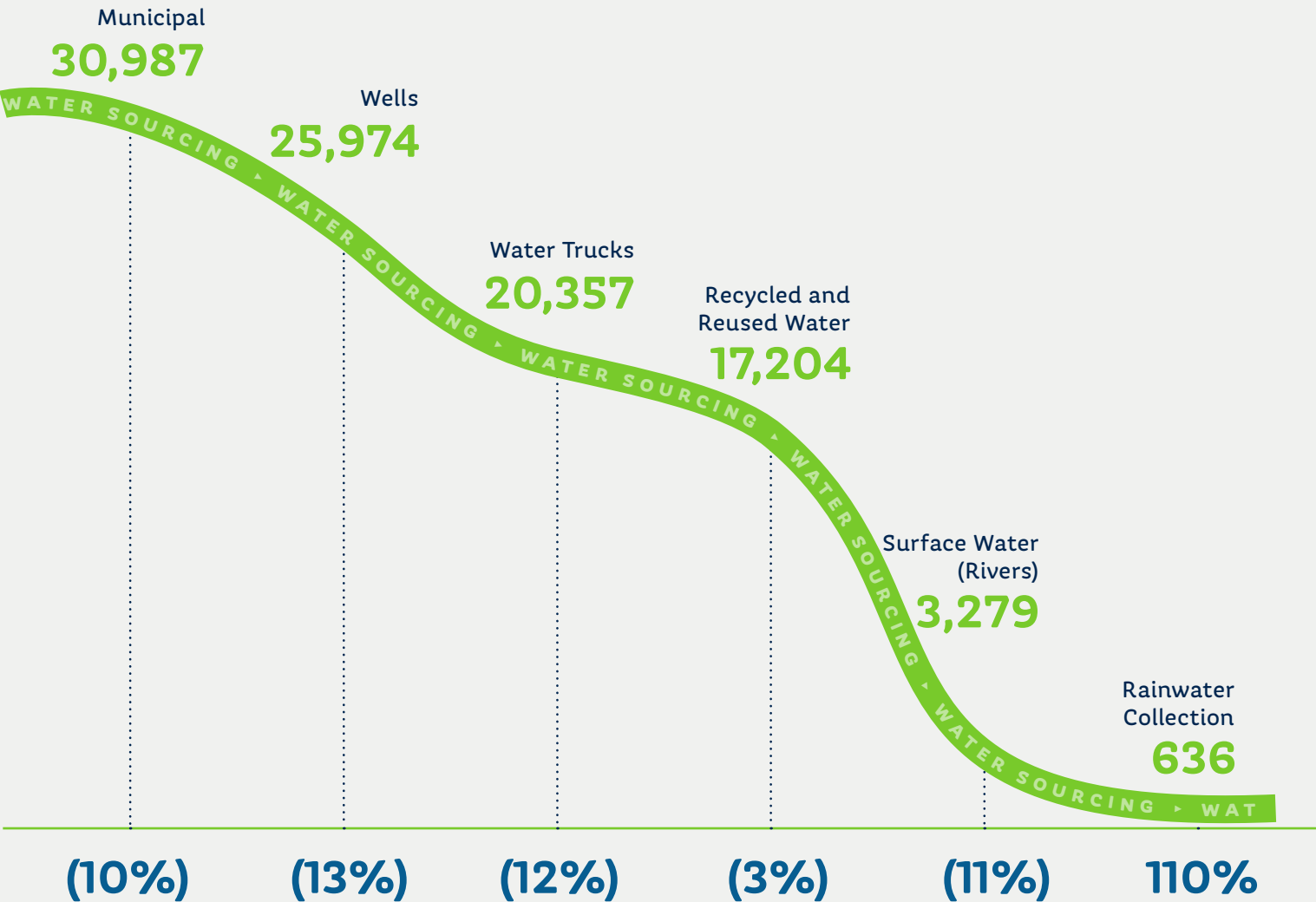
Municipal water use declined 10% to 30,987 m³, maintaining a positive trend.

Groundwater withdrawals decreased by 12% to 25,974 m³, while surface water withdrawals totaled 3,279 m³.

20,357 m³ of water was delivered via truck transport to support operations where direct supply remains constrained.

WATER SOURCING

■ 2024 (m³) ■ % Y/Y Change



We have established a target to reduce water consumption intensity by an additional 2% per ton of resin and metal processed by 2025, compared to 2024. This builds on the substantial 17% improvement already achieved, with **water intensity decreasing from 1.27 m³/ton in 2023 to 1.05 m³/ton in 2024.**

Rainwater collection increased by 110% in 2024, driven by the implementation of a new system at our Guatemala plant.

WATER RECIRCULATION AND EFFICIENCY

GRI 303-2, 303-4

SDG 6, 9

SASB IF-WU-450a.1

In 2024, we expanded our rainwater collection systems, **capturing 636 m³, more than double the previous year**, driven by new infrastructure at our Guatemala plant. This volume is equivalent to the annual water supply of 172 individuals¹, reinforcing the impact of decentralized water sourcing.

We also achieved significant progress in reuse and recycling: 17,204 m³, equivalent to 17% of total water consumption, came from **recirculated or reused sources** (vs. 16% in 2023). These efforts now cover 44% of our production plants.

To support these improvements, we deployed IoT-based water monitoring systems across our operations in Mexico, enabling real-time tracking and process optimization.



For further information about our water consumption in 2024, please click here.

¹ <https://www.gob.mx/profeco/documentos/ahorro-de-agua-un-habito-de-todos-los-dias?state=published#:~:text=Evitar%20el%20desperdicio%20y%20optimizar,ba%C3%Blarse%20y%20para%20el%20sanitario?>

WATER TREATMENT AND CIRCULAR USE

Internal **water recirculation systems** have been implemented in plants located in Anahuac, Golfo, Guadalajara, Lerma, Monterrey, Leon, Guatemala, and Peru, allowing reuse of treated water in production processes.

Rainwater harvesting is operational in Pilar (Argentina) and Guatemala.

Treated water from our **wastewater treatment plants (WWTPs)** in Guadalajara, Merida, Leon, Pacific, and Ixtapaluca is reused internally or safely discharged in compliance with local regulations.



MANAGING WATER STRESS AND SCARCITY

Approximately 70% of our operations are located in regions experiencing severe or extreme water stress. We use recognized risk assessment tools and local data to **evaluate water availability and prioritize efficiency measures where risks are highest**.

To **mitigate these risks**, we focus on reducing withdrawals, increasing water recirculation, and diversifying sourcing methods. Our strategy combines operational resilience with sustainable resource management, ensuring long-term business continuity in water-scarce environments.

Energy and Emissions Management

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

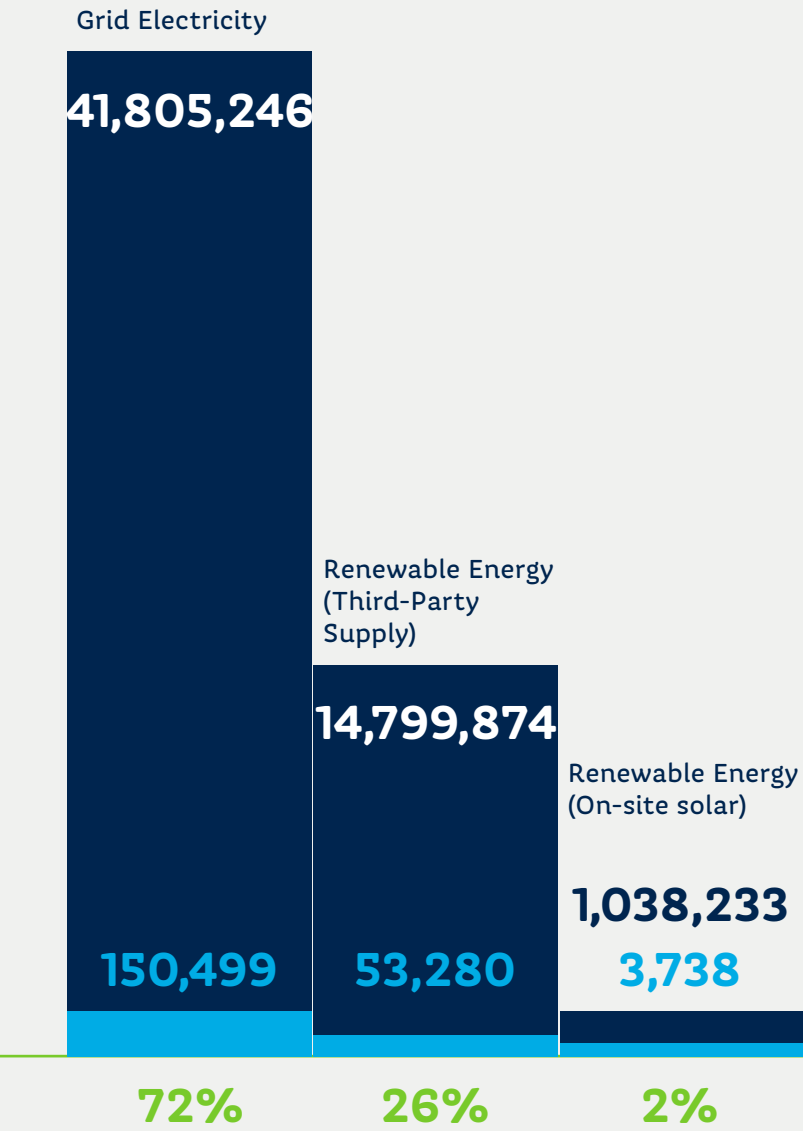
ENERGY CONSUMPTION AND EFFICIENCY

In 2024, total electricity consumption reached **57,643,353 kWh (207,516 GJ)**, sourced primarily from grid electricity and an expanding share of renewable energy. **Renewable energy use increased from 2% in 2023 to 28% in 2024**, reflecting targeted initiatives to improve energy performance and reduce emissions.

Renewable energy consumption rose to 28% of the total energy usage.

ENERGY SOURCING

■ 2024 (kWh) ■ 2024 (GJ) ■ 2024 (%)



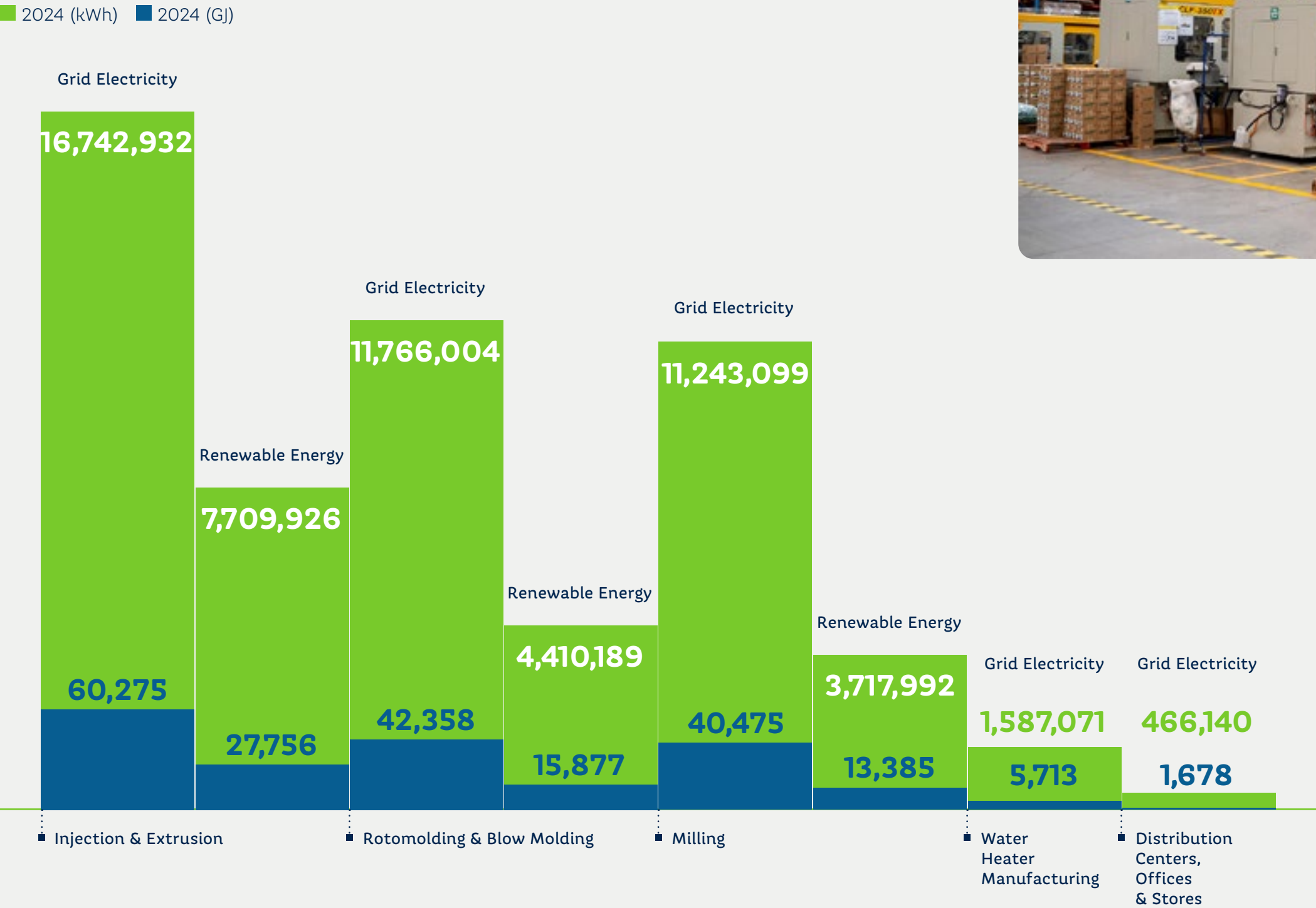
57,643,353
207,516
100%

TOTAL ELECTRICITY

ENERGY OPTIMIZATION BY PROCESS

GRI 302-2, 302-3, 302-4, 302-5
SASB IF-WU-130a.1

Energy efficiency efforts include **advanced automation**, high-efficiency equipment, and process optimization. We monitor energy use across operations through our **Environmental Management System (EMS)**.



For further information about our energy consumption in 2024, please [click here](#).

We track energy consumption and emissions by operational area, allowing us to identify high-impact reduction opportunities and decarbonization pathways.

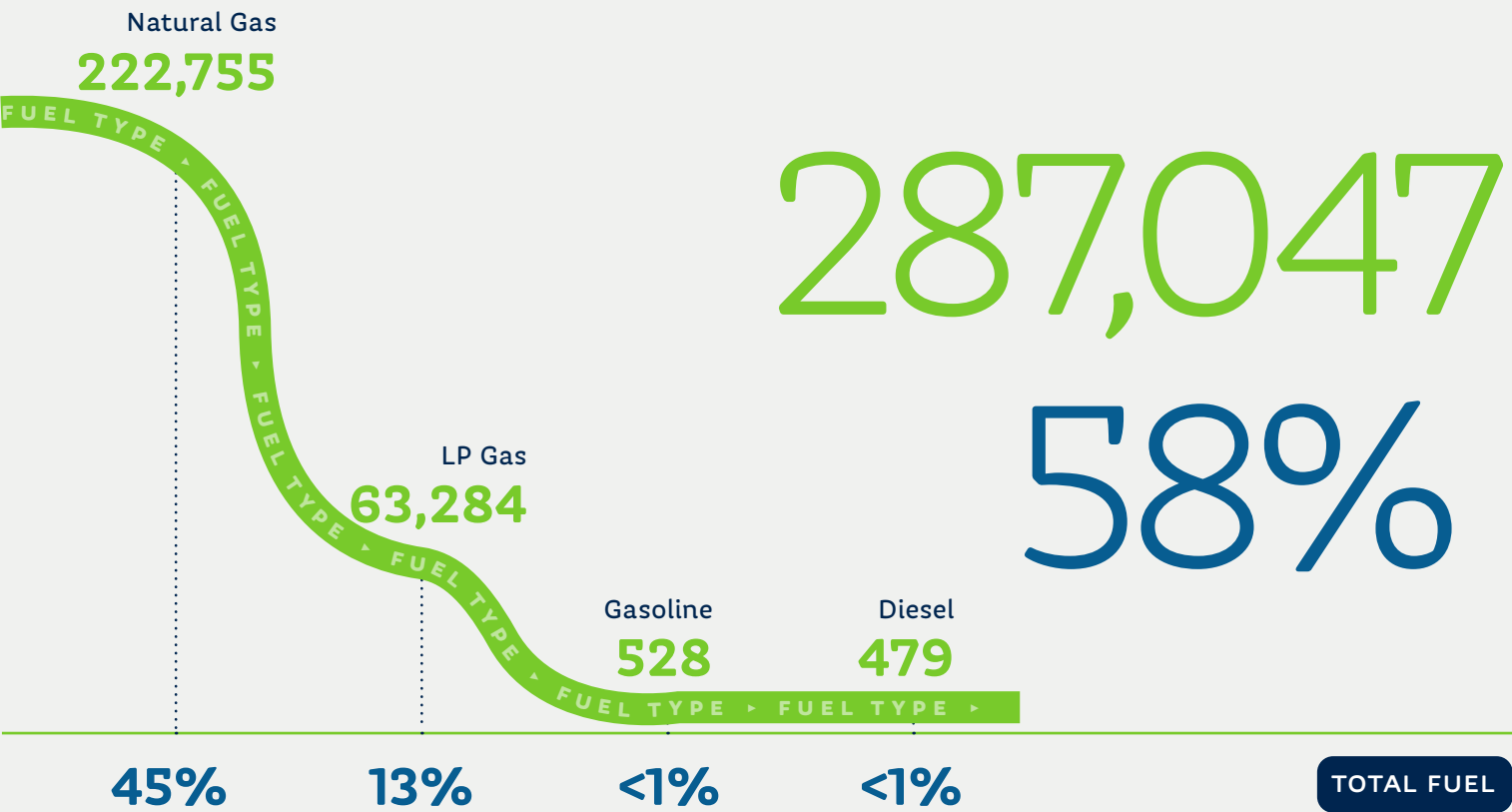
TOTAL ENERGY USE INCLUDING FUELS

SDG 7, 12

Total energy consumption, including fuels, reached 492,884 GJ in 2024. Fuel-based energy demand represented 58% of the total.

For further information about historical fuel consumption, please click here.

FUEL TYPE 2024 (GJ) % of Total Energy



We continue to reduce dependence on fossil fuels, prioritizing electrification and renewable sourcing. Scope 1 emissions are monitored annually as part of our decarbonization roadmap.

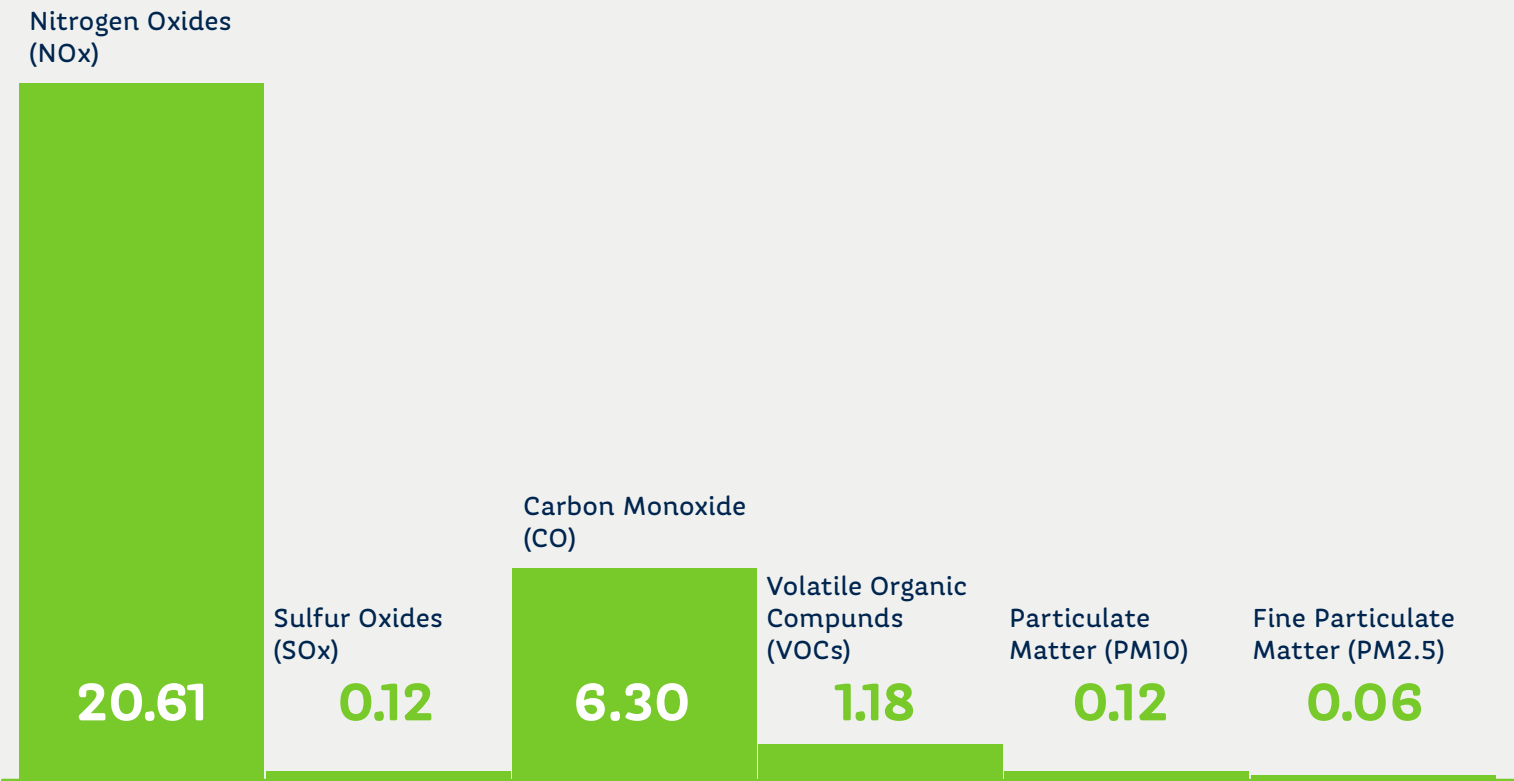
We migrated from liquefied petroleum gas (LPG) to natural gas at our Pacífico plant, improving operational efficiency and reducing direct GHG emissions. Natural gas emits approximately 15% less CO₂ per unit of energy than LPG, contributing to cleaner combustion and lower environmental impact.

AIR POLLUTANT EMISSIONS

GRI 305-6, 305-7
SDG 3, 11, 12, 13
SASB RT-CH-120a.1

We also track and manage atmospheric pollutant emissions from fixed combustion sources, primarily related to fuel use in operations:

AIR POLLUTANT 2024 (Tons)



These emissions are reported annually to meet environmental requirements and internal performance indicators.

For further information about our emissions at a Group level, please click here.

Materials and Resource Efficiency

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

MATERIALS AND PROCESSING EFFICIENCY

At Rotoplas, we prioritize resource efficiency and process optimization to minimize environmental impact while maintaining superior product performance and quality standards. Our approach integrates post-consumer and post-industrial resins, automated manufacturing systems, and supplier collaboration, ensuring responsible material utilization across our operations.

Material Consumption Trends

In 2024, we processed 60,860 tons of resins, **incorporating 14,192 tons of post-industrial and post-consumer recycled resins, which represented 23.3% of total resin consumption.** This demonstrates our commitment to reducing dependency on virgin raw materials.

This increase is attributed to strategic enhancements in injection molding, extrusion, and blow molding techniques. New resin compositions and process refinements have facilitated the integration of recycled polymers without compromising mechanical properties.

We have set an internal goal to increase the share of recycled content in total resin consumption to 24% by 2025. This supports our broader circularity and decarbonization objectives.

To strengthen traceability and improve resource accounting, **we classify material consumption by production phase and material type. In 2024:**



EFFICIENCY IMPROVEMENTS ACROSS MANUFACTURING PROCESSES

Each production method plays a crucial role in enhancing material efficiency and minimizing waste generation:

INJECTION & EXTRUSION:

Process refinements have minimized raw material losses while maintaining structural integrity.

MILLING:

Process optimization has increased resin recovery rates mitigating material losses in early production stages.

ROTOMOLDING & BLOW MOLDING:

Advanced material blending has expanded the use of post-consumer resins in multi-layered components, reinforcing circular economy principles.

WATER HEATER MANUFACTURING:

Design modifications have improved metal yield efficiency, reducing scrap generation.

Material efficiency indicators are monitored by facility and integrated into our operational scorecard, supporting continuous improvement.

GREEN PROJECT INITIATIVES

GRI 301-3, 306-2

SDG 12, 13

SASB IF-WU-110a.1, IF-WU-110a.2

We have successfully implemented key circular economy initiatives, including:

Incorporating 100% post-consumer recycled (PCR) resins in the outer layer of blow-molded water tanks.

Integrating 10% PCR resins in intermediate layers of blow-molded tanks.

Utilizing 50% PCR material in Tinaco Plus+ lids.

These actions form part of our broader goal to increase the recycled content across all major product lines and reduce scope 3 emissions related to raw materials.

EFFICIENCY IN MANUFACTURING

The integration of **SMART manufacturing technologies** has enhanced our operations by enabling real-time monitoring of material utilization, energy consumption patterns, and waste minimization efforts. Automated control systems have driven measurable reductions in material loss and notable gains in energy efficiency.

Our investments in precision molding equipment and intelligent process control systems continue to support lower scrap rates and optimized resource consumption.



Waste and Chemicals Management

WASTE CLASSIFICATION

GRI 306-1, 306-2, 306-3, 306-4, 306-5
SDG 6, 12
SASB CG-BF-410a.2, RT-CH-150a.1

In 2024, a total of 1,744 tons of waste were generated, classified as follows:

To reduce environmental impact and promote circularity, we have strengthened our waste minimization, segregation, and recovery strategies across operations.



WASTE GENERATED

■ Volume (Tons) ■ % of Total Waste



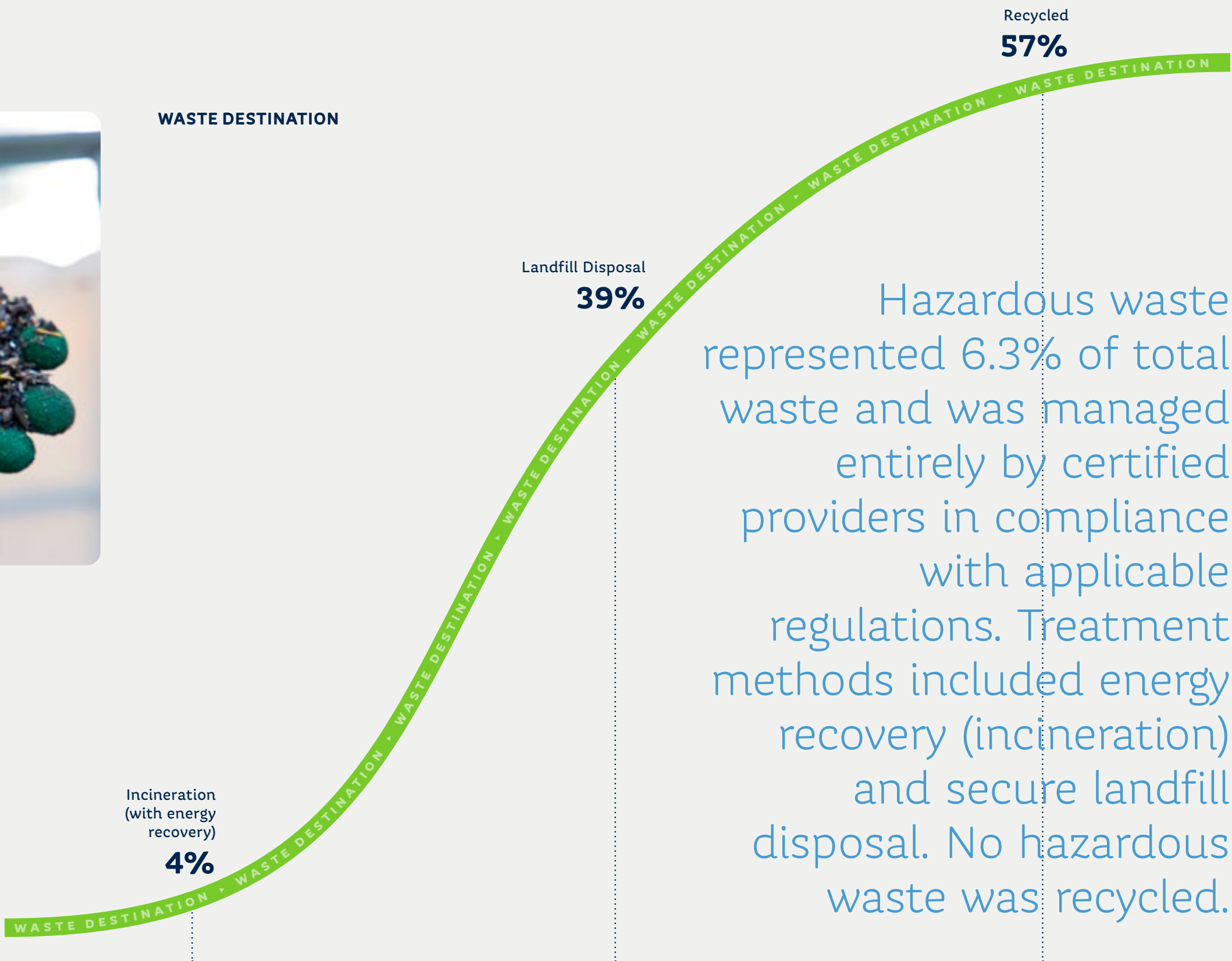
Our actions are guided by our Environmental Management System (EMS), which is aligned with ISO 14001 standards.

WASTE TREATMENT AND DISPOSAL



In 2024, we achieved a **57% recycling rate**, a significant improvement from **41% in 2023**, reflecting ongoing efforts to increase material recovery and reduce landfill dependency.

For further information about our waste management by country 2024, please [click here](#).



CHEMICALS AND HAZARDOUS SUBSTANCES

GRI 306-3, 306-4, 306-5
SDG 12, 13

At Rotoplas, we implement a comprehensive approach to chemical management and hazardous waste reduction. We ensure full compliance with applicable regulatory standards and prioritize safe storage, handling, and disposal procedures. Our waste reduction programs focus on minimizing hazardous waste streams and expanding recovery initiatives across our operations, reinforcing our commitment to reducing environmental risks.

Thanks to our production methodologies, we have systematically reviewed the use of regulated substances through the Environmental Product Declaration (EPD), confirming the **absence of hazardous chemicals**. Our production process solely relies on mechanical and thermal processing of polyethylene (through mechanical and thermal processes that **do not involve the use of hazardous chemical substances**).

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

| | | | | |
|--|----------------------------------|------------------------------|-----------------------|-------|
| HOMOGENEOUS MATERIALS OR CHEMICAL SUBSTANCES | Virgin High Density Polyethylene | Post-industrial polyethylene | Masterbatch | TOTAL |
| CHEMICALS SUBSTANCES | N.A | N.A | N.A | N.A |
| WEIGHT (%) | 60% | 36% | 4% | 100% |
| CAS NUMBER | 9002-88-4 | N.A | N.A | N.A |
| FUNCTION OF CHEMICAL SUBSTANCE | Polyethylene content | Polyethylene content | Material pigmentation | N.A |
| HEALTH CLASS | Not listed | Not listed | Not listed | N.A |
| MATERIAL WEIGHT POST CONSUMER (%) | 0% | 0% | 0% | 0% |
| MATERIAL WEIGHT BIOGENIC (%) | 0% | 0% | 0% | 0% |
| MATERIAL WEIGHT BIOGENIC (KG) PER PRODUCT OR DECLARED UNIT | 0.00 | 0.00 | 0.00 | 0.00 |

N.A. - Not applicable

The polyethylene resins we use comply with stringent quality and safety standards, including:

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

Our advanced production control systems enable enhanced oversight of manufacturing processes, reducing the risk of unintended hazardous byproducts and enabling early detection of anomalies.

For more information, please visit our Environmental Product Declaration for the Tinaco Plus+ 1,100L.

Sustainable Innovation and Product Stewardship

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

SDG 3, 6, 9, 12

SASB CG-BF-410a.1

LIFE CYCLE APPROACH AND ENVIRONMENTAL TRANSPARENCY

As part of our environmental strategy, we are expanding the use of **Life Cycle Assessments (LCAs)** and **Environmental Product Declarations (EPDs)** across our product portfolio. These tools allow us to assess the environmental impact of our solutions from cradle to grave — from material extraction and manufacturing to end-of-life solutions such as recycling and circularity initiatives.

In 2024, we published EPDs for our **1,100-liter Tinaco Plus+** and specialized piping products, which together represent approximately **7% of total Group sales**. The Tinaco Plus+ EPD was developed in accordance with **ISO 14046 (water footprint)** and **ISO 14067 (carbon footprint)**, and was verified by an independent third party.

We are currently working to expand EPD coverage to key SKUs of the Tuboplus line in Mexico by 2025. LCA results directly inform material selection and product design, supporting the creation of lower-carbon, circular solutions. All information is publicly disclosed in our sustainability reporting.



For more details on our water and carbon footprint, please click here.

PRODUCT QUALITY AND DURABILITY

Ensuring product durability and reliability is critical to our environmental and social value proposition. Our portfolio adheres to strict technical standards and is backed by third-party certifications:

- ▶ **Pipes:** ISO 15874 certified in Mexico and Argentina
- ▶ **Heaters (Argentina):** IGA certified
- ▶ **Products (Mexico):** NOM certified

Our quality assurance system spans the full lifecycle — from design to end use — and is governed by our **Hygiene, Safety, and Environment Policy** and **Climate Change Policy**. We conduct regular internal and external audits to uphold international standards.

Certified Facilities

- ▶ **ISO 9001 – Quality Management:** 12 plants (Mexico, Peru, Argentina)
- ▶ **ISO 14001 – Environmental Management:** Lerma, Leon, Peru
- ▶ **ISO 45001 – Occupational Health & Safety:** Lerma, Leon, Peru

To ensure ongoing compliance and operational excellence, we conduct **internal audits and participate in third-party evaluations**. In Mexico and Peru, annual audits are carried out by *Certificación Mexicana, S.C.* as part of our recertification process. These reviews help uphold the highest environmental standards and ensure alignment with our climate and sustainability objectives.



You can find out more about our ISO Certifications, by clicking here



Protecting Biodiversity and Preventing Deforestation

GRI 2-23, 304-1

SDG 6, 12, 15

Water plays a key role in supporting healthy ecosystems. At Grupo Rotoplas, we promote a culture of water conservation through responsible use, awareness programs, and best practices across our operations.

Biodiversity-related considerations are integrated into our decision-making and value chain evaluations. As part of our ESG supplier assessments, we monitor environmental risks such as water body contamination and potential impacts on local ecosystems.

In 2024, we confirmed that none of our direct operations are located within or adjacent to protected or biodiversity-sensitive areas, based on national and international classifications.

We also acknowledge the environmental impacts of deforestation and remain committed to minimizing our footprint through continued oversight of our operations and supply chain, in alignment with our broader sustainability strategy.

Climate Change and Water Security Strategy (TCFD)



GOVERNANCE

GRI 2-23, 2-9

TCFD GOB-A, GOB-B

At Rotoplas, governance of climate-related matters is overseen at the highest level. The **Corporate Practices and Strategy Committee**, which reports to the **Board of Directors**, receives quarterly updates on progress toward emissions reduction targets, climate KPIs, and transition risk evaluations.

Operationally, the **Sustainability Committee** leads the implementation of our climate strategy, monitoring environmental indicators via an annual scorecard that includes GHG intensity, renewable energy use, water efficiency, and waste recovery.

Climate-related performance metrics are embedded in the Performance Measurement Dashboard (PMD) of senior leaders and are directly tied to the annual bonus compensation for roles such as the Chief Sustainability Officer, Supply Chain Director, Operations Managers, and Environmental Manager. These metrics include absolute and intensity-based CO₂ emissions reduction, renewable energy adoption, and progress toward SBTi-aligned targets.

STRATEGY

GRI 201-2, 3-3

TCFD EST-A, EST-B, EST-C

SDG 6, 12, 13

SASB RT-CH-110a.2

Our climate strategy integrates **mitigation and adaptation** to address environmental, operational, and community risks. In 2024, we advanced this approach through energy efficiency improvements, a significant increase in renewable electricity (28%), rainwater harvesting expansion, and broader use of recycled resins (23.3%). These actions contributed to **lower emissions, improved water security, and increased circularity across our value chain**. In parallel, we continued deploying adaptive solutions—including purification, treatment, and irrigation technologies—while progressing toward our validated science-based emissions reduction targets for 2030.

CLIMATE ACTION MILESTONES, PATH TO SCIENCE-BASED TARGETS



Climate-Related Risks and Opportunities

GRI 201-2, 3-3
TCFD EST-A, EST-B
SDG 13
SASB IF-WU-450a.4, RT-CH-530a.1

We assess climate-related risks and opportunities across short (2025), medium (2030), and long-term (2050) horizons, focusing on physical and transition risks. This includes exposure to water scarcity, extreme weather events, and evolving climate regulations.

These risks are incorporated into our corporate risk register and addressed through our enterprise risk management framework. Our actions are guided by the company’s Climate Change Policy, which sets internal principles for mitigating environmental risks and promoting long-term operational resilience.

For further information about risk typologies, regional context, financial projections and likelihood, please [click here](#).

PHYSICAL RISKS

- ▶ Chronic: Extreme heat, water scarcity, droughts (Mexico, South America).
- ▶ Acute: Intense rainfall and flooding (USA).

TRANSITION RISKS

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

OPPORTUNITIES

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

Resilience Strategy and Decarbonization Roadmap

GRI 305-1, 305-2, 305-3, 305-5
TCFD EST-C
SDG 13

Our decarbonization roadmap outlines the operational and strategic levers we are activating to transition toward a low-carbon economy. It focuses on improving energy performance, reducing reliance on fossil fuels, and minimizing emissions across our full value chain.

To support this transition, we are implementing concrete mitigation measures across operations, manufacturing, logistics, and product development. These efforts include electrification, renewable energy sourcing, lifecycle-based design, and ESG integration across procurement.

2030 CLIMATE TARGETS (SBTI-VALIDATED)

Reduce absolute Scope 1 and 2 GHG emissions by

42%

Reduce absolute Scope 3 GHG emissions by

25%

For more information about our SBTi goals, [click here](#).

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

Key actions by emissions category



Solutions for Climate Mitigation and Circularity

GRI 306-2
TCFD EST-A, EST-B
SDG 9, 12, 13

Innovation is a core enabler of our climate and water stress mitigation strategy. We develop and scale water solutions that reduce emissions, improve circularity, and minimize environmental impact across the product lifecycle.

Impact tables by solution are referenced in Our Environmental Performance section of this report.

In addition, we are enhancing the decarbonization of our broader portfolio—including institutional dispensers, and water treatment plants—through improved energy efficiency and sustainable design.

Our mitigation-focused technologies include:

bebbia®

PURIFICATION

Provides safe drinking water while reducing reliance on bottled water, thereby minimizing plastic waste and transport-related emissions.

rsa | Rotoplas servicios de agua | Acuantia.

TREATMENT

Offers decentralized wastewater treatment and reuse systems that reduce freshwater withdrawals and discharge.

rieggo®

IRRIGATION

Enables precision irrigation in agriculture, lowering water and chemical inputs while improving yield efficiency.

Climate Adaptation Solutions

SDG 6, 13

The increasing frequency of droughts, floods, and extreme weather events driven by climate change has heightened the need for climate-adaptive water technologies. In response, we provide scalable solutions that build resilience across regions under high water stress.

Our adaptation-oriented technologies include:



WATER STORAGE

Ensure access to water during supply interruptions or emergencies.



WATER FLOW

Deliver durable and efficient piping systems that reduce losses and withstand extreme conditions.



WATER IMPROVEMENT

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



Impact tables by solution are referenced in Our Environmental Performance section of this report.

Scenario Analysis

GRI 201-2
TCFD EST-B
SDG 13

To assess the resilience of our strategy under different climate futures, we conduct risk and opportunity evaluations informed by internationally recognized climate scenarios. This approach helps us anticipate the potential financial and operational impacts of climate change across our operations and value chain.

Our scenario analysis considers the following frameworks:

- **IEA Net Zero Emissions by 2050 (NZE 2050):** Used to assess transition risks related to regulatory shifts, carbon pricing, and market evolution under a low-carbon pathway.
- **RCP 8.5 / SSP5-8.5 (IPCC AR6):** Applied to understand severe physical risks such as water stress, extreme heat, and hydrometeorological events under a high-emissions scenario.

In addition, our strategy is aligned with the **Paris Agreement objective of limiting global warming to below 2°C**, with an **aspirational target of 1.5°C**, serving as a benchmark for ambition and long-term planning.

These scenarios inform the identification of vulnerabilities and support the development of mitigation and adaptation measures integrated into our enterprise risk management and decarbonization roadmap.

Internal Carbon Pricing

GRI 201-2
TCFD EST-C
SDG 13

As part of our climate strategy, Grupo Rotoplas has implemented an Internal Carbon Pricing (ICP) mechanism to strengthen climate-related financial planning and capital allocation. **A shadow carbon price of USD \$30 per metric ton of CO₂e** is applied across investment evaluations, product development, and CAPEX decisions.

This mechanism is aligned with international standards, including the **EU ETS, Science Based Targets initiative (SBTi)**, and **World Bank guidance**, and is reviewed annually to ensure consistency with evolving carbon markets and policy trajectories.

The ICP supports our resilience to future climate regulations and is integrated into our scenario analysis, particularly under the **IEA Net Zero Emissions by 2050 (NZE 2050)** pathway. It helps quantify the potential financial impact of transition risks and ensures that our business strategy remains aligned with a low-carbon economy.

RISK MANAGEMENT

GRI 3-3, 201-2
TCFD RSK-A, RSK-B, RSK-C

Our climate risk assessment process is integrated into our **Enterprise Risk Management (ERM)** framework. Since 2019, we have evaluated climate-related exposures in collaboration with operations, risk, and sustainability teams, supported by external experts.

All identified risks are mapped to potential financial impact, probability, and region. These are monitored annually and aligned with the company's internal control system and sustainability strategy.

Key mitigation actions include:

- ▶ Expanding **wastewater reuse and rainwater harvesting** across plants in water-stressed regions.
- ▶ Adoption of **IoT water monitoring** and energy optimization systems.
- ▶ Transition to **energy-efficient equipment and production technologies**.
- ▶ Supplier screening through **ESG assessments** and integration of climate criteria in procurement.

Full risk matrix with financial implications is referenced in the annex.





METRICS AND TARGETS

GRI 305-3, 305-5
TCFD MET-A, MET-B
SDG 7, 12, 13
SASB RT-CH-110a.1

For further information about our emissions at a Group level, please click here.

Emissions Performance (2024)

We monitor and manage GHG emissions across **Scopes 1, 2, and 3**, using the **GHG Protocol Corporate Standard** and **ISO 14064**.

Our GHG emissions intensity improved to 0.38 tCO₂e per ton of processed resin and metal in 2024, down from 0.43 in 2023.

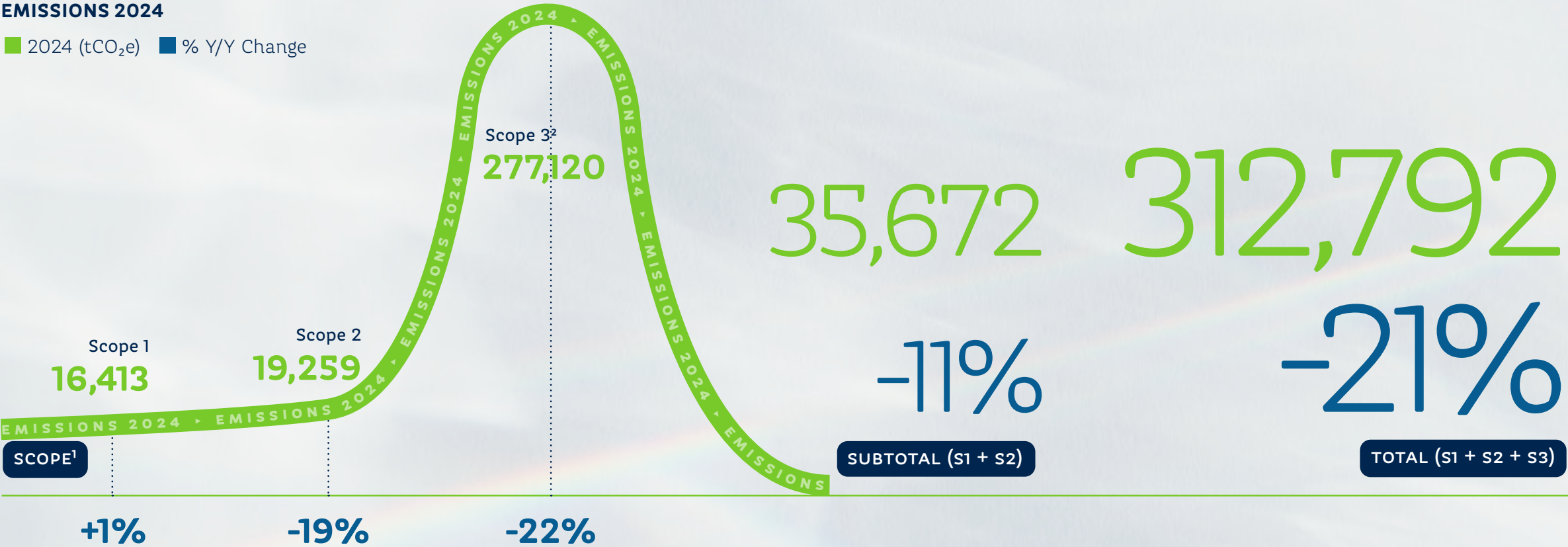
Emissions are pre-verified by an independent third party. We report annually on progress toward emissions reduction targets and are enhancing data coverage for Scope 3 categories as part of our roadmap.

Targets

We aim to reduce our absolute Scope 1 and 2 GHG emissions by 42%, and Scope 3 emissions by 25% by 2030, using 2022 as the base year. Additionally, we have set a target to reach an emissions intensity of 0.41 tCO₂e per ton of processed resin and metal by 2025, equivalent to an absolute footprint of 36,427 tCO₂e.

EMISSIONS 2024

■ 2024 (tCO₂e) ■ % Y/Y Change



¹ **Scope 1 (S1):** Direct emissions from the combustion of fuels such as natural gas, LP gas, diesel, and gasoline.
Scope 2 (S2): Indirect emissions from the generation of purchased electricity consumed by the Group.
Scope 3 (S3): All other indirect emissions occurring across the Group's value chain, from raw material extraction and production to product distribution, use, and end-of-life disposal.
² In 2024, our Scope 3 screening covered 10 of 15 categories applicable to our operations, with ongoing efforts to expand data collection in alignment with GHG Protocol and SBTi recommendations.



Social Impact >

Water stewardship
and Social Initiatives >

User Experience and
Quality of Life >

Our Workforce >

Diversity, Equality
and Inclusion >

Training and Talent
Development >

Occupational Health
and Safety >

Organizational
Wellness >

Social Impact

Growth that creates opportunities

We place our customers at the center of everything we do — listening actively, understanding their needs, and **delivering top-quality products and services**. Our open feedback culture allows us to identify opportunities and keep evolving with purpose.

Water stewardship and Social Initiatives

GRI 3-3, 203-1, 203-2

IP 1, 8

SASB IF-WU-000.A

Recognizing water as essential to life and economic development, we intensified our efforts to promote responsible water use in 2024. Through strategic partnerships, we supported communities and industries with water-saving technologies, rainwater harvesting systems, sanitation improvements, and educational programs. These initiatives contribute to SDG 6 and reinforce our commitment to sustainable and inclusive water access.

At the heart of our operations and community engagement is a simple principle: every drop counts.

By the end of 2024, over one million people had gained access to sanitation through Rotoplas solutions, exceeding the goal initially set for 2025.



SOCIAL INITIATIVES¹

In 2024, Rotoplas strengthened community development in Mexico, Peru, and Argentina, benefiting over 290,000 people, including children. With a total investment of MXN \$17 million, we enhanced infrastructure and resilience, supported by partnerships with key organizations.

MXN \$17M

benefitted

290,134

people, including

7,045 children.

¹ Includes contributions to NGOs, in-kind and cash donations to initiatives during 2024, as well as the cultural and water-awareness activities described in this chapter.

EXPANDING ACCESS TO WATER: COUNTRY HIGHLIGHTS

GRI 3-3 IP 6, 8

Mexico

- ▶ **A Fluir:** In partnership with UNDP Mexico, we launched the third edition of this initiative to improve access to clean water in rural and urban communities. In 2024, the program focused on schools, health centers, and community spaces, where rainwater harvesting and treatment systems—compliant with NOM127-SSA1-2021—are being installed. Up to five projects will be supported with a total **investment of MXN \$6 million**.
- ▶ **Rotogotas de Ayuda:** In collaboration with CENACED, we supported drought-affected families by donating over **1,400 water tanks** in seven states, addressing water scarcity that affects more than 12 million people in Mexico.
- ▶ **Escuelas con Agua:** Together with The Coca-Cola Foundation, the Mexican Coca-Cola Industry, and Isla Urbana, we installed **300 IoT-enabled rainwater systems** in schools located in high-water-scarcity areas, strengthening access to water in education.
- ▶ **Volunteering:** Over 50 employees from RSA and Rotoplas HQ joined **waterway cleanup** efforts in Mexico City, reinforcing our environmental and community commitment. Additionally, **reforestation** efforts were carried out by RSA in Monterrey and Puebla.

Argentina

- ▶ **Agua en Debate:** We engaged **1,000 students** from **46 schools** in four municipalities of Buenos Aires Province in water conservation discussions and activities.
- ▶ **Hábitat para la Humanidad:** We improved access to water for **1,700 people** in vulnerable neighborhoods and trained **350 community members** in water and sanitation practices.
- ▶ **Fundación Empujar:** As part of our social inclusion efforts, **540 young people** were mentored and supported by **13 Rotoplas employees** for training and job placement.
- ▶ **Training:** We delivered **760 hours of training** to over **3,700 people**, covering sanitation, water management, and the use of Rotoplas solutions.

Peru

- ▶ **Feria Expo Agua SUNASS:** **6,000 students** took part in a national contest on water-saving practices. Winning projects received Rotoplas products in recognition of their innovation.
- ▶ **SUNASS partnership:** **120 students** received water management training, and **564 students** in Comas municipality benefited from water tank donations, improving school water access.
- ▶ **Volunteering with TECHO:** In partnership with TECHO, **13 employees** helped install **10 water solutions** in rural communities.
- ▶ **NGO alliances:** We worked with Red de Corazones, Peruanos sin Agua, Nubes de Cambio, and others to donate **water tanks and systems** to schools and underserved communities.

To learn more
about social
investment in
each country,
please click here.

DRIVING AWARENESS THROUGH DIGITAL PLATFORMS

IP1

In partnership with various organizations, we provide three public, free access platforms designed to promote water conservation. These resources support individuals in expanding their knowledge of sustainable water management.

1

AGUA
.org.mx

Agua.org.mx

An interactive portal developed by the Fund for Environmental Communication and Education, encouraging collective participation in improving water management in Mexico.



[Click here](#)

2

Fan
del agua

Fan del agua

A dedicated online community aimed at raising awareness about responsible water use.



[Click here](#)

3

Huella
HÍDRICA
Uso Total de Agua

Water Footprint Calculator

A tool that allows users to estimate their water footprint based on personal consumption, habits, and lifestyle patterns.



[Click here](#)

User Experience and Quality of Life

GRI 3-3, 417-2, 417-3

Our users and clients are at the heart of everything we do. We strive to make water solutions not only accessible, but meaningful—delivered with care, responsiveness, and a genuine commitment to improving lives.

CUSTOMER EXPERIENCE PRINCIPLES



Be Empathetic
Your need is my need



Be Simple
We add value,
not steps



Be Agile
We anticipate
your needs



Be Memorable
We seek to exceed
your expectations



Customer Experience and Quality

USER EXPERIENCE CENTER OF EXCELLENCE (COE)

IP 3

The Center of Excellence (CoE) continues to analyze key areas to enhance our customer-centric approach and develop new capabilities. Through the Insights Center, we leverage data to better understand customer needs and expectations, strengthening our service strategy.

In 2024, our Customer Service Centers (SAC) in Mexico, Peru, and Central America addressed 154,685 inquiries and complaints, achieving a 96% satisfaction rate. We received no fines related to product labeling or marketing campaigns.

The CoE comprises three specialized areas focused on optimizing the user experience, ensuring continuous improvement, and identifying opportunities to enhance customer interactions.



Voice of the Customer (VoC)

Continuous monitoring of **VoC indicators** across all business units.

Satisfaction **surveys for services and products** to identify opportunities throughout the customer journey.

Targeted surveys to better understand *bebbia's* customer profile.

Lean validations and after-sales **evaluations**.

Strategic Design

Cross-functional, **customer-focused methodologies** for execution.

Value proposition analysis through on-site visits and interviews.

Innovation in product and service design, enhancing digital transition (app improvements).

Data-driven insights for enhanced decision-making.

Customer-centric Culture

Empowering teams with direct customer interaction to strengthen a customer-centric mindset.

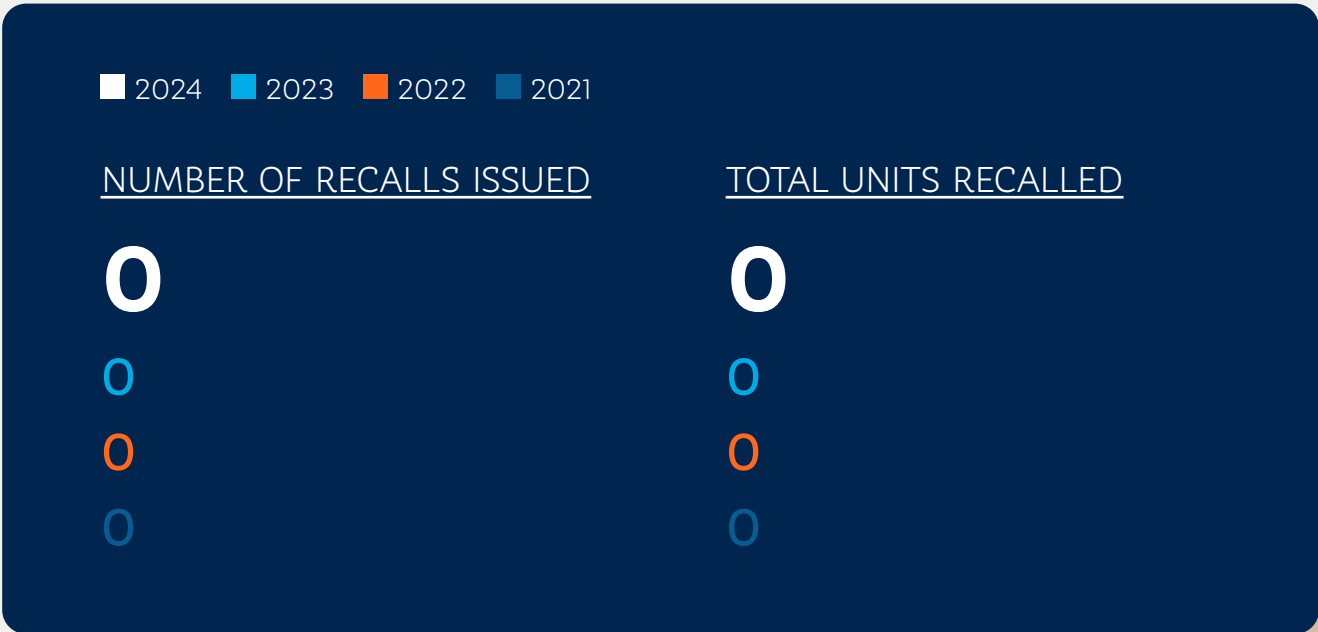
Redesigned **Net Satisfaction Score (NSS)** to enhance measurement.

Customer Experience Committees established across Mexico, Peru, Argentina, Central America, *bebbia* (residential & institutional), and RSA, operating weekly to drive continuous improvements.

Product recalls

At Rotoplas, we maintain strict product quality and safety standards, supported by robust quality management systems and ISO 9001 certification across multiple sites. As part of our risk prevention and customer protection strategy, we have clear processes in place to detect, manage, and report any product safety issues that may require market withdrawal or recall.

From 2021 to 2024, Grupo Rotoplas has not issued any product recalls. This result reflects our commitment to quality assurance throughout the product life cycle, from design and manufacturing to post-market monitoring. All our products are subject to rigorous testing, including compliance with applicable national and international safety standards.



We also provide mechanisms for customers and stakeholders to report potential defects or safety concerns through dedicated customer service lines and digital contact forms available on our website. In parallel, our internal protocols allow for immediate cross-functional coordination between quality, legal, and supply chain teams in the event of a safety alert or regulatory intervention.

Our performance is reviewed annually, and product safety indicators are monitored as part of our Customer Experience Committee oversight. Should a recall ever become necessary, our systems enable prompt and traceable withdrawal procedures, aligned with international guidelines for risk mitigation.



Net Promoter Score (NPS)

IP 3

As part of our sustainability strategy, and being one of our six public targets, significant progress has been made in regards to customer satisfaction. In 2024, we reached 80 in the Net Promoter Score (NPS). We have strengthened our customer service through AI-driven initiatives, enhancing our ability to anticipate needs and improve engagement.

To measure customer experience, we conduct a comprehensive assessment focusing on product quality, service, and overall experience.

Customers assessed per region



Customer experience improvements led to record-high satisfaction scores by year-end.

AI-driven analytics optimized our ability to respond to customer needs.

The implementation of Customer Experience Committees in Mexico, Peru, Argentina, Central America, and *bebbia* has enhanced service agility.

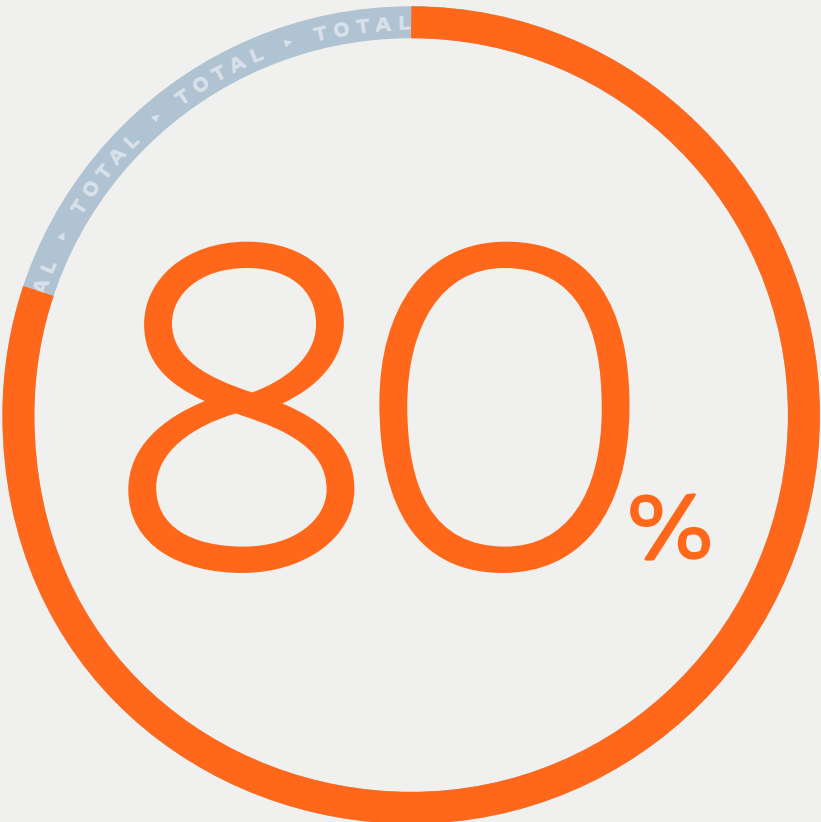
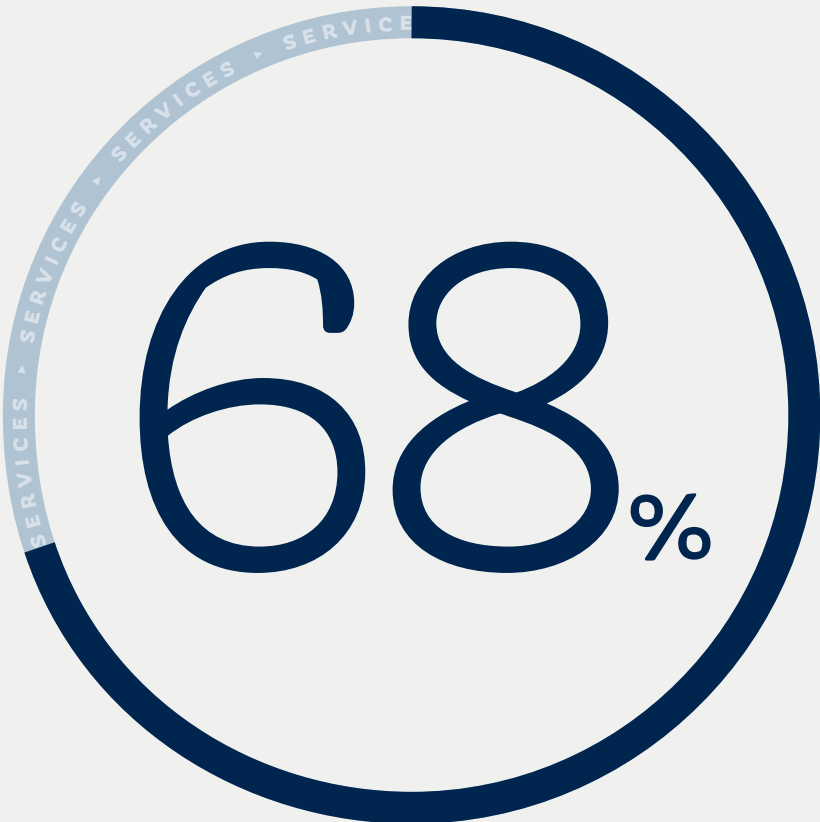
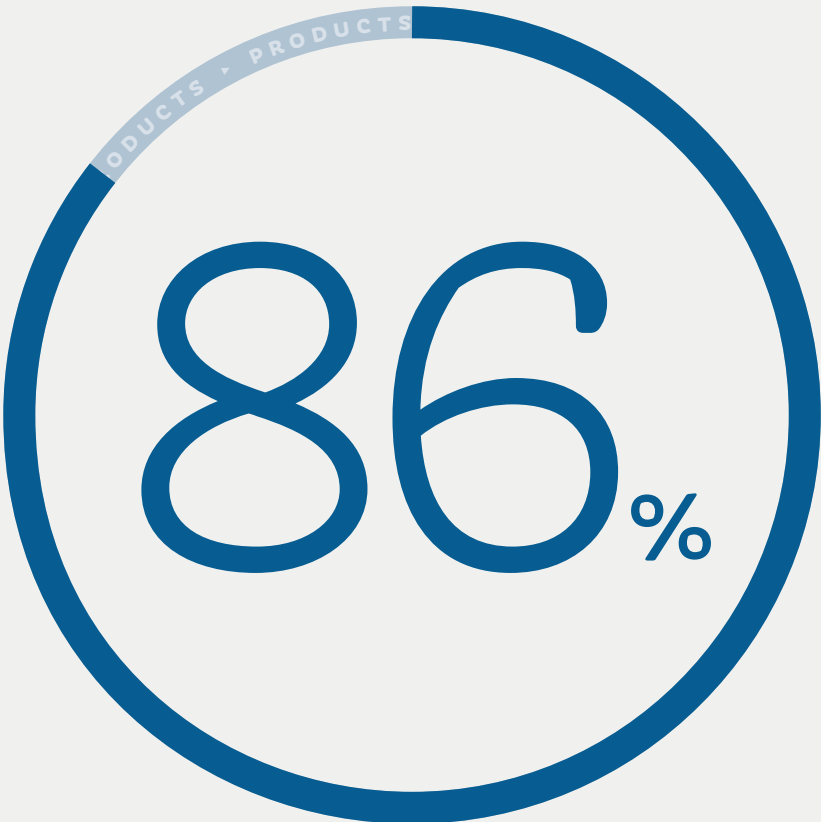


NPS Grupo Rotoplas

2024 GROUP TARGET: 76%

■ Products ■ Services ■ Total

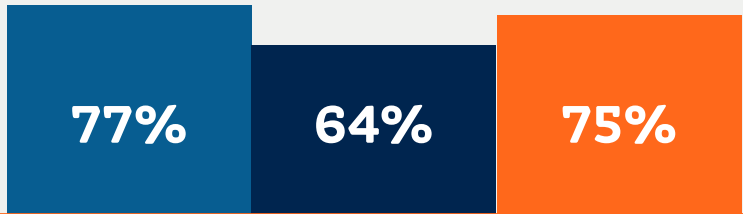
2024



2022



2023



Our Workforce

GRI 3-3

SDG 3, 5, 8, 10

Our employees drive customer satisfaction and long-term business sustainability.

In 2024, we strengthened talent attraction, retention, and engagement through strategic initiatives, including leadership development, digitalization, and inclusion programs.

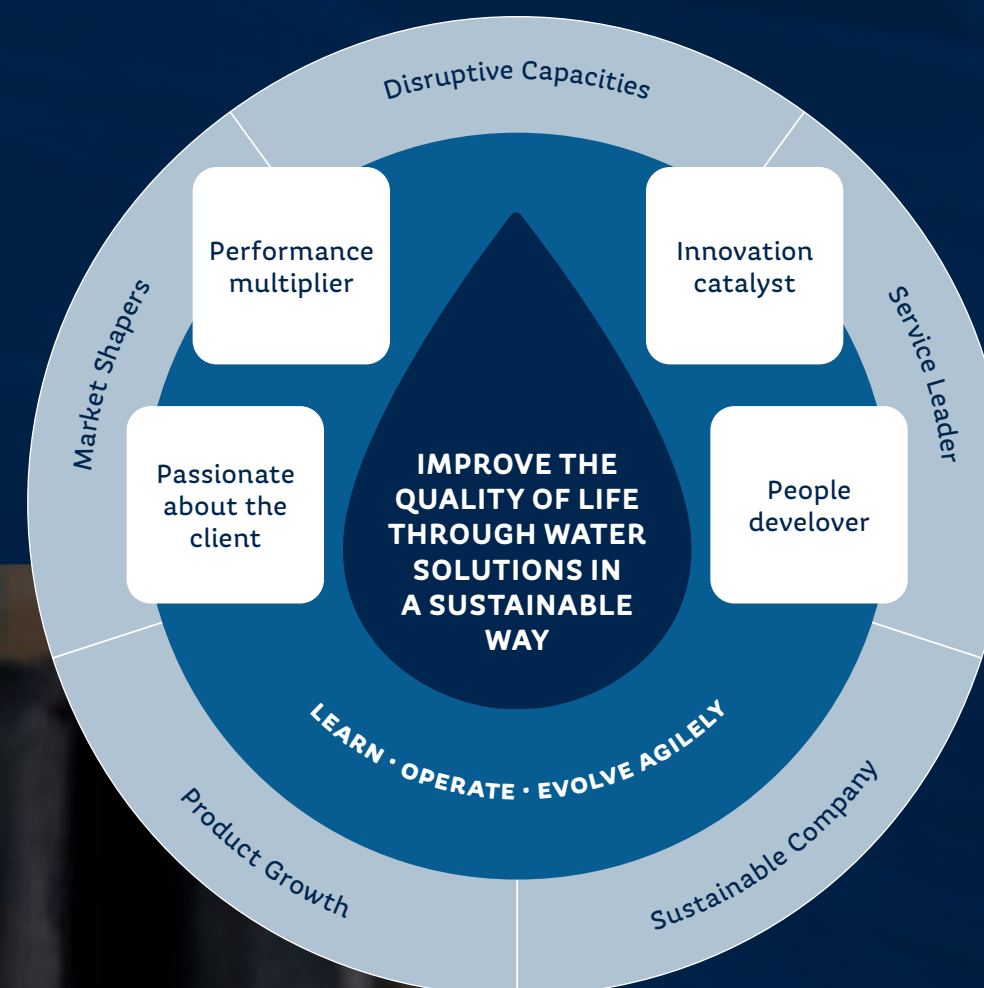
Employee satisfaction saw a 7 point increase, reflecting a stronger workplace culture. Programs like ReConoce, Rotoawards and AI-driven tools enhanced employee experience and efficiency. We continue fostering a dynamic, inclusive, and future-ready workforce.

Workforce Overview

GRI 3-3

SDG 3, 5, 8, 10

We see our team as the engine of our success. Through the Flow program and the Rotoplas Way, we promote a **safe, inclusive, and growth-oriented workplace**, where people drive innovation and contribute to positive social and environmental impact.





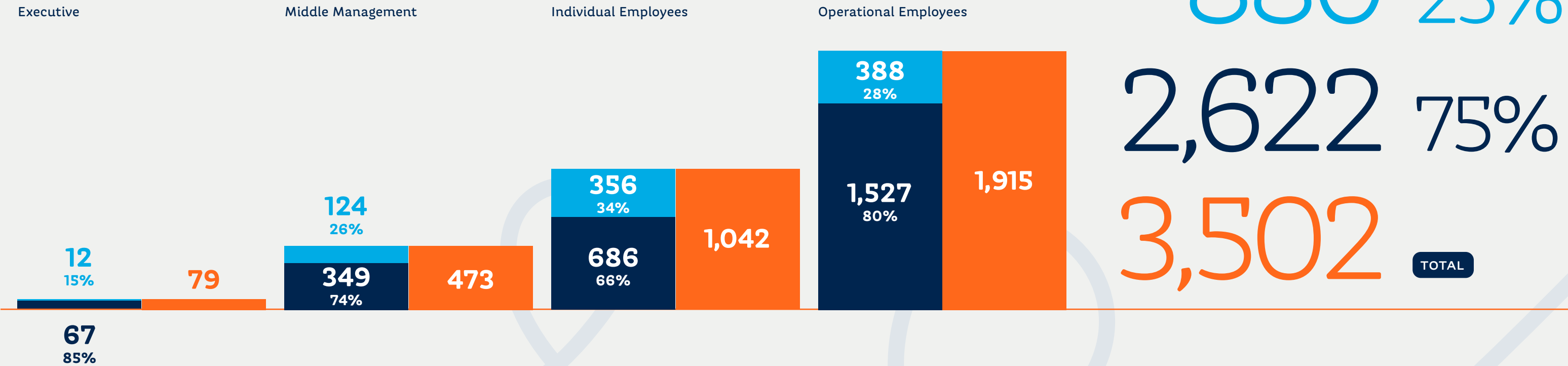
By the end of 2024, Rotoplas’ workforce totaled 3,502 employees, 880 of whom were women and 2,622 men, representing a diverse range of nationalities and regions.

This total includes all actively employed personnel as of December 31, 2024, across various categories: executive, middle management, individual contributors, and operational employees.

Our commitment to diversity and inclusion remains strong, with female representation increasing to 25%, 1% higher than 2023.

KEY ENVIRONMENTAL PERFORMANCE INDICATORS

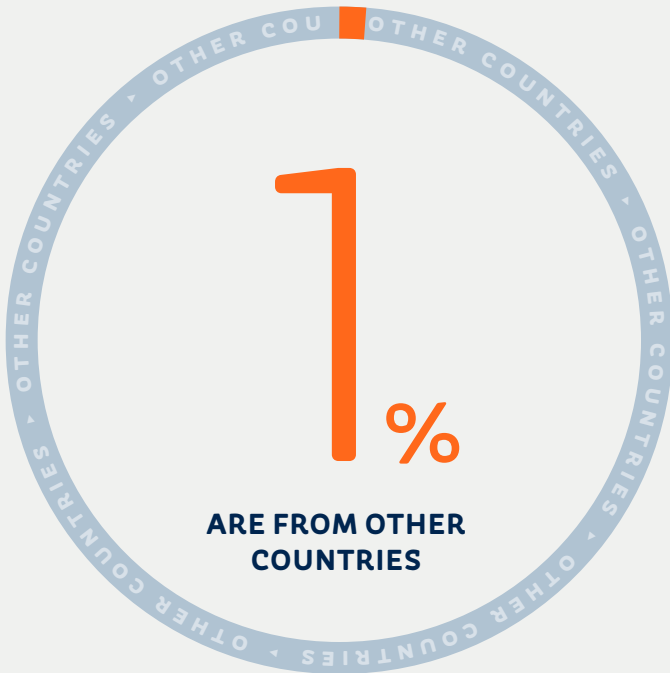
GRI 2-6
■ Women ■ Men ■ Total





Workforce breakdown by nationality

GRI 2-6



1,903 of our employees are unionized⁴ (54% of our workforce)

² The breakdown of our workforce by nationality is directly related to the number of workers employed in each country.
³ Corresponds to employees with Guatemalan, Nicaraguan, Honduran, Salvadoran and Costa Rican nationality.
⁴ We respect our employees' right to free association, with 54% forming part of one of the 12 *Grupo Rotoplas* unions in Mexico or Argentina. We do not have unionized employees in the other countries where we operate. In the past 5 years, we have had no strikes in any of our locations.



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

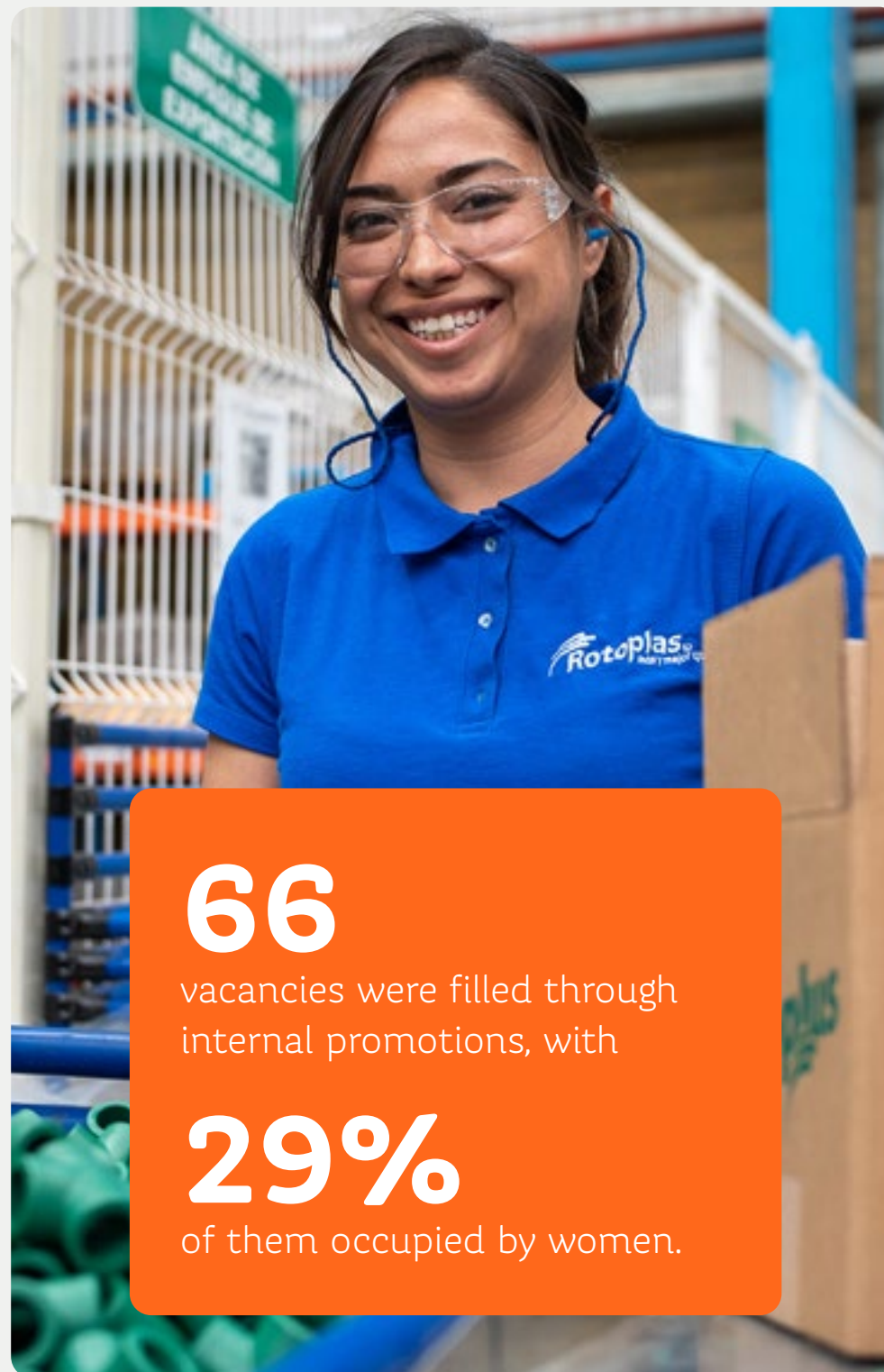
Turnover and New Hires

GRI 3-3, 401-1, 404-2
IP 6

As a key employer in the regions where we operate, Rotoplas continues to invest in innovative recruitment and retention strategies to strengthen our workforce and drive local economic and social progress.

AI-driven tools, such as Eightfold.ai, have enhanced our ability to identify diverse talent, eliminate biases, and optimize skills assessments.

In 2024,
We hired 1,337 new employees, with 68.3% under indefinite contracts and with 30% of them occupied by women.



TALENT DEVELOPMENT AND RETENTION

Rotoplas Leadership Academy – 2024

TARGET

Develop future leaders and strengthen managerial capabilities across all administrative levels.

DESCRIPTION

Comprehensive training program focused on strategic competencies, leadership, and innovation to align with long-term business goals.

2024 RESULTS

Identified and developed 18 key leadership competencies. Strengthened leadership across RSA and *bebbia*. Integrated AI into training for enhanced decision-making.

63% of the administrative workforce completed the program between its launch in 2020 and the end of 2024.

Rotoplas Leadership Model

IP 6

TO UNDERSTAND

Leaders who deeply embody the new Rotoplas leadership model.

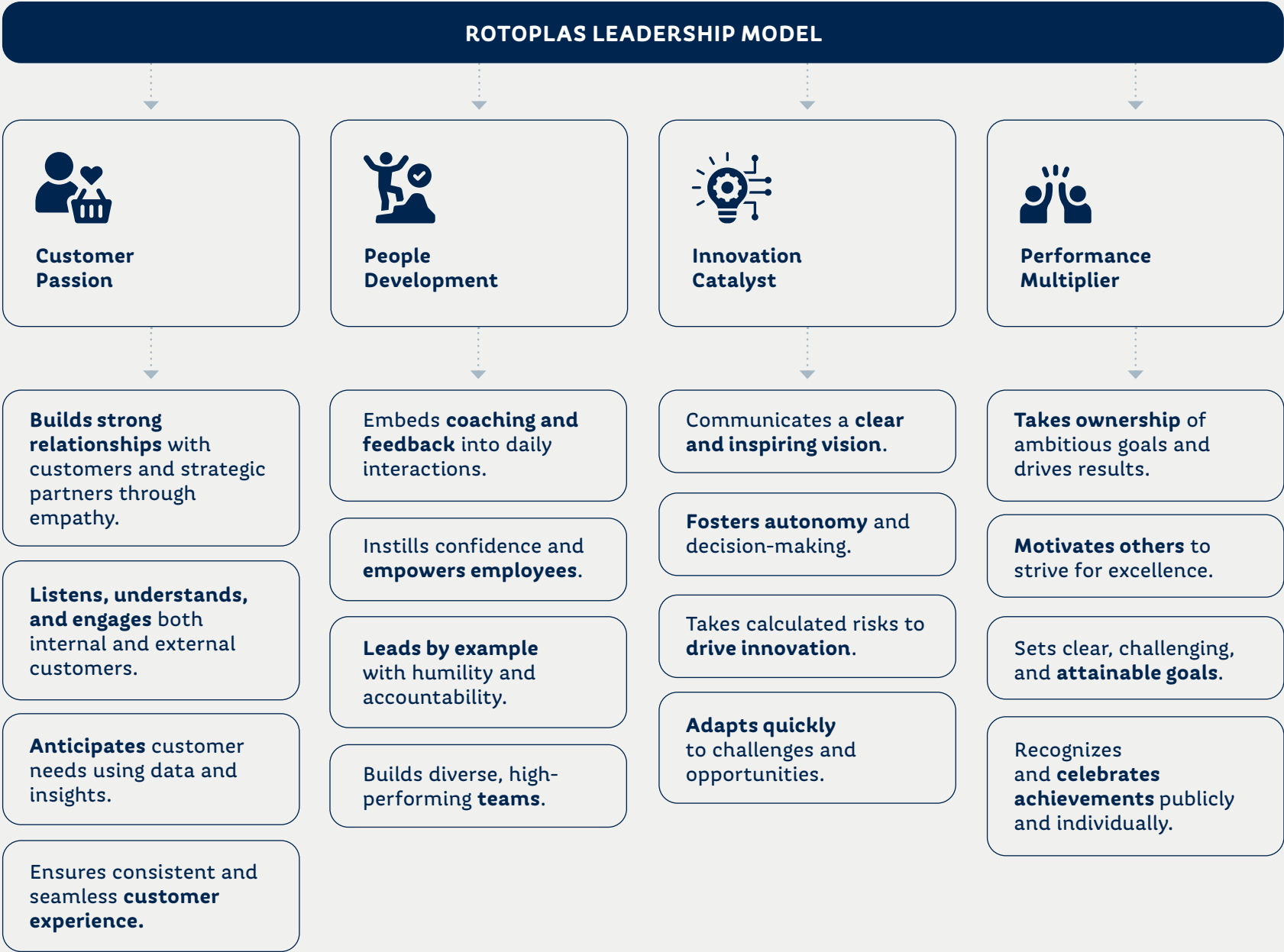
TO BE

Leaders who apply new capabilities and foster a culture of continuous learning and adaptability.

TO DO

Leaders who actively develop their teams, driving innovation and collaboration.

We embrace the Rotoplas Leadership Model, built on four core pillars that define our identity:





Empowered 205 leaders in Brazil, Peru, and Argentina, raising Leadership Academy participation to 63% from 59%.

1,352
employees enhanced their skills through AprendeR courses.

Delivered
30,447
training hours, with 59% conducted online.



Professionals in Development Program (PRODES)

IP 6

TARGET

University students in their final years.

DESCRIPTION

A two-year, part-time program where participants engage in four projects across different areas of Rotoplas, gaining hands-on experience. PRODES serves as a talent pipeline, with participants eligible for full-time positions upon completion.

2024 RESULTS

7 participants:
2 in Corporate Center and 5 in México and Central America.

TURNOVER

In 2024, we had a total of:

- ▶ 1,342 indefinite contract departures at a Group level, 59.5% of which were voluntary.
- ▶ Voluntary turnover rate of 16.07%.

In 2024, total turnover reached 41.6% for women and 39.0% for men, with voluntary turnover at 16.5% and 15.9%, respectively.

Grupo Rotoplas Voluntary Turnover Rate



For further information about turnover in 2024, please click here.

Turnover rate does not include departures due to transfer, retirement, death, or temporary positions.



Diversity, Equality and Inclusion

GRI 2-23, 2-24, 3-3, 401-3, 406-1

At Rotoplas, **diversity, inclusion, and gender equality** are essential to our corporate culture. We recognize that a diverse workforce fosters **innovation, competitiveness, and enhanced customer service**. Through inclusive policies and programs, we are committed to **equal opportunities and a respectful workplace for all employees**.

Our **Diversity and Inclusion Committee** oversees initiatives to promote **gender equity, labor equality, and non-discrimination**, aligned with the **Mexican Standard NMX-025 in labor equality and non discrimination**. We continue enhancing **work-life balance, career development, and representation** across all levels.

Our Diversity and Inclusion Committee leads ongoing action plans, supported by three **subcommittees: Gender, LGBTIQ+, and People with Disabilities**. These subcommittees are part of the working groups within the Sustainability Committee, ensuring a structured approach to inclusion. Each group includes HR representatives, cross-functional leaders, and employee volunteers, all dedicated to advancing our diversity goals and fostering an inclusive work environment.



We reaffirmed our adherence to the “Principles to Promote Equality and Diversity” of PrideConnection and the Mexico City Council to Prevent Discrimination (COPRED).



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

Core action areas and initiatives by subcommittee

GENDER

#MujeresRotoplas
(#RotoplasWomen) campaign in March.

Monitoring of pay gap, female turnover and hiring indicators.

Evaluation of key criteria aligned to the **Mexican Norm NMX 025** in labor equality and non-discrimination.

Gender-related conferences, internal podcasts, webinars and workshops.

Continuous communication of the **Confía Rotoplas** reporting channel to all employees, and monitoring of gender-related cases in the Ethics Committee.

Group commitment level to our **Zero Tolerance Against Gender Violence** policy through mandatory courses assigned in the Aprender platform:

- Reinforcement on the Code of Ethics
- Tackling Gender Violence

Women’s Circle: Over 150 participants from Mexico, Central America, Peru and Argentina where they interact with different activities, such as a reading circle, life experiences from Rotoplas coworkers, and conferences.

Participation in the **March 8** demonstration in Mexico City.

LGBTIQ+

#AtréveteASerTú (#BeYourself) and #OrgullosamenteRotoplas (#ProudlyRotoplas) campaigns launched in June to celebrate diversity.

An employee-driven episode of RotoplasTV on **allyship for minorities**.

Launch of the **first Diversity and Inclusion Survey** across employees in Mexico, Central and South America.

Internal communications on diversity and inclusion, shared with all employees.

Participation in **Mexico City’s Pride** demonstration.

Affiliation with **PrideConnection**, providing training, resources and events to support workplace equality.



PEOPLE WITH DISABILITIES

Development of a yearly work plan in collaboration with *Éntrale*, an initiative developed by the **Mexican Business Council** to promote work inclusion of people with disabilities.

Internal communication materials distributed across employees regarding basic concepts about disabilities.

Rotoplas Argentina signed the “**CEO for inclusion**” commitment to increase participation of people with disabilities in Argentina’s workforce.

Sign language workshop for employees in the San Martin plant in Argentina.

Development of an **internal policy** and procedure regarding reasonable adjustments for people with disabilities in the hiring process.

Participation in the “**People with disabilities**” demonstration in Mexico City.



DEI CONFERENCES AND WORKSHOPS

Topics

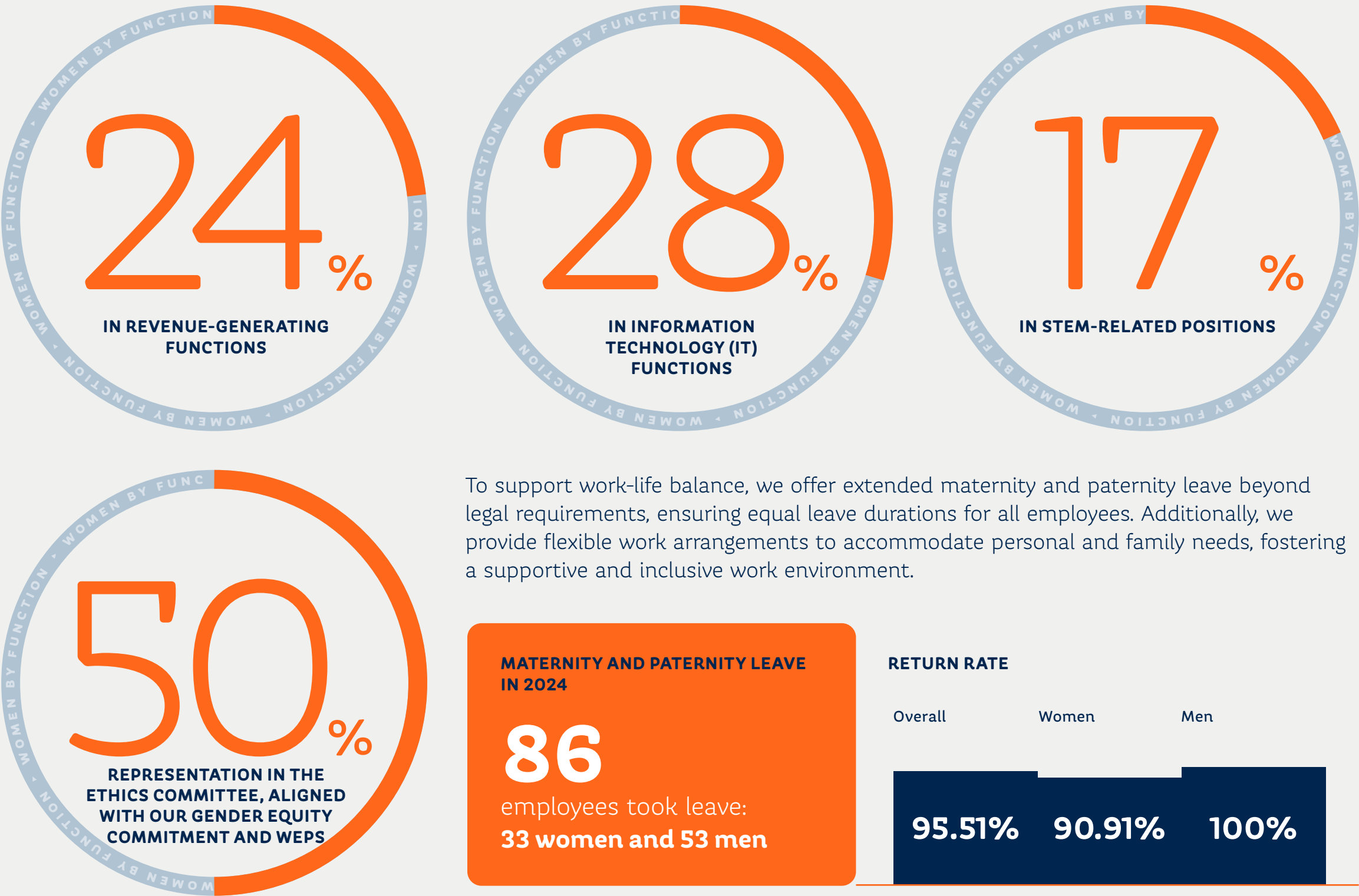
- ▶ **Kindness and compassion** - Rotoplas Women (session provided by AYAM)
- ▶ RotoplasTV - **Leadership has no gender**
- ▶ RotoplasTV - **How to be an ally in terms of diversity and inclusion?**
- ▶ **Allyship in the workplace**, training for an inclusive culture
- ▶ **Understanding SDG 5** on gender equality
- ▶ Rotoplas TV: **Put on Your Sustainable Lensess**
- ▶ **Gender equality** in global markets

Over 500 employees participated in various diversity and inclusion training sessions and webinars during 2024.

Gender Equality

Women represent 25% of our workforce, with notable participation in revenue-generating, IT, STEM, and engineering roles, and 50% representation on the Ethics Committee.

REPRESENTATION OF WOMEN BY FUNCTION



Remuneration

GRI 405-2

Aligned with our Diversity Policy, we provide equal opportunities to all employees, ensuring that compensation is based on roles, responsibilities, and performance, free from gender or other biases.

In Mexico, we conduct an annual salary review in compliance with the Federal Labor Law and reassess benefits and allowances every two years to maintain market competitiveness. In Argentina, salaries are negotiated at the national level between unions and industrial chambers, ensuring fair and industry-aligned compensation. We are committed to providing equitable and competitive compensation that promotes employee well-being across all the countries where we operate.



39% of our employees participate in a performance-based variable compensation scheme. Additionally, executives receive bonuses tied to the annual results of their respective areas.



Labor practices commitment and programs

GRI 2-23, 2-30

At Grupo Rotoplas, we are committed to upholding fair and decent labor conditions across all regions where we operate. Our Labor Practices Policy reflects our adherence to international standards such as the ILO Declaration on Fundamental Principles and Rights at Work, the UN Guiding Principles on Business and Human Rights, and the OECD Guidelines for Multinational Enterprises.

Our approach to labor practices includes a comprehensive framework that covers the following:

LIVING WAGE

While all our employees receive compensation above the local legal minimum, we are actively analyzing alignment with recognized living wage benchmarks across the regions where we operate.

WORKING HOURS & OVERTIME

We monitor and manage working hours in accordance with national legislation and company guidelines. Overtime is compensated as required by law, and we strive to reduce excessive work hours across all operational sites.

GENDER PAY EQUITY

We regularly conduct internal audits to assess gender pay gaps and promote equal remuneration for work of equal value. Additionally, we provide public evidence of our gender pay gap and our efforts in diversity, equality and inclusion.

EMPLOYEE CONSULTATION

We maintain open channels of dialogue with worker representatives, including 14 unions across Mexico and Argentina, covering 54% of our workforce. We engage regularly to review working conditions, health and safety protocols, and collective bargaining matters.

SOCIAL PROTECTION

All Rotoplas employees are covered by statutory health, pension, and employment benefits, with additional corporate benefits including private insurance and wellness programs.

PAID LEAVE

We enforce compliance with local labor laws ensuring that all employees receive and take their paid annual leave entitlements.

TRANSITION TRAINING

In alignment with our sustainability strategy, we are expanding reskilling and upskilling initiatives to support employees in adapting to digital and environmental transformations.

This framework applies not only to our direct operations but also extends to contractors and business partners through our Supplier Code of Conduct and due diligence mechanisms.

We maintain transparency by disclosing labor practices and metrics annually and are committed to continuous improvement through internal audits, stakeholder engagement, and adherence to evolving global standards.

IN 2024

21%

of our workforce
had remote
working benefits

54%

of our workforce
is unionized

As part of our digitalization strategy, we provided training on artificial intelligence to all our administrative employees.

Training and Talent Development

GRI 3-3

Training

To foster the personal and professional development of our employees, we offer training initiatives aimed at ensuring their continuous growth. This includes conducting talent review assessments, which enable us to identify areas for improvement and development. We subsequently tailor soft skills programs to address these needs, integrating them into customized development plans. During 2024, training was mandatory for our employees in the following subjects:

TRAINING SUBJECTS



Preventing Gender Violence and Promoting Diversity and Inclusion



Reinforcing Rotoplas' Code of Ethics



Integrity and Anti-Corruption Policy



Artificial Intelligence



Sustainability onboarding for new employees





AprendeR Platform

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

Our e-learning platform, AprendeR, provides a flexible and accessible training solution for employees. It supports remote learning and offers customized scheduling, allowing our team to develop their skills and expand their knowledge at their own pace.

17,910

online hours delivered in 2024

30,447

training hours delivered in 2024:

30,447

to administrative employees and
16,569 to operational employees

3,460

participants were trained through
AprendeR courses during 2024

Training Hours Distribution by Region

Rotoplas is committed to developing its workforce through continuous training. In 2024, we provided learning opportunities across all regions, with Argentina and Mexico leading in total training hours.

Argentina led with 51% of total training hours, followed by Mexico (33%), Peru (11%), Central America (3%), Brazil (1%), and the U.S. (1%)

Investment in Talent Development

In 2024, we strengthened our investment in training and leadership programs across all regions, ensuring our teams have the skills and knowledge to drive innovation and operational excellence.

MXN \$5.9 million
invested in the
training of our
workforce.

IN 2024, WE INVESTED IN TALENT
DEVELOPMENT ACROSS REGIONS:

MXN \$4.0M

in Mexico & Central America

MXN \$1.5M

in Argentina

MXN \$421k

in Peru

MXN \$38k

in Brazil

Additional Development Programs

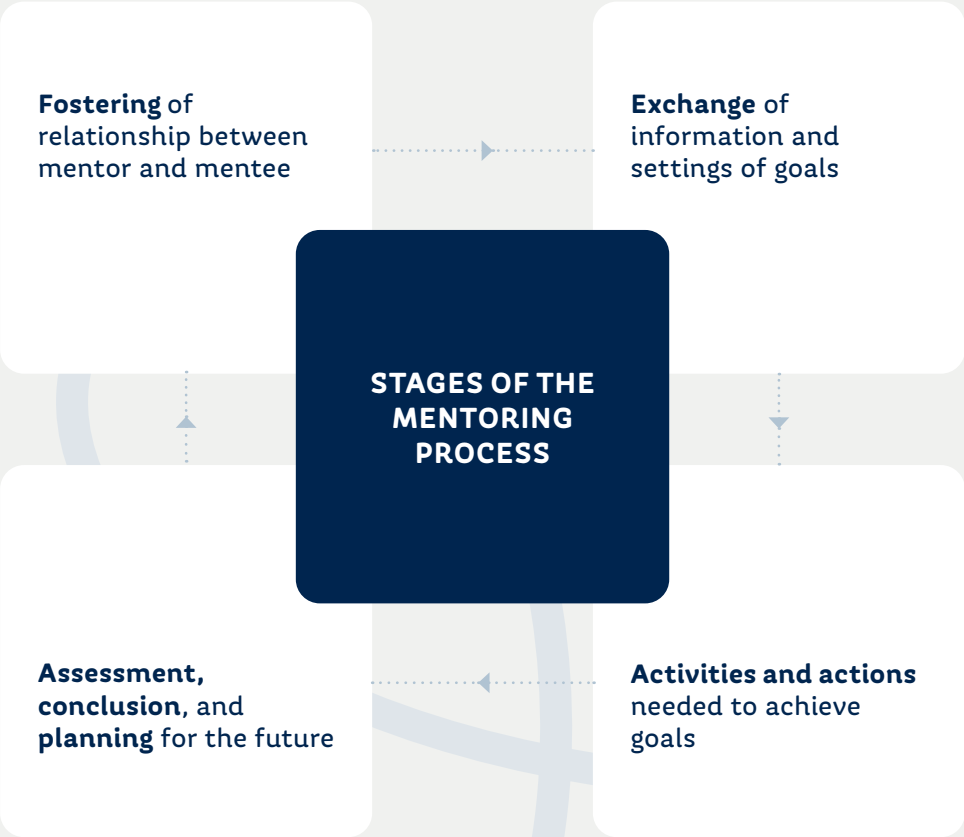
GRI 404-2, 404-3



MENTORING INITIATIVES

Launched in July 2022, our mentorship program strengthens organizational knowledge by fostering talent by exchanging experience, insights, and vision among leaders. This initiative, in its second year, has delivered meaningful results, enhancing professional growth and leadership development.

15 mentees were part of the 2024 cohort of this program.





PERFORMANCE EVALUATIONS

GRI 3-3, 404-3

We conduct annual performance evaluations to assess the strengths and development areas of our administrative employees. These evaluations do not apply to operational or temporary employees.

Our evaluations ensure that employees uphold ethical principles and embrace a culture of compliance, reinforcing their commitment to Grupo Rotoplas' development. To support this, mandatory training for administrative employees includes courses on Compliance, Gender Violence, Personal Data Protection, and the Leadership Academy, highlighting our dedication to cultivating a responsible and ethical workforce.

We implement two key evaluation methods

PERFORMANCE MEASUREMENT DASHBOARD

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

85% of administrative employees were evaluated in 2024 using this tool.

360-DEGREE EVALUATION

Focused on individuals in leadership positions, based on the Rotoplas Leadership Model.

100% of administrative employees participated in this assessment.

PERFORMANCE EVALUATION FRAMEWORK

Rotoplas evaluates performance through a structured, multi-level approach that aligns with the company's Objectives and Key Results (OKRs) and fosters leadership development.

This dual-assessment model ensures alignment with corporate strategy while strengthening leadership development and organizational health.

Evaluation Methods by Employee Category

EXECUTIVES

Assessed on strategic objectives based on Grupo Rotoplas' OKRs.

Evaluated through the 360° Evaluation and Organizational Health Index (OHI).

The final score is integrated into talent indicators for overall performance assessment.

MIDDLE MANAGEMENT & INDIVIDUAL EMPLOYEES

Measured against strategic objectives linked to OKRs.

Evaluated through the 360° Evaluation and OHI to assess leadership effectiveness and organizational impact.

Recognition and Performance-Based Compensation

UNITS OF REFERENCED VALUE (UVR) PLAN

In 2024, the Units of Referenced Value (UVR) Plan was expanded beyond key executives to **include senior managers**, strengthening alignment with corporate objectives. This variable compensation scheme rewards achievements and results, with **virtual units tied to the value and economic rights of the Company's shares**, reinforcing long-term commitment and performance.

ReConoce PROGRAM

Launched three years ago, the ReConoce Program fosters a culture of appreciation and continuous feedback among administrative employees. It recognizes contributions in key areas such as training, workplace behavior, well-being, organizational culture, and leadership. Employees earn redeemable points for their achievements, reinforcing engagement and motivation.

Additionally, employees that have a certain level of seniority (5, 10, 15, 20, 25, and 30 years) are awarded with "Reconoce" points based on their time with the company, as well as their performance, and can exchange these points for health and wellbeing benefits, travel points, among others.

These initiatives complement Rotoplas' strategic focus on talent development, recognition, and leadership growth, as reflected in the 7 point increase in employee satisfaction.



Occupational Health & Safety

GRI 3-3 , 403-1, 403-2, 403-4, 403-5, 403-7, 403-8, 403-9, 403-10
SASB RT-CH-320a.2, RT-CH-540a.1

Employee health and safety are top priorities. We foster a culture of prevention by ensuring safe work environments, mitigating risks, and reducing potential accidents and illnesses that could impact physical and mental well-being.

Health, Safety, and Environment (HSE) Management Model

Our HSE Management Model ensures the integrity and safety of our employees, contractors, suppliers, logistics operators, and visitors. This model is guided by the HSA Policy and supported by three dedicated committees.



To ensure the consistent implementation of our **Hygiene, Workplace Safety, and Environmental Policy**, we operate through a structured governance model at multiple levels of the organization. These committees facilitate accountability, compliance, and continuous improvement across all regions and facilities:

Hygiene, Workplace Security and Environment Policy


HSE Central Committee - Composed of the Group’s management team and country managers, reporting to senior leadership through the Corporate Practices Committee and the Board of Directors.

Regional Committees, which includes country managers and regional coordinators that oversee local implementation.


HSE Plant Committees, comprising managers, coordinators, department heads, supply chain representatives and workforce members, ensuring operational safety in each facility.

To learn more about our Hygiene, Workplace Safety, and Environmental Policy, [click here](#).


KEY SAFETY INITIATIVES IN 2024




Ergonomic and workplace adaptation measures to reduce injury risks.



Behavior-based safety training to reinforce best practices.

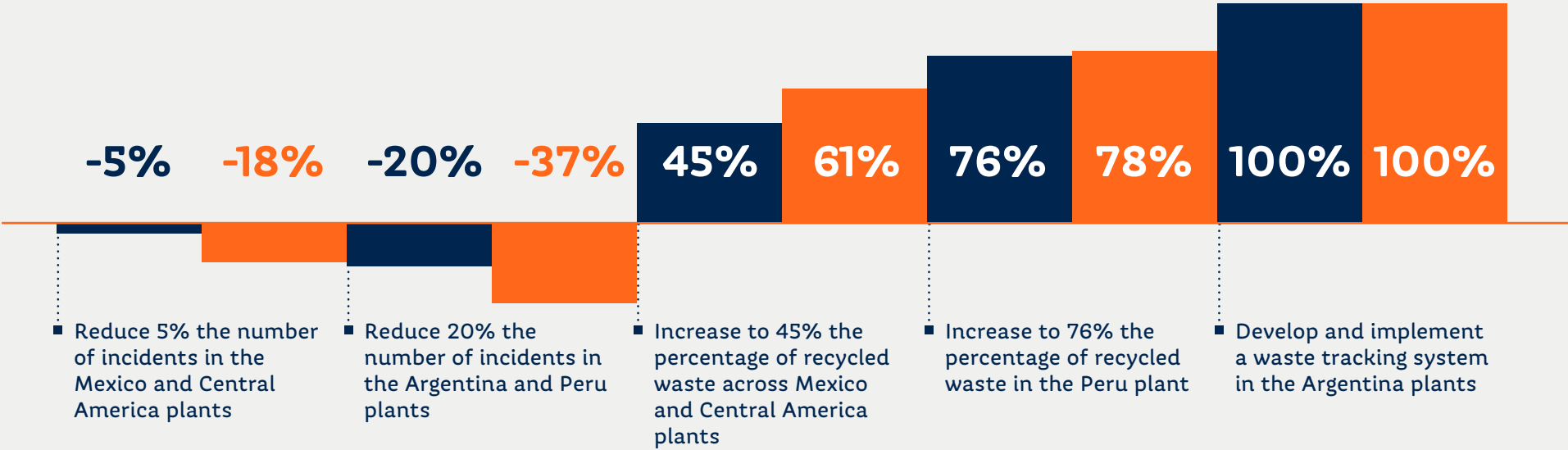


Emergency response training and drills across all facilities.



Increased focus on **mental well-being**, reinforcing work-life balance and psychological support programs.

KEY 2024 TARGETS
GRI 403-4, 403-9, 403-10
■ 2024 Target ■ 2024 Result



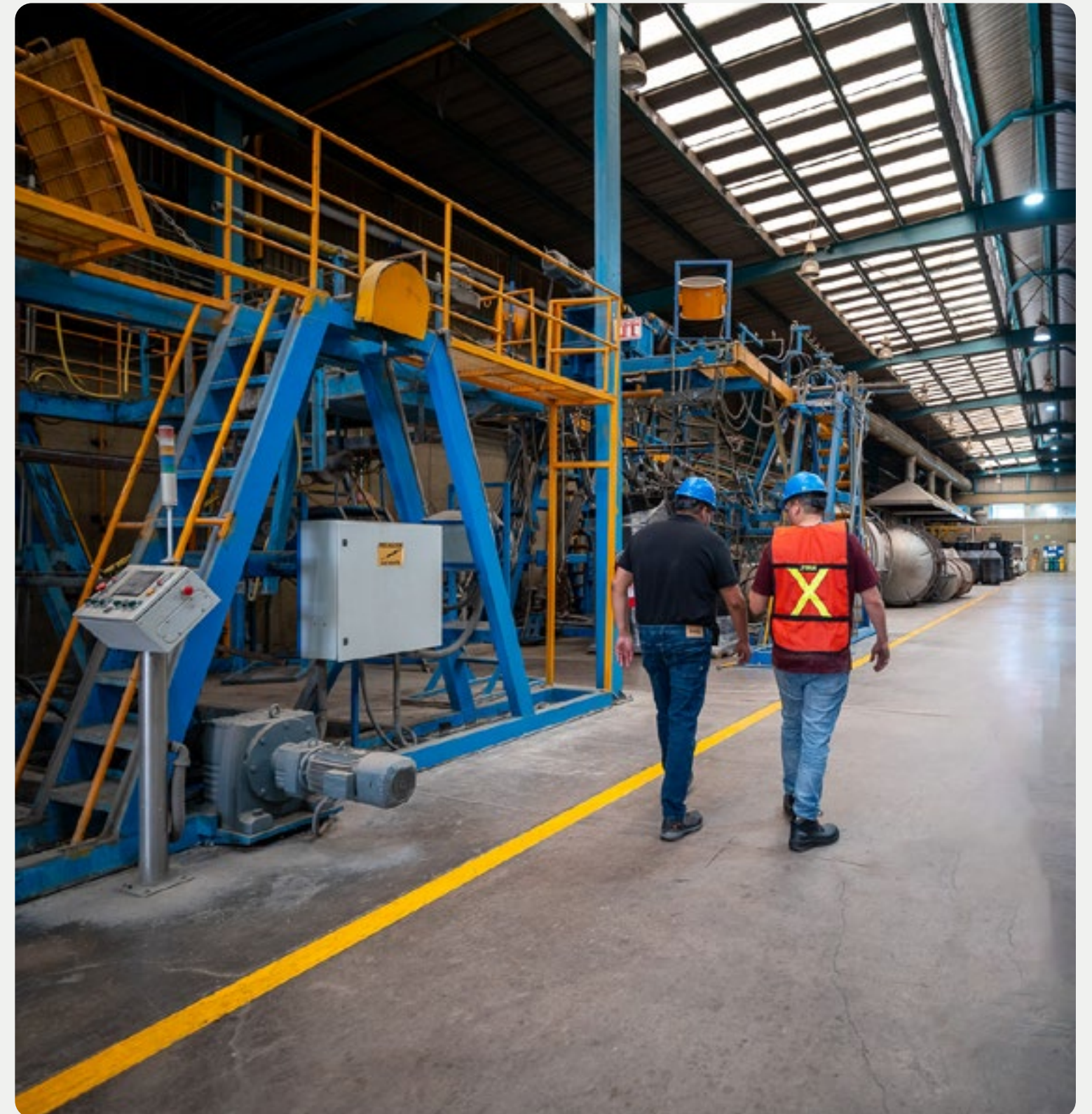
Occupational Health & Safety Certifications

Our commitment to workplace safety and environmental responsibility is reinforced through certifications such as **ISO 45001**, **ISO 14001** and **Industria Limpia**, which ensures compliance with international best practices in health, safety, and environmental management.

In 2024, our plants in Lerma, León (Mexico), and Lurín (Peru) successfully renewed their ISO 45001 certification, demonstrating ongoing improvements in risk prevention, employee training, and compliance with legal and safety standards.

Additionally, we expanded HSE initiatives across multiple facilities, incorporating:

- ▶ **Workplace safety** assessments and risk management programs.
- ▶ **HSA (Health, Safety, and Environment)** walks, ensuring compliance with safety protocols.
- ▶ **Incident investigation procedures** to strengthen accident prevention strategies.
- ▶ **Personal protective equipment (PPE)** enhancements, improving workplace safety conditions.
- ▶ **Training programs aligned with ISO 45001** to reinforce hazard identification and emergency preparedness.



Health & Safety Training and KPIs

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

During the year we implemented comprehensive health and safety training programs across all plants and corporate offices, focusing on accident prevention, risk management, and workplace safety best practices. These sessions reinforced safe behaviors, emergency preparedness, and compliance with ISO 45001 standards, ensuring a safer and more resilient work environment for all employees.

HEALTH AND SAFETY KEY INDICATORS FOR EMPLOYEES AND CONTRACTORS:

2024

2023

2022

N° OF MINOR INJURIES

125
72
NA

N° OF LOST TIME INJURIES

56
42
63

N° OF OCCUPATIONAL DISEASES

2
1
1

N° OF CASUALTIES

0
0
0

N° OF DAYS LOST DUE TO INJURY

573
705
1,804

LOST TIME INCIDENT RATE

0.93
0.89
1.87

INDEX OF OCCUPATIONAL DISEASES

0.57
0.03
NA

ABSENTEEISM RATE

16.36
20.24
27.43

DURING 2024:

100%
of incidents were investigated

100%
of leaders participated in HSE tours

85%
of participation in the annual training plan

LTIR (Lost Time Incident Rate) is calculated since 2023 using the SASB formula (number of lost time injuries/total worked hours) *200,000.

The total amount of worked hours in 2024 was 12,077,491.

NA: Not Available

Organizational Wellness

GRI 3-3, 201-3, 401-2, 403-2, 403-3, 403-6
IP 7

Promoting a healthy and balanced work environment is central to our people strategy.

Acknowledging the connection between well-being and team performance, we have expanded our physical, mental, and financial health programs to enrich the overall employee experience and boost engagement.

KEY WELL-BEING INITIATIVES IN 2024

- ▶ **“I Choose to Be Well” Program:** A holistic initiative supporting nutritional, psychological, physical, and financial well-being.
- ▶ **Annual Health Fair:** A platform offering interactive workshops and activities promoting healthy habits and a balanced lifestyle.
- ▶ **Diversity and Inclusion webinars,** to foster an equal opportunity and non-discriminatory environment.
- ▶ **Mental Well-Being Support:** Expanded psychological assistance and resilience programs to foster emotional health and stress management.

These initiatives reflect our commitment to employee well-being, reinforcing a positive and productive workplace culture.

450

people attended the Annual Health Fair activities during 2024

302

people responded to our 2024 Diversity and Inclusion Questionnaire



Employee Benefits and Well-Being Programs

Rotoplas continues to enhance employee health, wellness, and financial stability through various benefits and strategic partnerships. These initiatives support physical, mental, and financial well-being, ensuring a comprehensive work-life balance



Work Environment

We continue to evolve our well-being strategy by integrating mental health support, flexible work models, and AI-driven tools to enhance engagement and satisfaction. In 2024, our annual Rotoplas Way survey achieved a 94% participation rate, reflecting strong employee trust and alignment with our workplace culture. This approach ensures a work environment that prioritizes both productivity and holistic well-being.

Our in-house survey evaluates critical well-being factors, including:

- ▶ **Workplace satisfaction and motivation.**
- ▶ **Employee mental health**, work-related stress and happiness.
- ▶ **Leadership effectiveness and team dynamics.**

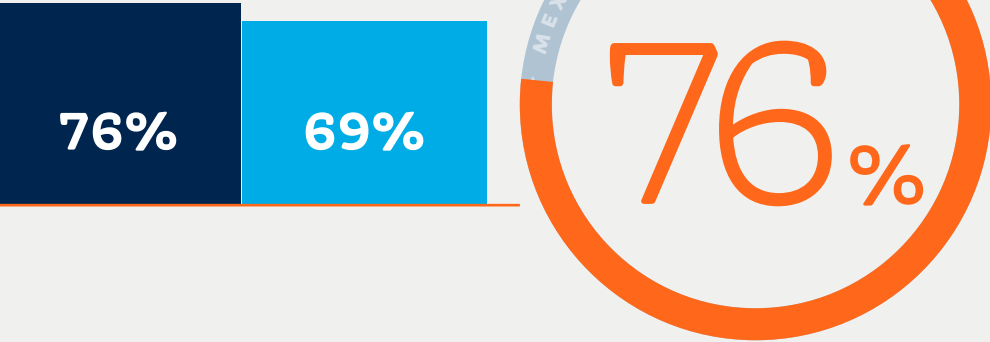


SATISFACTION RESULTS

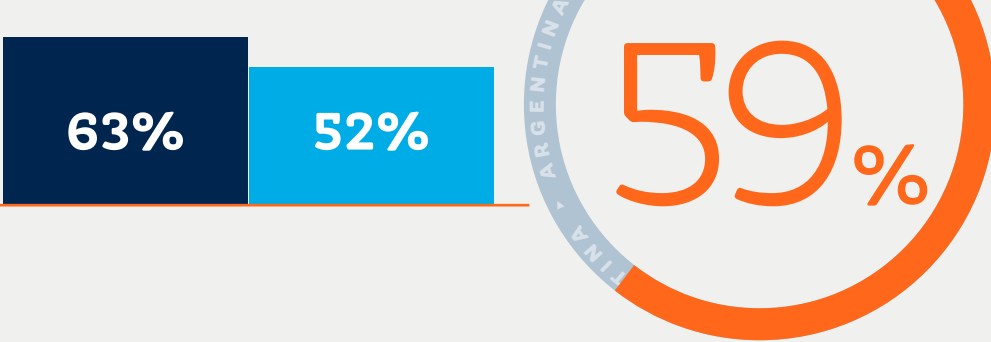
IP 7

2022 Great Place To Work 2023 Rotoplas Way 2024 Rotoplas Way

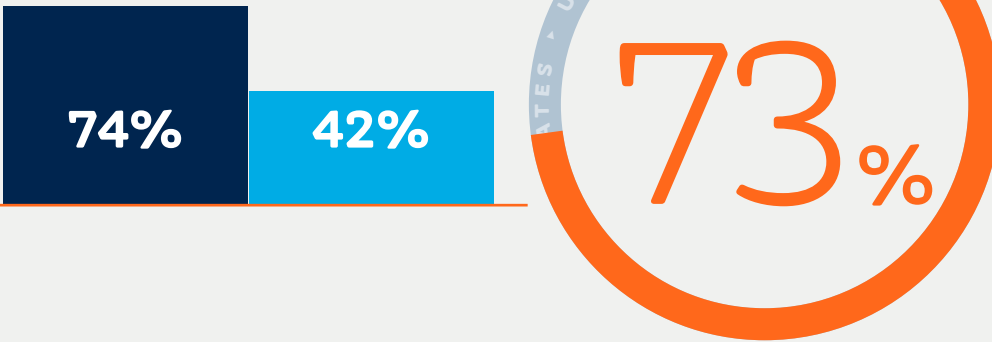
Mexico



Argentina



United States



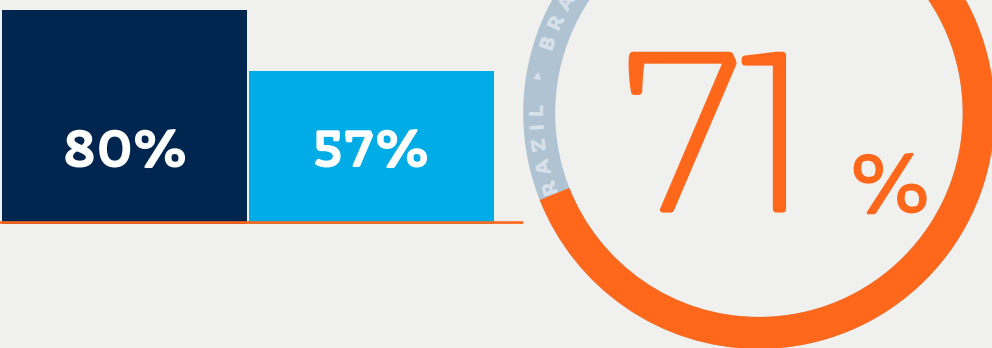
Peru



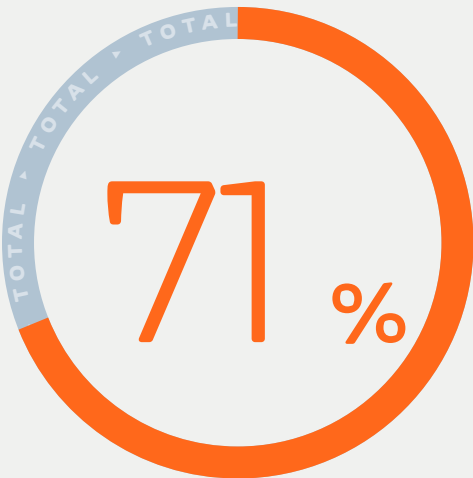
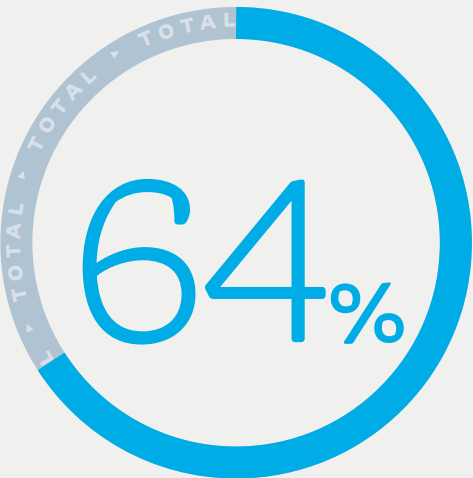
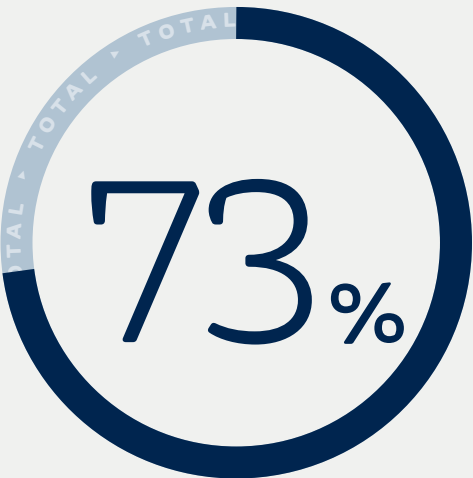
Central America



Brazil



GRUPOROTOPLAS TOTAL





Corporate Governance



Governance Structure



Business Ethics and Compliance



Risk Management



Cybersecurity and Data Privacy



Corporate Governance

Transparency that builds trust

Our values and ethical standards ensure that **our operations are conducted within a framework of integrity and transparency.** We work hand-in-hand with our employees, clients, suppliers, and stakeholders to promote best-in-class ethical and corporate governance practices.

Governance Structure

GRI 2-9, 2-10, 2-11, 2-23, 3-3

Our corporate governance system enables us to operate in full alignment with regulatory standards and international best practices, reinforcing our commitment to transparency, accountability, and long-term value creation.

Compliance with the Mexican Securities Market Act (LMV) is central to our governance model, ensuring adherence to local regulations and the highest international benchmarks. Our Corporate Governance Policy reflects our fiduciary duty to investors and stakeholders and outlines the principles guiding ethical, transparent, and well-informed decision-making processes.

Under this framework, the **General Shareholders’** Meeting holds ultimate authority over key corporate decisions and is responsible for electing our Board of Directors annually. Board candidates are assessed based on their **professional**

experience, independence, and alignment with Rotoplas’ strategic priorities, which include scaling water-related services, strengthening the core product portfolio, and accelerating digital innovation such as e-commerce.

Diversity is also considered—extending beyond gender to include background, industry exposure, and perspectives relevant to our business evolution.

The General Shareholders’ Meeting also determines directors’ compensation, considering their competencies, contributions, and the Company’s performance.

To ensure governance alignment with our medium- and long-term strategies, we utilize a **skills matrix** reviewed annually. This matrix prioritizes **industry expertise** in areas such as sustainable infrastructure, water technology, digital transformation, and corporate governance.

We maintain strict compliance with applicable laws, consistently protect the rights of minority shareholders, and continuously enhance the effectiveness of our governance practices.



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

For further information about our bylaws¹, please [click here](#).

¹ Available only in Spanish.

Board of Directors

GRI 2-10, 2-12, 2-13, 2-14, 2-15, 2-16, 2-17, 2-18, 2-19, 2-20, 405-1
TCFD GOB-A

Our governance framework prioritizes an independent, diverse, and skilled Board of Directors, which plays a critical role in the financial and business strategy oversight and the achievement of our sustainability objectives.



Independent directors bring valuable external perspectives and specialized expertise to guide the Company in a rapidly evolving market landscape. For any independent member who serves on more than three boards, we conduct a rigorous evaluation of their time availability, participation, and contributions to ensure continued effectiveness.



Diversity across gender, age, nationality, and professional background is promoted to enhance Board deliberations and governance quality. Directors are elected or ratified annually on an individual basis, following comprehensive assessments of qualifications, integrity, and strategic alignment.



All independent directors submit a formal statement of independence, reviewed and ratified each year in accordance with our Corporate Governance Policy, which also considers the absence of any prior material business or familial relationships with the Company.

The Board’s responsibilities include:

- ▶ Setting and supervising corporate strategy.
- ▶ Overseeing the execution of plans by senior management.
- ▶ Establishing internal control and audit guidelines.
- ▶ Appointing the CEO and approving executive compensation policies.
- ▶ Assessing the CEO’s annual performance to ensure alignment with strategic and sustainability goals.

Complementing these independence requirements, all Board members must adhere to our Code of Ethics, which includes provisions on conflict of interest, confidentiality, and fiduciary duties. Board members are required to formally acknowledge and comply with these principles upon appointment and throughout their service.

In 2024, two new independent directors were appointed to strengthen the Board’s strategic capabilities, maintaining its size at 15 members.

The selection reinforced diversity in gender, nationality, age, and professional background — incorporating perspectives in digital innovation, financial services, and sustainable business transformation. A Mexican female economist with extensive leadership experience in banking and customer strategy, and an Argentinian executive with a strong track record in global digital operations and technology, were added to enhance the Board’s balance and effectiveness.



| NAME | EXECUTIVE / NON-EXECUTIVE | INDEPENDENT / NON-INDEPENDENT | AGE | SEX (F/M) | TENURE | INDUSTRY EXPERTISE | GOVERNANCE BODY AND COMMITTEES |
|---------------------------------|------------------------------|----------------------------------|-----|--------------|--------|--|---|
| CARLOS ROJAS MOTA VELASCO | <div></div> | <div></div> | 71 | M | 36 | Founder | - |
| CARLOS ROJAS ABOUMRAD | <div></div> | <div></div> | 41 | M | 13 | Services & Innovation | - |
| MARIO ANTONIO ROMERO OROZCO | <div></div> | <div></div> | 52 | M | 21 | Financing & Sustainability | - |
| GONZALO URIBE LEBRIJA | <div></div> | <div></div> | 51 | M | 12 | Operations / Water related products | - |
| ALFREDO ELÍAS AYUB | <div></div> | <div></div> | 72 | M | 11 | Energy | - |
| PABLO ITURBE FERNÁNDEZ | <div></div> | <div></div> | 35 | M | 10 | Marketing / Water Technologies | - |
| LEO RASTOGI | <div></div> | <div></div> | 42 | M | 2 | D&A, e-commerce and wellness | Corporate Practices and Strategy |
| JOHN G. SYLVIA | <div></div> | <div></div> | 65 | M | 22 | Energy and materials, US representative | Audit, Corporate Practices and Strategy |
| FRANCISCO AMAURY OLSEN | <div></div> | <div></div> | 73 | M | 12 | Water flow, Brazil representative | Compensation |
| JOSÉ MARÍA TOMÁS GONZÁLEZ LORDA | <div></div> | <div></div> | 77 | M | 21 | Appliances | Audit, Compensation |
| MARINA DIAZ IBARRA | <div></div> | <div></div> | 42 | F | 6 | E-commerce and IT, Argentina & US representative | Audit |
| ALBERTO ESTEBAN ARIZU | <div></div> | <div></div> | 57 | M | 6 | Exports, Argentina representative | - |
| JERÓNIMO MARCOS GERARD RIVERO | <div></div> | <div></div> | 55 | M | 6 | Capital Allocation & Real Estate | Corporate Practices and Strategy |
| REGINA GARCÍA-CUÉLLAR | <div></div> | <div></div> | 52 | F | - | Diversity, Services | - |
| MARCOS WESTPHALEN | <div></div> | <div></div> | 41 | M | - | Digital Solutions, Leadership | - |
| OTHER PARTICIPANTS | | | | | | | |
| MAURICIO ROMERO | <div></div> | <div></div> | - | - | - | - | Secretary of the Board of Directors |

- Executive
- Other Non-Executive
- Non-Executive
- Non-Independent
- Independent



For further details about our Board Members, please click here

GRI 2-10, 405-1

Our Board of Directors is composed of 15 members, structured to ensure a balance of executive leadership, independent oversight, and diverse perspectives. This composition includes:

GRI 2-10, 403-9, 405-1

EXECUTIVE MEMBERS

4
(27%)

NON-EXECUTIVE MEMBERS

11
(73%)

including 7 independent directors

BOARD MEMBERS ARE INDEPENDENT

50%
exceeding the 30%
minimum internal
requirement.



DIVERSITY AND REPRESENTATION:

13%

Two female directors, both Independent and Non-Executive, reflecting our ongoing commitment to gender equity.

7

international directors, with board members from Mexico, the United States, Brazil, and Argentina, enhancing the Board's global perspective.

Generational diversity is balanced across the Board:

- ▶ **33%** Millennials (29–44 years)
- ▶ **33%** Generation X (45–60 years)
- ▶ **33%** Baby Boomers (61–79 years)



EXPERIENCE AND TENURE:

- ▶ The average **tenure is 11.9 years**, providing a mix of institutional knowledge and fresh viewpoints
- ▶ Directors bring expertise in finance, e-commerce, sustainability, digital innovation, capital allocation, and water-related industries — aligned with Rotoplas' core and emerging business segments.
- ▶ While maintaining long-standing members, we continue to incorporate new directors to promote governance renewal and strategic alignment.

Our Board of Directors embodies generational diversity, integrating the expertise and perspectives of Baby Boomers, Generation X, and Millennials.

Directors receive fixed compensation exclusively, without variable components, reinforcing our commitment to objectivity and balanced governance.



TRAINING AND DEVELOPMENT:

- ▶ Annual training sessions provided to all members.
- ▶ New Board members receive a structured onboarding program, covering Rotoplas' governance framework, sustainability strategy, and key business priorities.



ATTENDANCE AND PARTICIPATION:

- ▶ The Board held four regular meetings during the year, in addition to one strategic offsite session, ensuring continuous engagement and effective governance.
- ▶ Attendance in 2024 **reached 100%, exceeding the minimum 50% requirement** established in our internal policy.



COMPENSATION STRUCTURE:

- ▶ Each Board member received three Centenario coins per Board meeting, and one Centenario coin for each Committee meeting, regardless of their role within the Committee. This fixed and uniform compensation structure promotes transparency and aligns with best governance practices.
- ▶ By avoiding variable or performance-based incentives, this model reinforces independent judgment and objectivity in Board decisions. Compensation is reviewed annually to ensure it remains competitive, fair, and consistent with Rotoplas' long-term strategy and stakeholder expectations.



DIGITAL TOOLS AND TRAINING:

- ▶ We use a secure digital platform to share information with the Board of Directors, streamlining communication, enhancing decision-making efficiency, and ensuring full transparency in governance processes.



STRATEGIC ALIGNMENT AND BOARD ENGAGEMENT:

- ▶ In 2024, the Board of Directors participated in a full-day strategic offsite session focused on long-term value creation and governance excellence.
- ▶ The session was designed to enhance the Board's understanding of macroeconomic trends, regulatory developments, innovation priorities, and Rotoplas' sustainability roadmap
- ▶ Directors engaged in open dialogue with senior management, contributing diverse perspectives and strengthening alignment on key strategic initiatives
- ▶ The offsite served as a platform to reinforce the Board's role in oversight and long-term planning, while fostering deeper engagement with executive leadership.
- ▶ Board oversight also supports alignment with the Sustainable Development Goals (SDGs), particularly SDG 6 (Clean Water and Sanitation) and SDG 16 (Peace, Justice and Strong Institutions).

Skills Matrix

To ensure the Board maintains an optimal and strategically aligned composition, we apply a Skills Matrix that is reviewed annually.

This tool identifies key competencies required to address current and future challenges and supports succession planning and board development.

The matrix reflects core areas of expertise that support Rotoplas’ strategic pillars, including:

- ▶ Water solutions and industry experience
- ▶ Digital transformation and e-commerce
- ▶ ESG and sustainability leadership
- ▶ Finance and capital allocation
- ▶ Innovation and organizational strategy

SKILLS CLASSIFICATION

We group Board competencies into three strategic clusters:

A

Strategic and Economic Context

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

AA

Current Operational Excellence

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

AAA

Future Vision and Sustainability

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

BOARD COMMITTEES

GRI 2.9

All members of Rotoplas’ Board committees are independent directors, with the sole exception of Leo Rastogi, who serves on the Corporate Practices and Strategy Committee. Female representation is present on the Audit Committee, which includes Marina Díaz Ibarra as a voting member.

The composition of each committee is as follows:

- ▶ **Audit Committee:** John G. Sylvia (Chair), José María Tomás González Lorda (Secretary), Marina Díaz Ibarra (Member).
- ▶ **Corporate Practices Committee:** Jerónimo Marcos Gerard Rivero (Chair), John G. Sylvia (Secretary), Leo Rastogi (Member).
- ▶ **Compensation Committee:** José María Tomás González Lorda (Chair), Francisco Amaury Olsen (Secretary).

Committee members actively report findings and recommendations, promptly notifying the Board of Directors of any identified irregularities.

Audit Committee

- ▶ Oversees the effectiveness of internal controls, auditing processes, cybersecurity, and risk management.
- ▶ Monitors the performance of Board members and senior management.
- ▶ Provides periodic reports and promptly notifies the Board of Directors of any identified irregularities or risks.
- ▶ Holds four regular meetings annually.

Corporate Practices Committee

- ▶ Advises the Board on operational strategies and corporate governance practices.
- ▶ Supports the Board in evaluating strategic decisions and monitoring business performance.
- ▶ Holds four regular meetings annually.

Compensation Committee

- ▶ Assists the Board by recommending executive and Board compensation policies.
- ▶ Reviews compensation structures, ensuring alignment with roles, market standards, and economic conditions.
- ▶ Presents compensation recommendations for Board approval.
- ▶ Holds four regular meetings annually.

Annual Board Assessment 2024

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

During 2024, we assessed all 15² Board Members, resulting in an overall rating of 4.3 out of 5.

Some of the key points considered during the annual self-assessment process included seeking a greater balance by including the perspectives of diverse stakeholders and investors, monitoring the risks involved in the Board's decision-making processes, and enhancing the expertise within the Board on topics relating to the water services business, among others. These assessments provided valuable insights into areas where we can further strengthen our governance practices and ensure alignment with our strategic objectives.



For further information about the 2024 Board Assessment, please [click here](#).

² Two new Board members joined in 2024.

Management Team

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

Our management team comprises highly experienced professionals, including the Chief Executive Officer (CEO), **7 male Vice Presidents**, and **17 Directors, with 2 women among them**. The CEO is responsible for managing and driving the company's core business, ensuring alignment with the strategy and directives approved by the Board. Collaboration with the Vice Presidents and Directors is fostered through regular strategic alignment weekly meetings and an annual offsite retreat.

7

male Vice Presidents

17

Directors, with 2 women among them.

Compensation for the leadership team, including the CEO, is determined after a careful assessment of risk management, business strategy, company values, and industry benchmarks. The Compensation Committee sets compensation in accordance with policies approved by the Shareholders’ Meeting.

The CEO’s compensation includes fixed and variable components, with the variable element based on key financial metrics:



| PERCENTAGE | COMPENSATION TYPE | OKR'S (OBJECTIVES AND KEY RESULTS) | FORMAT | VESTING PERIOD |
|------------|---------------------|---|--|----------------|
| (40 – 45%) | Fixed | - | Cash | - |
| (20 – 35%) | Short-term Variable | <div><div>Talent and Culture</div><div>Sustainability</div><div>Product and Service Performance</div></div> | Cash | - |
| (20 – 40%) | Long-term Variable | ROIC spread over the cost of capital | Stock and Referenced Value Units (UVR) | 4 years |

GRI 2-19, 2-20

Variable compensation for Vice Presidents follows a similar structure to that of the CEO, with adjustments to short-term variable elements based on achieving key objectives specific to their roles. The compensation also reflects their level of responsibility within each strategic pillar. Additionally, some Vice Presidents participate in a Referenced Value Unit (UVR) Allocation Plan and/or a Stock Option Plan (SOP), both linked to performance metrics such as ROIC and the creation of shareholder value.



For more details on our Corporate Governance Policy, please click here.

Please click here for further information on our Corporate Governance, Board of Directors, and Committees.

Business Ethics and Compliance

GRI 205-2, 2-12, 2-15, 2-23, 2-24, 2-25, 2-26, 2-27, 3-3, 205-3, 206-1, 415-1, 417-2, 417-3



Compliance

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

Our internal compliance management system ensures alignment with international standards and legal requirements across all geographies where we operate.

By 2024, this framework was fully implemented across all manufacturing plants, with a dedicated compliance lead within the Legal Department. Efforts focused on the timely acquisition of permits, adherence to applicable regulations, and ongoing compliance monitoring across operations.

Our model is supported by four key pillars:

INTEGRITY AND ETHICS POLICIES including the Code of Ethics and Conduct, Anti-Corruption, and Conflict of Interest guidelines.

CRIME PREVENTION PROTOCOLS guided by our Integrity Policy and prevention manuals.

WHISTLEBLOWER SYSTEM (CONFÍA ROTOPLAS) managed by a third party, enabling confidential and anonymous reporting.

ETHICS COMMITTEE OVERSIGHT responsible for reviewing cases, validating corrective actions, and fostering a compliance-driven culture.

Together, these pillars create a robust compliance architecture that promotes ethical behavior, regulatory adherence, and transparent decision-making, under the supervision of our Board of Directors.

CORE COMPLIANCE POLICIES AND MANUALS

| Policy | Purpose |
|-------------------------|--|
| Integrity Policy | Defines the application of our Code of Ethics and Conduct across all levels of the organization. |
| Crime Prevention Manual | Establishes the governance framework for monitoring, mitigating, and reporting crime-related risks in line with national and international laws. |
| Anti-corruption Policy | Ensures alignment with global anti-corruption frameworks, promoting legality, honesty, and transparency across all business activities. |

[Click here](#)

Anti-corruption Practices

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

At Rotoplas, we maintain a zero-tolerance stance toward bribery and corruption. Our Group-wide **Integrity and Anti-Corruption Policy**, establishes clear rules and procedures to prevent, detect, and sanction any unethical conduct across the organization and its value chain.

The policy explicitly prohibits:

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

It applies to:

- ▶ All employees, executives, and Board Members.

TRAINING AND PREVENTION (2024 UPDATE)

- ▶ The Integrity and Anti-Corruption Policy Course was delivered from February to April 2024.
- ▶ Training was offered at an administrative level — executives, middle managers, and individual employees — in Spanish and Portuguese.
- ▶ It included case-based learning focused on real-world risk scenarios and preventive actions.
- ▶ The course is mandatory and part of onboarding for all new employees.

92%

of the administrative workforce in Mexico, Central and South America received the annual anti-corruption training in 2024.

Code of Ethics and Conduct

GRI 3-3, 2-26

Our Code of Ethics and Conduct outlines the expected behavior for all employees, Board Members, and business partners, including suppliers and contractors.

All new employees receive ethics training during onboarding through the **“Ola Rotoplas” program**, which covers integrity, workplace behavior, and how to report concerns via our whistleblower platform.

97.2%

of the administrative workforce completed the annual ethics training in 2024 and reaffirmed their commitment by digitally or physically signing the updated Code of Ethics. For operational personnel, this training is conducted biennially or upon any update to the Code.

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

To reinforce ethical practices across the organization:

The **“Reforzamiento | Código de Ética y Conducta” course**, a virtual training held in October, focused on strengthening ethical principles through case-based learning.

These actions support our long-term goal of embedding ethics into strategic decision-making and stakeholder engagement.

Ethics Committee and Whistleblower Channel – *Confía Rotoplas*

GRI 2-25

We operate **Confía Rotoplas, an independent and confidential whistleblower channel** available to employees, suppliers, customers, and other stakeholders. The platform is managed by a third party and ensures anonymity, accessibility, and non-retaliation for all reports.

According to the annual *Rotoplas Way* employee survey, 93% of employees consider the Confía channel trustworthy and easy to use.

As part of the mandatory Code of Ethics and Conduct training, all participants receive guidance on the proper use of the Confía Rotoplas whistleblower platform, including when and how to report concerns, confidentiality assurances, and protection against retaliation.

All complaints are reviewed by the **Ethics Committee**, which validates and oversees the implementation of corrective measures in coordination with relevant internal departments. In addition, the Committee monitors trends in misconduct reports and integrates insights from internal audit feedback to improve compliance culture.



Our Ethics Committee comprises one chairperson (male), 4 female members, and 3 male members.

In 2024, a total of 17 ethics-related cases were investigated, with the Ethics Committee directly intervening in 8 of them. The breakdown of cases by type is as follows:

CASES OF SEXUAL HARASSMENT AND GENDER-BASED DISCRIMINATION

8 cases

CASES OF FRAUD OR ALTERATION OF REPORTS

2 cases

CASES OF ATTEMPTED BRIBERY

2 cases

CASE OF FRAUDULENT ADMINISTRATION

3 cases

CASE OF CONFLICT OF INTEREST

1 case

CASE OF MISUSE OF COMPANY RESOURCES

1 case

CASES RELATED TO CUSTOMER DATA PRIVACY OR MONEY LAUNDERING

0 cases

Of the total complaints, **5 were reported via the *Confía Rotoplas* whistleblower channel**, demonstrating the importance of maintaining anonymous and accessible reporting tools. The remaining reports originated through internal escalation (10), legitimate suspicion (1), or a direct supplier report (1). Corrective measures included **six employee dismissals and three supplier bans**.

94%

of cases (16 out of 17) were resolved within the same calendar year and the **average resolution time** was **37.7 days**.

Lobbying and Interest Representation

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

In 2024, Grupo Rotoplas made no monetary contributions to political parties, public officials, or electoral campaigns. However, we supported interest representation activities aligned with our mission to promote sustainable water access and responsible business practices. Contributions were made to national and international industry organizations and multistakeholder platforms, **totaling MXN \$6.2 million.**

These activities were conducted in a transparent, legal, and documented manner, and are aligned with our long-term strategy and sustainability goals.



For a detailed breakdown of lobbying and representation contributions, please refer to the annex.



Fines and Sanctions

GRI 205-3, 206-1

In 2024, **no fines or legal actions** were recorded related to **corruption and bribery, anti-competitive behavior, or violations of ethical standards.** Other administrative, tax, labor or environmental sanctions were minor, promptly addressed, and managed through our internal **Compliance Management System** in coordination with the relevant departments.

We maintain ongoing oversight of all regulatory matters through the Ethics Committee, Legal Department, and Audit Committee, ensuring full alignment with national legislation and our internal Code of Ethics.

For a detailed breakdown by type and resolution status, please refer to Our Governance Performance.



Risk Management

GRI 2-12, 2-13, 2-23, 2-24, 2-26, 3-3
SDG 13, 16

Risk management is a fundamental component of our corporate governance model and strategic decision-making.

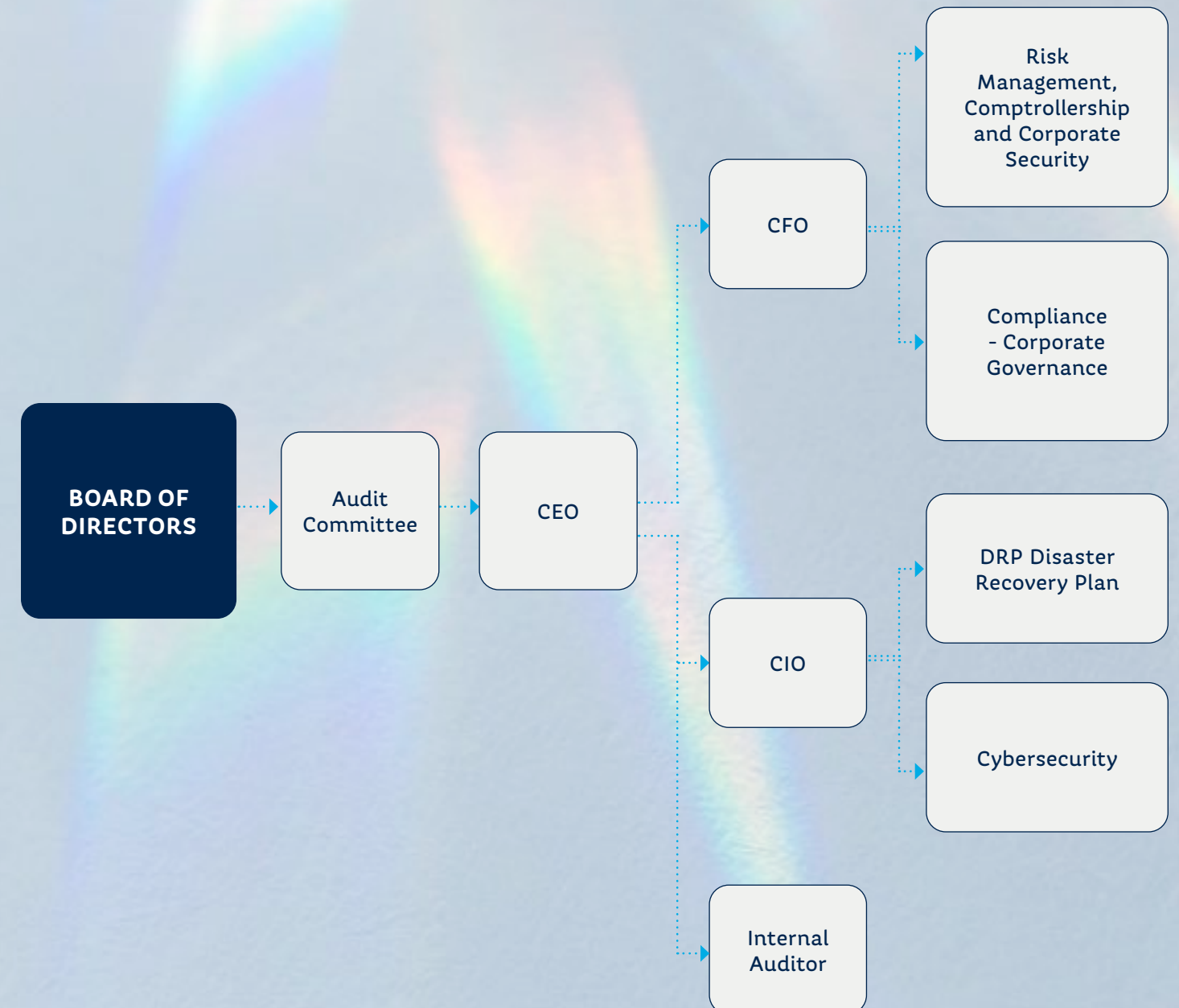
In recent years, we have expanded our risk analysis to integrate **climate, digital, and human rights** considerations, recognizing their growing relevance to long-term value creation and resilience.

Our risk model not only mitigates threats but also identifies opportunities. By analyzing strategic, digital, and ESG risks early, we uncover innovation pathways and resilience levers across product and service lines.

As part of our mitigation strategy, we integrate **advanced analytics, automation, and AI** into operations, improving early detection and response.

We also conduct regular assessments of **emerging risks**, including potential regulatory shifts, supply chain disruptions, cyber threats, and climate-driven events. Each risk is evaluated based on **probability, severity, and time horizon**.

Risk Governance



Integrated Risk Governance

GRI 3-3

Our three-tier Risk Governance Framework ensures that risk management responsibilities are clearly assigned across the organization:

First Line - Operational leaders serve as Compliance Champions, reporting monthly to the Compliance team, which in turn reports to the Audit Committee.

Second Line - The Compliance Leader and the Licensing, Permitting & Compliance Manager, in coordination with the Comptroller's Office, ensure regulatory adherence and internal control effectiveness.

Third Line - Internal Audit reports directly to the CEO, evaluating the effectiveness of controls and addressing any deviations.

This structure fosters proactive identification, monitoring, and mitigation of business, regulatory, and operational risks.

In 2024, we integrated digital tools into risk processes to strengthen monitoring, particularly in our service platforms such as *bebbia*.

These upgrades help balance short-term performance with sustainable growth.

The Chief Information Officer (CIO) oversees **cybersecurity and business continuity**, reinforcing digital risk prevention and system resilience.

Strategic and ESG Risk Integration

Each year, we update our corporate risk map through cross-functional collaboration, incorporating financial, operational, and socio-environmental insights. Identified risks are validated through our internal control system and, when appropriate, with support from external specialists.

Aligned with TCFD, our ESG Risk Matrix integrates environmental, social, and governance risks into enterprise risk management. This tool supports scenario planning and climate adaptation across our operations and supply chain.

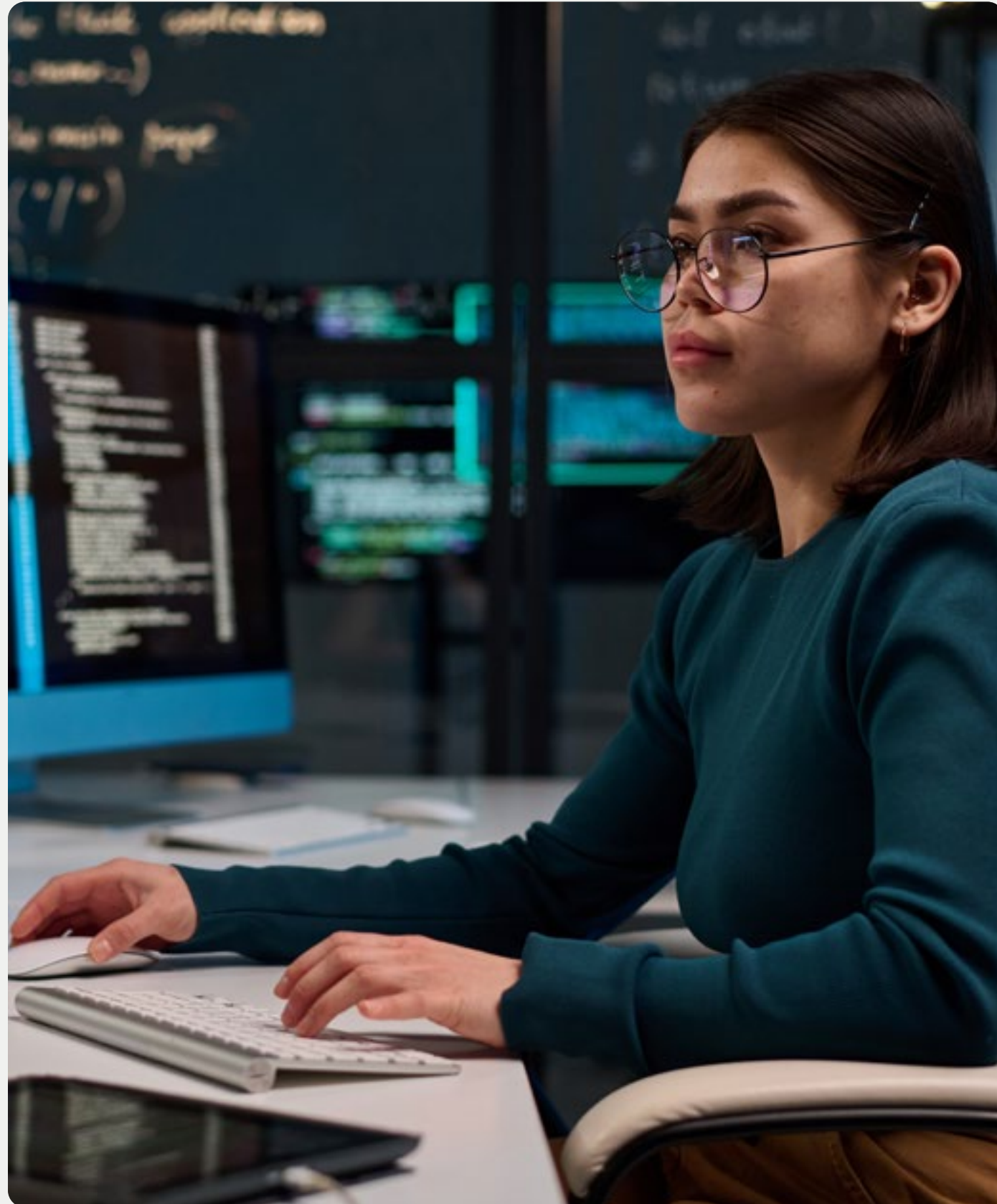
In 2023, we also completed a **Human Rights Due Diligence exercise** to identify and mitigate risks related to potential rights violations in our operations.

For a full breakdown of risks by type — including governance, ethics, cybersecurity, and financial risks — as well as a detailed analysis of emerging risks such as water scarcity, political instability, and the low-carbon transition, please refer to the Our Governance Performance Annex.



For additional details, please [click here](#).

For climate-related risks and opportunities, please refer to the [Environmental chapter](#) or our [TCFD disclosures](#).



Cybersecurity and Data Privacy

GRI 3-3, 418-1

At Rotoplas, we address evolving digital risks through a robust cybersecurity and information security management strategy.

This includes governance oversight, preventive controls, and employee training, ensuring the protection of customer data, e-commerce platforms, and critical infrastructure.

Governance and Oversight

Our **Board of Directors** plays an active role in cybersecurity governance. In 2024, the **Digital Committee** held four sessions, bringing together the CIO, CEO, Vice President of Mexico and Central America, and two Board members — one independent and one non-independent — to oversee key aspects of digital strategy, including cybersecurity.

In parallel, the Audit Committee conducted reviews of the Information Security Strategy and digital risk assessments, reinforcing oversight of system resilience and data protection.

Our cybersecurity strategy is implemented through a multi-level governance model that ensures risk mitigation, operational resilience, and regulatory compliance:



CHIEF INFORMATION OFFICER (CIO)

Oversees the strategic direction of technology, including cybersecurity infrastructure, digital resilience, and innovation.responsible for implementing the cybersecurity strategy and reporting progress to senior leadership.



HEAD OF GOVERNANCE, RISK AND COMPLIANCE (GRC)

Ensures adherence to IT risk policies and manages compliance with national and international standards.



CHIEF INFORMATION SECURITY OFFICER (CISO)

Leads the Information Security program and is responsible for risk assessment, incident management, and policy enforcement.



HEAD OF SECURITY OPERATIONS

Coordinates threat detection, response protocols, and Security Operations Center (SOC) activities.



HEAD OF INFORMATION SECURITY SOLUTIONS

Responsible for vulnerability management and security architecture in the cloud vendor, as well as third-party review.

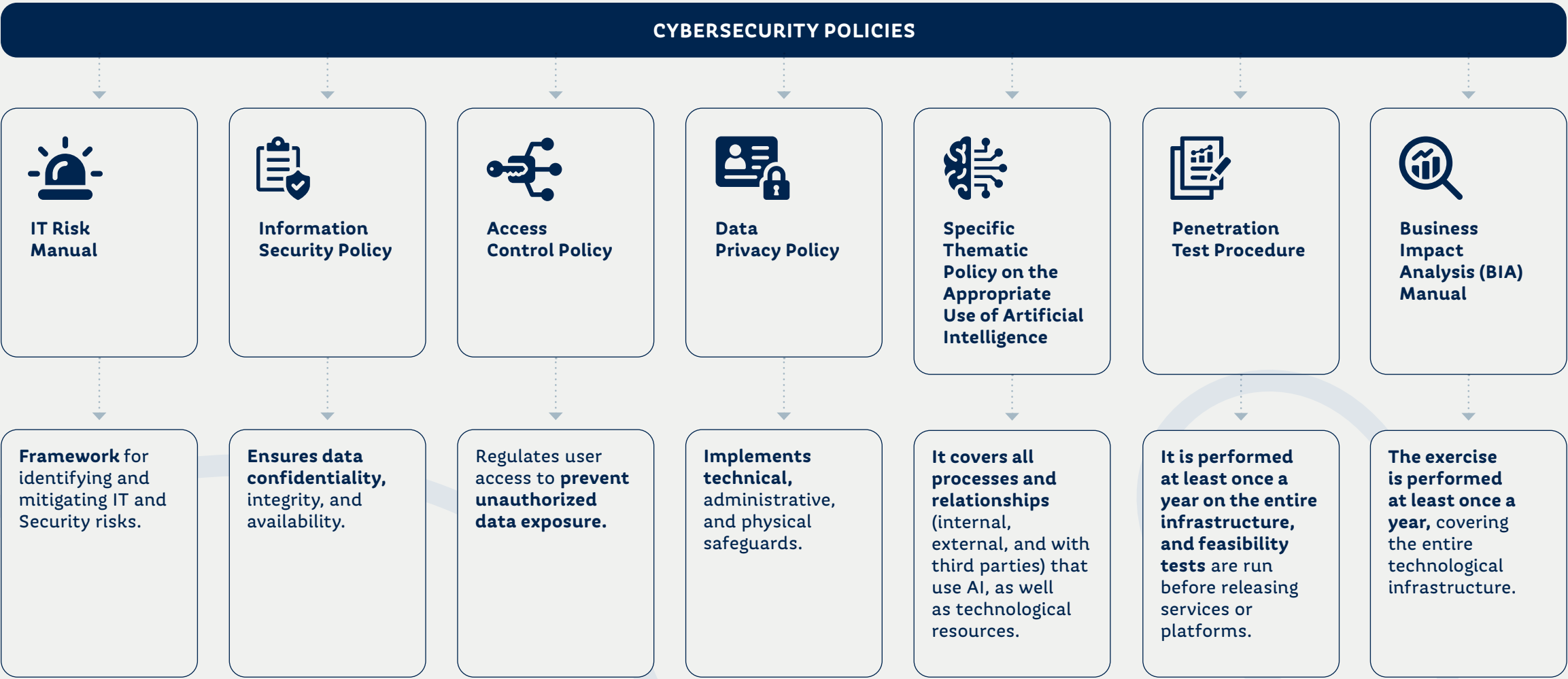


This structure supports proactive defense, internal alignment, and ongoing compliance with recognized frameworks such as ISO 27001:2022 and the NIST Cybersecurity Framework.

Cybersecurity Measures and Internal Controls

GRI 3-3, 418-1

We maintain a comprehensive set of cybersecurity policies, procedures or manuals that include:



To ensure readiness, we conduct:

- ▶ **Annual vulnerability** assessments, both internal and third-party, including simulated cyberattacks, in addition to the execution of the Crisis Management plan.
- ▶ **SOC - AI-based threat** monitoring through Google Chronicle - SecOps.
- ▶ **Implementation** of Privileged Access Management (PAM) tools.
- ▶ **Implementation** of a CASB (Cloud Service Application Risk Management) tool.
- ▶ **Cyber Intelligence & Brand Protection:** daily patrols that detected and eliminated more than 240 phishing attempts in 2024.

Zero security breaches were recorded in 2024, and no regulatory penalties were issued.

Disaster Recovery and System Availability

We enhanced our Disaster Recovery Plan (DRP) to strengthen operational resilience and ensure data integrity. Our DRP is aligned with **ISO/IEC 27001:2022 and the NIST Cybersecurity Framework**, incorporating key preventive and response measures:



Annual Business Impact Analysis (BIA) conducted to assess critical functions and update IT Operation continuity plans.



Real-time multi-cloud monitoring, data encryption, and automated backup systems deployed to ensure system reliability.



Privileged Access Management (PAM) tools implemented to secure infrastructure and prevent unauthorized access.



AI-driven cybersecurity tools (e.g., Google Chronicle - SecOps) integrated for proactive threat detection and rapid incident response.



Annual simulation tests conducted to validate recovery procedures and ensure readiness in case of a disruption.



Our Information Security Management Program includes:

- ▶ A defined escalation process for reporting incidents or suspicious activity.
- ▶ Internal IT audits and annual independent external audits, including penetration testing and infrastructure reviews.
- ▶ A business continuity framework directly connected to information security risk management.
- ▶ Training and responsibilities clearly assigned across all levels of the organization and third-party partners.



Workforce Training and Awareness

All new hires undergo training on data protection and digital ethics as part of the Rotoplas onboarding program. In 2024, we delivered the following training initiatives:

- ▶ **The mandatory “Information Security” course**, including escalation procedures through **Confía Rotoplas**.
- ▶ **The Integrity and Anti-Corruption training** covering cyber risk prevention.
- ▶ **Virtual cybersecurity awareness campaigns** focused on phishing, data misuse, and digital hygiene.

97%

of administrative employees completed the cybersecurity e-learning course in 2024.

DRP STRATEGY



Economic Impact

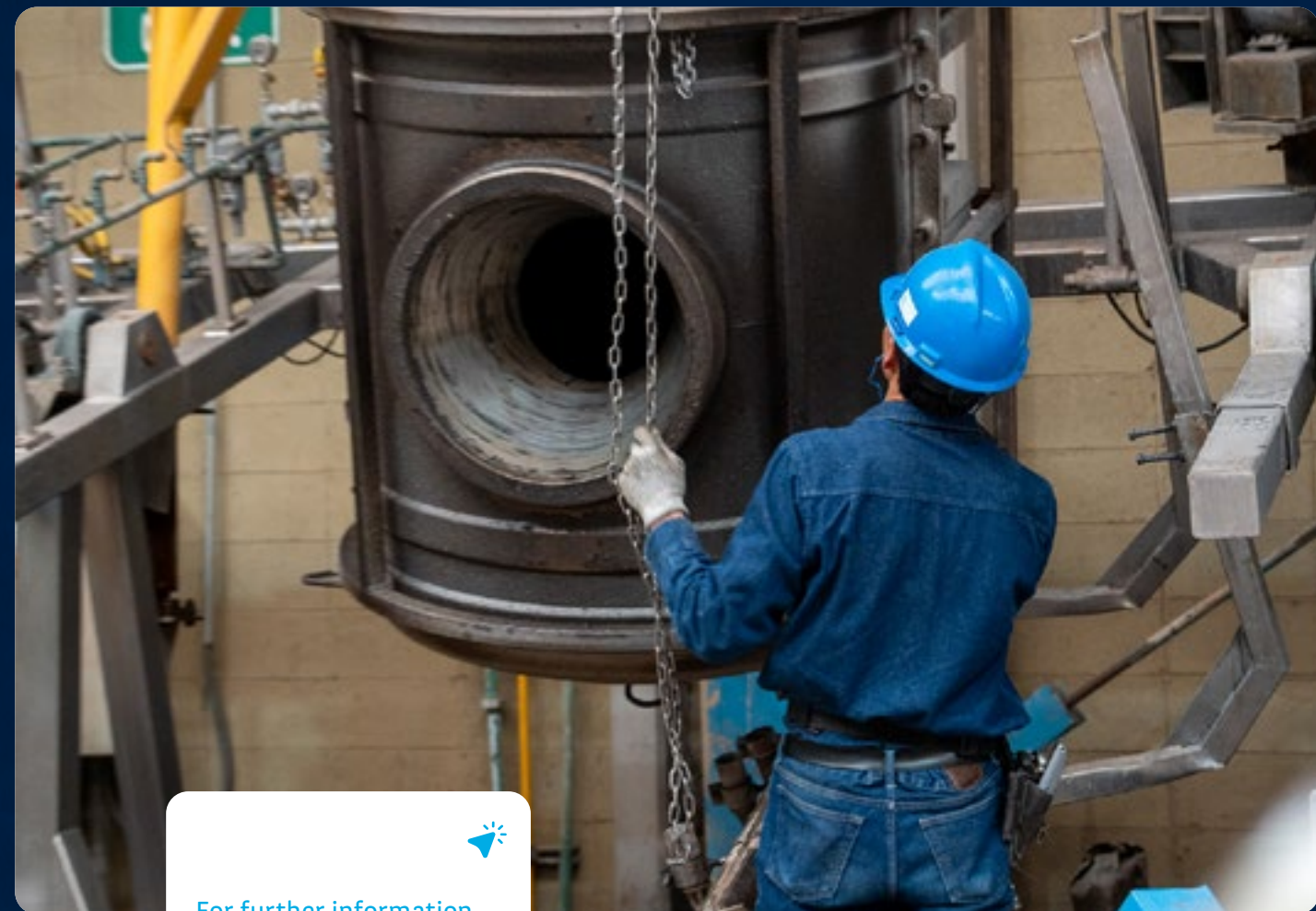
Financial Results 2024

GRI 3-3

In 2024, Rotoplas faced a highly complex macroeconomic context, marked by deep recession in Argentina and shifting weather patterns in key markets. These headwinds affected sales and margins, while highlighting the strength of our business model and the continued relevance of our strategic pillars.

Despite the external challenges, we completed the investment cycle in our traditional business, launching a new manufacturing plant in Mexico and expanding our e-commerce platform. At the same time, we accelerated the scaling of our services — bebbia, RSA, rieggo, and Acuantia expanded their footprint and capabilities.

The integration of AI and digital tools advanced across operations and client interfaces, enhancing service quality and efficiency. Our organization-wide cloud migration was completed, enabling data centralization and new predictive capabilities.



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



Argentina’s economic crisis significantly impacted consolidated results; however, we responded with localized commercial strategies and strict cost controls. In Mexico, we reinforced our presence in high-growth segments, capitalizing on market opportunities and operational efficiencies.

To support long-term strategic goals, we pursued a focused M&A agenda. This included the acquisition of assets from HiTech Irrigation in Mexico, enhancing our value proposition in the irrigation segment through the riego business unit.

Rotoplas is now entering a new phase—focused on capitalizing on prior investments, unlocking value through digitalization and services, and deepening our commitment to sustainability and innovation.

Distribution of Economic Value

GRI 3-3, 201-1

At Rotoplas, we distribute the economic value generated through our operations in line with our 360° Sustainable Value Generation model, prioritizing long-term development for all stakeholders. This includes payments to suppliers, salaries and benefits for employees, taxes to governments, returns to investors, and reinvestments in innovation, infrastructure, and digital inclusion.

By doing so, we aim to contribute to inclusive economic growth and support the resilience of the communities where we operate.



ECONOMIC VALUE GENERATED AND DISTRIBUTED (EVG AND EVD)

(Figures in millions of Mexican pesos)

GRI 201-1

| | 2022 | 2023 | 2024 | VARIATION 2024 VS. 2023 |
|---|--------|--------|---------|-------------------------|
| Revenues (Economic Value Generated - EVG) | 12,774 | 12,146 | 11,201 | (7.8%) |
| Costs and Expenses (Economic Value Distributed - EVD) | 12,623 | 11,936 | 12,219 | 2.4% |
| Operating Costs and Expenses | 9,303 | 8,763 | 8,729 | (0.4%) |
| Salaries and Benefits (Employees, COGS + G&A) | 1,887 | 1,791 | 1,803 | 0.6% |
| Payments to Finance Suppliers (not considering purchase and/or sale of own shares) | 613 | 654 | 691 | 5.6% |
| Payments to Government (taxes and contributions) | 61 | 27 | 23 | (15.5%) |
| Investment in Research and Development | 99 | 73 | 64 | (11.9%) |
| Acquisitions | - | - | 168 | N.A. |
| Infrastructure Investment | 659 | 609 | 726 | 19.3% |
| Donations (community) | - | 19 | 16 | (18.4%) |
| Retained (EVG-EVD) | 152 | 210 | (1,019) | N.A. |

N.M. – Not Meaningful

AGUA 17-2X Sustainable Bond

TCFD EST-B

Rotoplas' sustainable bond is designed to finance and refinance eligible projects that expand access to water and sanitation, contributing to social development, public health, and environmental preservation. These projects fall into two main categories:



Drinking Water Solutions, encompassing drinking water fountains, water filters, and purifiers that contribute directly to SDG 6.1.



Water and Wastewater Treatment, which includes wastewater treatment and recycling plants, as well as technologies for water treatment, recycling, and purification. These initiatives support SDGs 6.3, 6.5, 6.a, 9.1, and 9.5.

The bond framework aligns with the Green Bond Principles, Social Bond Principles, and Sustainability Bond Guidelines issued by the International Capital Market Association (ICMA), and was independently verified by Sustainalytics.

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

AGUA 17-X: MXN \$600 million over a 3-year term (fully repaid in February 2020).

AGUA 17-2X: Initially issued for MXN \$1.4 billion over 10 years (maturing in June 2027), and later reopened for an additional MXN \$2.6 billion, totaling MXN \$4 billion.



For further information about the Sustainalytics letter, please click here.

As of 2024, 98.6% of net proceeds have been allocated to eligible projects. These investments directly support Rotoplas' ESG strategy and contribute to progress on Sustainable Development Goals related to clean water, innovation, and climate resilience.

Annexes

Our Environmental Performance

Water

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

WATER CONSUMPTION BY
SOURCE (ML, HISTORICAL)

| | WATER EXTRACTED | | | | OTHERS | | TOTAL WATER CONSUMPTION |
|------|-----------------|--------|----------------------------|---|-------------------------|------------------------------|----------------------------|
| | MUNICIPAL | WELLS | SURFACE WATERS (RIVERS) | WATER TRUCKS (THIRD-PARTY TRANSPORT) | RAINWATER COLLECTION | RECYCLED AND REUSED WATER | |
| 2024 | 30.987 | 25.974 | 3.279 | 20.357 | 0.636 | 17.204 | 98.437 |
| 2023 | 34.558 | 29.697 | 3.694 | 23.142 | 0.303 | 17.757 | 109.152 |
| 2022 | 34.755 | 27.985 | 5.458 | 29.030 | NA | 14.424 | 111.652 |

WATER CONSUMPTION
BY SOURCE AND
COUNTRY (ML, 2024)

| 2024 | WATER EXTRACTED | | | | OTHERS | | TOTAL WATER CONSUMPTION |
|-----------------|-----------------|--------|----------------------------|---|-------------------------|------------------------------|----------------------------|
| | MUNICIPAL | WELLS | SURFACE WATERS (RIVERS) | WATER TRUCKS (THIRD-PARTY TRANSPORT) | RAINWATER COLLECTION | RECYCLED AND REUSED WATER | |
| MEXICO | 13.319 | 24.334 | 3.279 | 14.098 | 0 | 14.259 | 69.289 |
| CENTRAL AMERICA | 1.060 | 0.958 | 0 | 0.621 | 0.367 | 1.238 | 4.244 |
| PERU | 0 | 0 | 0 | 5.638 | 0 | 1.167 | 6.805 |
| ARGENTINA | 16.608 | 0.682 | 0 | 0 | 0.269 | 0.540 | 18.099 |
| TOTAL | 30.987 | 25.974 | 3.279 | 20.357 | 0.636 | 17.204 | 98.437 |

NA: Not available

Energy

GRI 302-1, 302-3, 302-5
SDG 3, 7
SASB IF-WU-130a.1

ELECTRIC ENERGY (HISTORICAL)

| ENERGY SOURCE | 2023 | | | 2024 | | |
|----------------------------------|------------|--------|---------|------------|--------|---------|
| | kWh | MWh | GJ | kWh | MWh | GJ |
| GRID ELECTRICITY | 46,846,403 | 46,846 | 168,647 | 41,805,246 | 41,805 | 150,499 |
| COGENERATION ENERGY ¹ | 8,285,547 | 8,286 | 29,828 | - | - | - |
| RENEWABLE ENERGY | 1,072,788 | 1,073 | 3,862 | 15,838,107 | 15,838 | 57,017 |
| TOTAL ENERGY CONSUMPTION | 56,204,738 | 56,205 | 202,337 | 57,643,353 | 57,643 | 207,516 |

ELECTRIC ENERGY BY PROCESS (HISTORICAL)

| PROCESS | SOURCE | 2022 | | 2023 | | 2024 | |
|--|------------------|------------|---------|------------|---------|------------|---------|
| | | kWh | GJ | kWh | GJ | kWh | GJ |
| INJECTION, EXTRUSION, AND MILLING | Grid Electricity | 16,724,000 | 60,206 | 34,660,577 | 124,778 | 27,986,031 | 100,750 |
| | Cogeneration | 30,646,000 | 110,324 | 7,770,816 | 27,975 | - | - |
| | Renewable | - | - | - | - | 11,427,918 | 41,141 |
| ROTOMOLDING-BLOWMOLDING | Grid Electricity | 3,411,000 | 12,278 | 10,275,627 | 36,992 | 11,766,004 | 42,358 |
| | Cogeneration | 2,598,000 | 9,353 | 514,730 | 1,853 | - | - |
| | Renewable | 1,080,000 | 3,890 | 1,072,789 | 3,862 | 4,410,189 | 15,877 |
| MANUFACTURE OF WATER HEATERS | Grid Electricity | NA | NA | 1,448,851 | 5,216 | 1,587,071 | 5,713 |
| DISTRIBUTION CENTERS, OFFICES, AND STORES IN USA | Grid Electricity | NA | NA | 461,349 | 1,661 | 466,140 | 1,678 |
| TOTAL ENERGY CONSUMPTION | | 56,339,000 | 102,819 | 56,204,738 | 202,337 | 57,643,353 | 207,516 |

NA: Not available
¹ In 2024, we began our transition to renewable energy through a Power Purchase Agreement (PPA) in Mexico, following the conclusion of our cogeneration energy contract in 2023

ELECTRIC ENERGY CONSUMPTION BY COUNTRY (2024)

| COUNTRY | GRID ELECTRICITY (KWH) | RENEWABLE ENERGY (KWH) |
|---|------------------------|------------------------|
| MEXICO | 31,929,074 | 15,636,240 |
| CENTRAL AMERICA | 102,484 | 201,867 |
| PERU | 476,271 | 0 |
| ARGENTINA | 8,831,277 | 0 |
| DISTRIBUTION CENTERS, OFFICES AND STORES IN USA | 466,140 | 0 |

FUEL USE (HISTORICAL)

| | 2022 | 2023 | 2024 |
|-------------|---------|---------|---------|
| | GJ | GJ | GJ |
| NATURAL GAS | 328,353 | 208,969 | 222,755 |
| LP GAS | 96,782 | 70,563 | 63,284 |
| DIESEL | 664 | 576 | 479 |
| GASOLINE | 756 | 667 | 528 |
| TOTAL | 426,555 | 280,775 | 287,047 |

GRI 302-3, 302-4

TOTAL ENERGY CONSUMPTION (HISTORICAL)

| | 2022 | 2023 ¹ | 2024 |
|--|---------|-------------------|---------|
| TOTAL CONSUMPTION (GJ) (ENERGY + FUEL) | 632,062 | 483,112 | 492,885 |
| INTENSITY (GJ/T OF PROCESSED RESINA AND METAL) | 6.50 | 5.60 | 5.25 |

¹ The reduction in total energy consumption (GJ) (energy + fuel) was a result of fuel conversion factors being adjusted internally from m3 to GJ in 2023.

Emissions

GRI 305-1, 305-2, 305-3, 305-5, 305-7
SDG 7, 12, 13
TCFD MET-A, MET-B

SCOPE 1, SCOPE 2, AND SCOPE 3 GHG EMISSIONS (tCO₂e, HISTORICAL)

| | 2023 | 2024 | VARIATION |
|---|---------|---------|-----------|
| SCOPE 1 | 16,282 | 16,413 | 0.8% |
| SCOPE 2 – MARKET BASED | 23,628 | 19,259 | -19% |
| SCOPE 2 – LOCATION BASED | 24,113 | 25,190 | 4% |
| TOTAL (S1+S2) | 39,910 | 35,672 | -11% |
| INTENSITY (tCO ₂ e/T OF RESIN AND METAL PROCESSED) | 0.43 | 0.38 | -12% |
| SCOPE 3 | 354,202 | 277,120 | -22% |

Scope 3 emissions in 2024 significantly decreased compared to 2023, falling from 354,202 to 277,120 tCO₂e. This reduction was mainly driven by a lower procurement of goods, aligned with a decline in product sales volumes. Additional contributing factors included improved quantification and identification of emissions across the value chain, as well as the use of more specific emission factors. Emissions from the use of sold products (Category 11) dropped by 25%, driven by a more accurate calculation methodology based on data from sources such as the World Health Organization (WHO) and Argentina's national statistics agency (INDEC).

SCOPE 1 AND 2 GHG EMISSIONS (tCO₂e) BY COUNTRY (2024)

| 2023 | SCOPE 1 EMISSIONS | SCOPE 2 EMISSIONS | INTENSITY (tCO ₂ e/T OF RESIN AND METAL PROCESSED) |
|-----------------|-------------------|-------------------|---|
| MEXICO | 9,528 | 15,127 | 0.34 |
| CENTRAL AMERICA | 2,156 | 34 | 0.65 |
| ARGENTINA | 2,896 | 3,791 | 0.49 |
| PERU | 1,833 | 215 | 0.48 |
| STORES IN USA | - | 92 | - |
| TOTAL | 16,413 | 19,259 | 0.38 |

For the calculation of Intensity, only manufacturing plants are considered.
Scope 1 (S1): Direct emissions from the combustion of fuels such as natural gas, LP gas, diesel, and gasoline.
Scope 2 (S2): Indirect emissions from the generation of purchased electricity consumed by the Group.
Scope 3 (S3): All other indirect emissions occurring across the Group's value chain, from raw material extraction and production to product distribution, use, and end-of-life disposal.

SCOPE 3 GHG EMISSIONS (tCO₂e) BY CATEGORY (2024)

| CATEGORY | DESCRIPTION | METHODOLOGY | TOTAL EMISSIONS tCO ₂ e | S3 CONTRIBUTION (%) |
|-------------------------|---|---|------------------------------------|---------------------|
| CATEGORY 1 | Purchased goods and services | Estimation by expenses and costs/ Estimation by carbon intensity | 57,279 | 21% |
| CATEGORY 2 | Capital goods and services | Estimation by expenses and costs | 4,644 | 2% |
| CATEGORY 3 | Fuel and energy related activities (not included in scopes 1 and 2) | Upstream emission factors/EEIO/DEFRA | 2,666 | 1% |
| CATEGORY 4 | Upstream transportation and distribution | Emission factors | 24,998 | 9% |
| CATEGORY 5 | Waste generated in operations | Emission factors | 359 | <1% |
| CATEGORY 6 | Business travel | Estimation by expenses and costs | 567 | <1% |
| CATEGORY 7 | Employee commuting | Estimation by average/standard factor | 4,997 | 2% |
| CATEGORY 8 | Upstream leased assets | No information available for 2024 | N/A | - |
| CATEGORY 9 | Downstream transportation and distribution | Emission factors | N/A | - |
| CATEGORY 10 | Processing of sold products | Not applicable to Grupo Rotoplas operations | N/A | - |
| CATEGORY 11 | Use of sold products | Estimation by products' carbon footprint and energy consumption | 172,807 | 62% |
| CATEGORY 12 | End-of-life treatment of sold products | Estimation with product carbon footprint | 8,254 | 3% |
| CATEGORY 13 | Downstream leased assets | Not applicable to Grupo Rotoplas operations | N/A | - |
| CATEGORY 14 | Franchises | Not applicable to Grupo Rotoplas operations | N/A | - |
| CATEGORY 15 | Investments | Emission factors | 548 | <1% |
| TOTAL SCOPE 3 EMISSIONS | | | 277,120 | |

NA: Not available

Materials

GRI 301-2, 306-1
SDG 12, 13
SASB CG-BF-000.A

PROCESSED
MATERIALS (TONS)
BY GRUPO ROTOPLAS
(HISTORICAL)

| MATERIALS | 2022 | 2023 | 2024 |
|---------------------------------------|--------|--------|--------|
| PRE-PROCESSED RESIN (MILLING) (TON) | 35,287 | 26,964 | 26,812 |
| PROCESSED RESIN (MANUFACTURING) (TON) | 55,013 | 52,288 | 60,860 |
| METAL USED (WATER HEATERS) | 6,891 | 6,984 | 6,130 |

Waste

GRI 306-3, 306-4, 306-5
SASB RT-CH-150a.1

WASTE GENERATED (TONS) BY GRUPO ROTOPLAS (HISTORICAL)

| | 2022 | 2023 | 2024 |
|------------------------------|-------|-------|-------|
| URBAN SOLID WASTE (USW) | 669 | 697 | 644 |
| SPECIAL HANDLING WASTE (SHW) | 591 | 553 | 990 |
| HAZARDOUS WASTE (HW) | 59 | 123 | 111 |
| TOTAL | 1,319 | 1,374 | 1,744 |

WASTE GENERATION AND DESTINATION BY COUNTRY (2024)

| | MEXICO AND CENTRAL AMERICA | | PERU | | ARGENTINA | | TOTAL | % |
|-----------------------------------|----------------------------|-----|------|-----|-----------|-----|-------|-----|
| USW | TONS | % | TONS | % | TONS | % | | |
| LANDFILL DISPOSAL | 406 | 36% | 13 | 15% | 225 | 41% | 644 | 37% |
| SHW | | | | | | | | |
| RECYCLED | 635 | 57% | 68 | 81% | 286 | 52% | 990 | 57% |
| HW | | | | | | | | |
| INCINERATION WITH ENERGY RECOVERY | 41 | 4% | 0 | 0% | 34 | 6% | 75 | 4% |
| LANDFILL | 32 | 3% | 4 | 5% | 0 | 0% | 36 | 2% |
| TOTAL | 1,114 | | 85 | | 545 | | 1,744 | |

Climate Scenario Analysis: Risks, Time Horizons, and Financial Impacts

GRI 201-2
SDG 13
TCFD EST-B

This table summarizes key risks, expected financial implications, and potential impacts to operations across short-, medium-, and long-term horizons.

Short term (2025) Medium term (2030) Long term (2050)

| TYPE OF RISK | DESCRIPTION | TIME HORIZON AND PROBABILITY OF OCCURRENCE | FINANCIAL IMPACT (MEXICAN PESOS) | POSSIBLE IMPACT TO OUR OPERATIONS |
|--------------------|--|---|--|---|
| Physical – Chronic | Extreme temperatures and heatwaves (Mexico and Central America operations): Changes in the maximum annual average temperature and the prevalence of heatwaves in Mexico and Central America operations. | <div></div> – Moderate <div></div> – Moderate <div></div> – High | 2030: 0 - \$5.4 million 2050: 0 - \$6.8 million | Extreme high temperatures can cause: <ul style="list-style-type: none">▶ Interruption of plant operations▶ Increased cooling costs and risk of workforce health issues▶ Material degradation leading to increased maintenance expenses |
| | Droughts (South America operations): Assessment of the maximum consecutive days with less than 1 mm of daily precipitation in South America operations. | <div></div> – Moderate <div></div> – Low <div></div> – Low | Not quantified due to low probability. | Prolonged droughts may lead to: <ul style="list-style-type: none">▶ Social unrest risks linked to water access issues▶ Potential water use restrictions affecting production capacity▶ Rising water resource costs, affecting product prices |
| | Droughts (Mexico operations): Assessment of the maximum consecutive days with less than 1 mm of daily precipitation in Mexico’s operations. | <div></div> – High <div></div> – High <div></div> – High | N.A. – Quantified impacts are included in "Extreme temperatures" and "Water availability" risks. | Prolonged droughts may cause: <ul style="list-style-type: none">▶ Social unrest risks linked to water access issues▶ Potential water use restrictions affecting production capacity▶ Shortage of key raw materials, such as resins, affecting prices and availability |
| Physical – Acute | Intense precipitation (USA Operations): Intense precipitation events measured by five consecutive days of rainfall in the US operations. | <div></div> – High <div></div> – Moderate <div></div> – Moderate | 2030: \$0.3 million - \$1.9 million 2050: \$0.3 million - \$2.0 million | Intense rainfall can cause: <ul style="list-style-type: none">▶ River flooding, disrupting supply chains▶ Damage to key assets and operational disruptions at stores |
| Physical – Chronic | Water availability (Mexico and Central America operations): Water stress and scarcity in Mexico and Central America operations. | <div></div> – Very High <div></div> – Very High <div></div> – Very High | 2030: \$1.4 million - \$2.6 million 2050: \$1.5 million - \$2.6 million | Decreased water availability can lead to: <ul style="list-style-type: none">▶ Social unrest risks linked to water access issues▶ Potential water use restrictions affecting production capacity▶ Interruptions in product manufacturing, affecting availability and increasing costs▶ Shortages of key raw materials like resins |

| TYPE OF RISK | DESCRIPTION | TIME HORIZON AND PROBABILITY OF OCCURRENCE | FINANCIAL IMPACT (MEXICAN PESOS) | POSSIBLE IMPACT TO OUR OPERATIONS |
|---------------------|---|---|---|---|
| Transition – Market | Supply chain risks from changes in recycled resin demand: Access to post-recycled resin suppliers for the manufacturing of Rotoplas products. | <div><div></div> – Moderate</div> <div><div></div> – High</div> <div><div></div> – Moderate</div> | 2030: Estimated cost reduction of \$68 million 2050: Estimated cost reduction of \$149 million | Changes in raw materials may cause: <ul style="list-style-type: none">Fluctuations in raw material availability may impact sustainability goalsPotential cost volatility affecting pricing strategyReduced market and revenue growth |
| Transition – Policy | Increase in regulations related to water use and quality: Rise in water-related regulations across Rotoplas' markets. | <div><div></div> – Low</div> <div><div></div> – Low</div> <div><div></div> – Low</div> | Not quantified due to low probability. | Increased enforcement of water-related regulations may cause: <ul style="list-style-type: none">Higher operating costs due to stricter water use and quality disclosuresRevenue reduction if product offerings do not meet standards and fall behind competitors |
| | Increase in climate change and carbon pricing regulations: Expansion of regulations in Mexico related to climate change and carbon pricing. | <div><div></div> – Low</div> <div><div></div> – Moderate</div> <div><div></div> – Moderate</div> | N.A. – Risk has not been quantified. | Increased policies related to climate change and carbon pricing may cause: <ul style="list-style-type: none">Increased costs within the value chain.Increased operating costs due to increased implementation of measures to achieve more stringent climate targets, derived from an increase in Mexico's climate ambition. |
| Technology | Adoption of new digital solutions and automation in water management: Technological innovations for water management, including efficiency improvements, automation, machine learning, and AI. | <div><div></div> – Low</div> <div><div></div> – Moderate</div> <div><div></div> – Very High</div> | Water leakage and evaporation 2030: ~\$0.23 - \$0.79 million 2050: ~\$0.3 - \$1.06 million 2030: Cost savings from water efficiency estimated at \$1.54 million - \$5.3 million 2050: \$2.07 - \$7.1 million Improved wastewater treatment 2030: ~11,000 - 40,000 MXN 2050: ~15,000 - 54,000 MXN | Adoption of new digital solutions and automation in water management may lead to: <ul style="list-style-type: none">Reduced operational costs through AI-driven efficiency improvementsReduced leakage and improved water utilization with advanced systems.Utilization of low-carbon energy in water treatment and monitoring.Enhanced water quality and lower environmental impact through better wastewater treatment |
| Policy | Increase in the number of policies related to water use and water security: Greater number of policies related to the improvement of water infrastructure and access to water and sanitation. | <div><div></div> – Moderate</div> <div><div></div> – Very High</div> <div><div></div> – Very High</div> | 2030: ~\$ 399 million plus an impact of over 2.8 million people with access to water and sanitation services thanks to Rotoplas' products. 2050: ~\$533 million plus an impact of over 10.7 million people with access to water and sanitation services thanks to Rotoplas' products. | Increased enforcement and expansion of existing regulations, or creation of new policies related to water quality use can cause: <ul style="list-style-type: none">Reduced capital and operating costs for water access and drinking water services.Access to a greater number of consumers through expanded access to water and the creation of new water infrastructure.Access to funding for the implementation of water management and water infrastructure projects. |

Low-Carbon and Circular Solutions Portfolio

GRI 301-3, 305-5
SDG 12, 13

| SOLUTION NAME | DESCRIPTION |
|-----------------------------------|--|
| 1,100 L Tinaco Plus+ (Water Tank) | <ul style="list-style-type: none">▶ Made with up to 40% recycled material.▶ Achieves up to 90% savings in water consumption during manufacturing.▶ 100% of rejected products are reintegrated into production.▶ 70% less manufacturing time compared to traditional methods.▶ Reduction in CO2 emissions through the use of recycled materials.▶ Manufacturing process includes a higher participation of women.▶ First water tank in Latin America to receive the Environmental Product Declaration, validating its environmental impact.▶ Incorporates Expel® technology, which inhibits bacterial growth.▶ Hydro-Net® filter ensures clean water by retaining dirt and sediment.▶ Lifetime guarantee. |
| Conventional 1,100 L Water Tank | <ul style="list-style-type: none">▶ 5% reduction in fuel consumption.▶ Contains up to 17% recycled material. |
| Biodigester | <ul style="list-style-type: none">▶ Provides sanitation for homes not connected to a sewer network.▶ Domestic wastewater undergoes primary treatment, preventing groundwater contamination.▶ Reduces methane emissions.▶ Increases soil productivity by improving water retention and porosity.▶ Reduces contamination of surface water and groundwater.▶ No odors or pathogenic agents.▶ Made with up to 35% recycled material. |

| SOLUTION NAME | DESCRIPTION |
|--|---|
| Electric Shower | <ul style="list-style-type: none">▶ 95% energy efficiency, thanks to rapid and consistent water heating.▶ Substitutes fossil fuels with electricity.▶ Provides immediate hot water, preventing water wastage during wait times. |
| bebbia – Drinking Water Purification | <ul style="list-style-type: none">▶ Provides high-quality water for homes, businesses, and offices.▶ Reduces single-use plastic waste.▶ Cuts CO2 emissions by eliminating the need for bottled water and reducing transportation needs.▶ Real-time water consumption monitoring. |
| Pipes | <ul style="list-style-type: none">▶ Incorporates zero-leak technology to conserve water.▶ Improves water quality through an antibacterial coating.▶ Some SKUs have environmental certifications for water- and energy-efficient manufacturing. |
| Rotoplas Servicios de Agua (RSA) and Acuantia Brazil – Wastewater Treatment Plants | <ul style="list-style-type: none">▶ Up to 90% reduction in water use from local networks.▶ Prevents contamination of rivers, lakes, and seas from untreated water discharge.▶ Allows water recycling for secondary activities. |
| rieggo – Irrigation Systems | <ul style="list-style-type: none">▶ Promotes efficient water use.▶ Reduces consumption of fertilizers and pesticides.▶ Increases productivity of agricultural plots. |

Our Social Performance

Communities

SOCIAL INVESTMENT (2024)¹
GRI 203-1

| | CONTRIBUTIONS IN MXN | PEOPLE IMPACTED | CHILDREN IMPACTED |
|-----------|-------------------------|--------------------|----------------------|
| MEXICO | \$16,797,201 | 269,636 | NA |
| ARGENTINA | \$955,186 | 6,903 | 584 |
| PERU | \$69,839 | 13,595 | 6,461 |
| TOTAL | \$17,822,226 | 290,134 | 7,045 |

NA: Not available
¹ Includes contributions to NGOs, in-kind and cash donations to initiatives during 2024, as well as the cultural and water-awareness activities described in the Social Impact section of this report.

Our team

LABOR DEMOGRAPHICS AND DIVERSITY

GRI 2-7,405-1, 401-1

EMPLOYEES
BREAKDOWN
BY GENDER AND
AGE GROUP
(HISTORICAL)

| GENDER | AGE GROUP | 2022 | 2023 | 2024 | VARIATION (2024 VS 2023)(%) |
|----------------------|-----------|-------|-------|-------|--------------------------------|
| MEN | < 30 | 567 | 583 | 588 | 1% |
| | 30-50 | 1,630 | 1,734 | 1,693 | -2% |
| | > 50 | 291 | 341 | 341 | 0% |
| WOMEN | < 30 | 171 | 170 | 197 | 16% |
| | 30-50 | 556 | 584 | 601 | 3% |
| | > 50 | 69 | 71 | 82 | 15% |
| TOTAL | Men | 2,488 | 2,658 | 880 | -1% |
| | Women | 796 | 825 | 2,622 | 7% |
| | < 30 | 738 | 753 | 785 | 4% |
| | 30-50 | 2,186 | 2,318 | 2,294 | -1% |
| | > 50 | 360 | 412 | 423 | 3% |
| GRUPO ROTOPLAS TOTAL | | 3,284 | 3,483 | 3,502 | 1% |

EMPLOYEES
BREAKDOWN BY
EMPLOYMENT
CATEGORY AND
AGE GROUP
(2024)

| | < 30 | | 30-50 | | > 50 | | TOTAL | | | | |
|--------------------------|-------|-----|-------|-------|-------|-----|-------|----|-------|----|-------|
| | WOMEN | MEN | WOMEN | MEN | WOMEN | MEN | WOMEN | % | MEN | % | TOTAL |
| EXECUTIVE | 0 | 0 | 9 | 44 | 3 | 16 | 12 | 17 | 60 | 83 | 72 |
| MIDDLE MANAGEMENT | 6 | 17 | 107 | 284 | 11 | 48 | 124 | 26 | 349 | 74 | 473 |
| INDIVIDUAL EMPLOYEES | 82 | 117 | 258 | 492 | 16 | 77 | 356 | 34 | 686 | 66 | 1,042 |
| OPERATIONAL EMPLOYEES | 109 | 454 | 227 | 873 | 52 | 200 | 388 | 20 | 1,527 | 80 | 1,915 |
| TOTAL | 197 | 588 | 601 | 1,693 | 82 | 341 | 880 | 25 | 2,622 | 75 | 3,502 |

EMPLOYEES BREAKDOWN BY EMPLOYMENT CATEGORY AND AGE GROUP (HISTORICAL)

| EXECUTIVE | | 2022 | 2023 | 2024 | VARIATION (2024 VS 2023)(%) |
|-----------|-------|------|------|------|--------------------------------|
| TOTAL | TOTAL | 70 | 79 | 72 | -10% |
| | < 30 | 0 | 0 | 0 | - |
| | 30-50 | 55 | 56 | 53 | -6% |
| | > 50 | 15 | 23 | 19 | -21% |
| MEN | TOTAL | 59 | 67 | 60 | -12% |
| | < 30 | 0 | 0 | 0 | - |
| | 30-50 | 46 | 46 | 44 | -5% |
| | > 50 | 13 | 21 | 16 | -31% |
| WOMEN | TOTAL | 11 | 12 | 12 | - |
| | < 30 | 0 | 0 | 0 | - |
| | 30-50 | 9 | 10 | 9 | -11% |
| | > 50 | 2 | 2 | 3 | 33% |

| INDIVIDUAL EMPLOYEES | | 2022 | 2023 | 2024 | VARIATION (2024 VS 2023)(%) |
|----------------------|-------|-------|-------|-------|--------------------------------|
| TOTAL | TOTAL | 1,021 | 1,060 | 1,042 | -2% |
| | < 30 | 194 | 201 | 199 | -1% |
| | 30-50 | 739 | 762 | 750 | 2% |
| | > 50 | 88 | 97 | 93 | -4% |
| MEN | TOTAL | 717 | 723 | 686 | -5% |
| | < 30 | 128 | 127 | 117 | -9% |
| | 30-50 | 513 | 515 | 492 | -5% |
| | > 50 | 76 | 81 | 77 | -5% |
| WOMEN | TOTAL | 304 | 337 | 356 | 5% |
| | < 30 | 66 | 74 | 82 | 10% |
| | 30-50 | 226 | 247 | 258 | 4% |
| | > 50 | 12 | 16 | 16 | 0% |

| MIDDLE MANAGEMENT | | 2022 | 2023 | 2024 | VARIATION (2024 VS 2023)(%) |
|-------------------|-------|------|------|------|--------------------------------|
| TOTAL | TOTAL | 434 | 475 | 473 | 0% |
| | < 30 | 25 | 25 | 23 | -9% |
| | 30-50 | 363 | 397 | 391 | -2% |
| | > 50 | 46 | 53 | 59 | 10 |
| MEN | TOTAL | 306 | 360 | 349 | -3% |
| | < 30 | 19 | 20 | 17 | -18% |
| | 30-50 | 251 | 294 | 284 | -4% |
| | > 50 | 36 | 46 | 48 | 4% |
| WOMEN | TOTAL | 128 | 115 | 124 | 7% |
| | < 30 | 6 | 5 | 6 | 17% |
| | 30-50 | 112 | 103 | 107 | 4% |
| | > 50 | 10 | 7 | 11 | 36% |

| OPERATIONAL EMPLOYEES | | 2022 | 2023 | 2024 | VARIATION (2024 VS 2023)(%) |
|-----------------------|-------|-------|-------|-------|--------------------------------|
| TOTAL | TOTAL | 1,759 | 1,869 | 1,915 | 2% |
| | < 30 | 519 | 527 | 563 | 6% |
| | 30-50 | 1,029 | 1,103 | 1,100 | - |
| | > 50 | 211 | 239 | 252 | 5% |
| MEN | TOTAL | 1,406 | 1,508 | 1,527 | 1% |
| | < 30 | 420 | 436 | 454 | 4% |
| | 30-50 | 820 | 879 | 873 | -1% |
| | > 50 | 166 | 193 | 200 | 4% |
| WOMEN | TOTAL | 353 | 361 | 388 | 7% |
| | < 30 | 99 | 91 | 109 | 17% |
| | 30-50 | 209 | 224 | 227 | 1% |
| | > 50 | 45 | 46 | 52 | 12% |



EMPLOYEES BREAKDOWN BY OPERATIONS, GENDER AND EMPLOYMENT CATEGORY (2024)

| COUNTRY | MEN | WOMEN | ADMINISTRATIVE POSITIONS (MEN) | ADMINISTRATIVE POSITIONS (WOMEN) | OPERATIONAL POSITIONS (MEN) | OPERATIONAL POSITIONS (WOMEN) | TOTAL |
|-----------------|-------|-------|--------------------------------|----------------------------------|-----------------------------|-------------------------------|-------|
| MEXICO | 1,636 | 714 | 768 | 345 | 868 | 369 | 2,350 |
| BRAZIL | 38 | 5 | 25 | 5 | 13 | 0 | 43 |
| ARGENTINA | 692 | 90 | 160 | 71 | 532 | 19 | 782 |
| CENTRAL AMERICA | 96 | 17 | 43 | 17 | 53 | 0 | 113 |
| PERU | 116 | 28 | 55 | 28 | 61 | 0 | 144 |
| USA | 44 | 26 | 44 | 26 | 0 | 0 | 70 |
| TOTAL | 2,622 | 880 | 1,095 | 492 | 1,527 | 388 | 3,502 |

EMPLOYEES BREAKDOWN BY NATIONALITY² (% , HISTORICAL)

| | 2022 | 2023 | 2024 |
|-------------------------------|-------|-------|-------|
| MEXICAN | 66.1% | 66.1% | 66.8% |
| BRAZILIAN | 1.5% | 1.3% | 1.2% |
| ARGENTINIAN | 21.4% | 22.2% | 21.6% |
| CENTRAL AMERICAN ³ | 2.5% | 2.8% | 3.3% |
| PERUVIAN | 4.3% | 4.2% | 4.4% |
| AMERICANS | 3.1% | 2.4% | 1.9% |
| OTHERS | 1.1% | 1.0% | 0.8% |

EMPLOYEES BREAKDOWN BY NATIONALITY (HISTORICAL)

| | 2022 | 2023 | 2024 | VARIATION (2024 VS 2023)(%) |
|------------------------------|-------|-------|-------|-----------------------------|
| MEXICO | 2,171 | 2,303 | 2,339 | 2% |
| BRAZIL | 48 | 45 | 43 | -5% |
| ARGENTINA | 703 | 773 | 757 | -2% |
| CENTRAL AMERICA ⁴ | 82 | 97 | 114 | 15% |
| PERU | 141 | 148 | 155 | 5% |
| USA | 103 | 84 | 65 | -29% |
| OTHER | 36 | 33 | 29 | -14% |
| TOTAL | 3,284 | 3,483 | 3,502 | 1% |

EMPLOYEES BREAKDOWN BY COUNTRY (% , HISTORICAL)

| | 2022 | 2023 | 2024 |
|------------------------------|-------|-------|-------|
| MEXICO | 66.1% | 66.1% | 67.2% |
| BRAZIL | 1.4% | 1.2% | 1.2% |
| ARGENTINA | 22.3% | 23.0% | 21.7% |
| CENTRAL AMERICA ⁵ | 2.5% | 2.7% | 3.2% |
| PERU | 4.0% | 4.0% | 4.5% |
| USA | 3.4% | 2.6% | 1.9% |

² The breakdown of our workforce by nationality is directly related to the number of Employees employed in each country.

³ Corresponds to employees with Guatemalan, Nicaraguan, Honduran, Salvadoran and Costa Rican nationality.

⁴ Corresponds to employees with Guatemalan, Nicaraguan, Honduran, Salvadoran and Costa Rican nationality.

⁵ Corresponds to employees with Guatemalan, Nicaraguan, Honduran, Salvadoran and Costa Rican nationality.

EMPLOYEES BREAKDOWN BY TYPE OF CONTRACTS (HISTORICAL)

| | 2022 | 2023 | 2024 |
|------------------------|-------|-------|-------|
| # EMPLOYEES | 3,284 | 3,483 | 3,502 |
| % INDEFINITE CONTRACTS | 95.8% | 95.8% | 96.6% |
| % OF WOMEN | 24.2% | 23.6% | 25.1% |

EMPLOYEES BREAKDOWN BY GENDER (FEMALE, HISTORICAL)

| | 2022 | 2023 | 2024 |
|---|------|------|------|
| SHARE OF WOMEN IN THE WORKFORCE | 24% | 24% | 25% |
| SHARE OF WOMEN IN ALL MANAGEMENT POSITIONS | 28% | 30% | 23% |
| SHARE OF WOMEN IN JUNIOR MANAGEMENT POSITIONS | 29% | 24% | 24% |
| SHARE OF WOMEN IN TOP MANAGEMENT POSITIONS | 16% | 14% | 17% |
| SHARE OF WOMEN IN MANAGEMENT POSITIONS AND REVENUE-GENERATING FUNCTIONS | 29% | 17% | 24% |
| SHARE OF WOMEN IN STEM POSITIONS | 16% | 17% | 17% |

REMUNERATION (2024)

GRI 405-2

| | SALARIES RATIO BY GENDER | | MEAN MONTHLY AVERAGE SALARY (MXN) | MONTHLY AVERAGE SALARY WOMEN (MXN) | | MONTHLY AVERAGE SALARY MEN (MXN) | |
|-------------------------|--------------------------|------------------|-----------------------------------|------------------------------------|------------------|----------------------------------|------------------|
| MANAGEMENT LEVEL | FIXED | FIXED + VARIABLE | FIXED + VARIABLE | FIXED | FIXED + VARIABLE | FIXED | FIXED + VARIABLE |
| EXECUTIVE | 72% | 71% | 382,262 | 317,972 | 317,972 | 442,469 | 446,552 |
| MIDDLE MANAGEMENT | 90% | 87% | 109,101 | 98,128 | 101,502 | 109,105 | 116,701 |
| INDIVIDUAL EMPLOYEES | 115% | 107% | 33,989 | 32,660 | 35,117 | 28,473 | 32,862 |
| OPERATORS | 114% | 109% | 12,529 | 9,201 | 13,028 | 8,062 | 12,030 |
| AVERAGE WHOLE WORKFORCE | 94% | 92% | 39,559 | 34,540 | 37,820 | 36,714 | 41,299 |

TURNOVER

GRI 401-1

VOLUNTARY TURNOVER RATE BY COUNTRY (HISTORICAL)

| COUNTRY | 2022 | 2023 | 2024 |
|-----------------------------------|-------|-------|-------|
| MEXICO | 19.8% | 16.1% | 20.6% |
| BRAZIL | 4.6% | 6.6% | 17.1% |
| ARGENTINA | 8.1% | 5.2% | 3.6% |
| CENTRAL AMERICA | 12.4% | 14.7% | 23.9% |
| PERU | 11.4% | 7.6% | 4.3% |
| USA | 20.0% | 26.0% | 21.4% |
| GRUPO ROTOPLAS VOLUNTARY TURNOVER | 12.5% | 13.1% | 16.1% |

TOTAL TURNOVER RATE BY COUNTRY (HISTORICAL)

| COUNTRY | 2022 | 2023 | 2024 |
|-------------------------------|-------|-------|-------|
| MEXICO | 27.8% | 30.7% | 50.8% |
| BRAZIL | 24.4% | 39.5% | 31.7% |
| ARGENTINA | 15.6% | 11.6% | 11.7% |
| CENTRAL AMERICA | 26.3% | 28.7% | 34.5% |
| PERU | 21.1% | 18.7% | 9.2% |
| USA | 25.9% | 61.5% | 65.7% |
| GRUPO ROTOPLAS TOTAL TURNOVER | 24.5% | 26.6% | 39.6% |

TOTAL TURNOVER RATE BY COUNTRY (HISTORICAL)

| | NEW HIRES | | | | DISMISSALS | | | | TOTAL HEADCOUNT WITH INDEFINITE CONTRACTS | | TURNOVER RATE (YEAR-END 2024) | |
|-----------------|---------------------|-----|----------------------|-----|----------------------|-----|------------------------|-----|---|------|-------------------------------|----------------------|
| | TEMPORARY CONTRACTS | | INDEFINITE CONTRACTS | | VOLUNTARY DEPARTURES | | INVOLUNTARY DEPARTURES | | | | | |
| | W | M | W | M | W | M | W | M | W | M | TOTAL | VOLUNTARY DEPARTURES |
| MEXICO | 121 | 296 | 241 | 515 | 119 | 342 | 188 | 491 | 677 | 1566 | 50.8% | 20.6% |
| < 30 | 64 | 175 | 120 | 247 | 56 | 152 | 69 | 209 | 150 | 366 | 94.2% | 40.3% |
| 30 - 50 | 54 | 106 | 119 | 232 | 61 | 151 | 115 | 241 | 459 | 970 | 39.7% | 14.8% |
| > 50 | 3 | 15 | 2 | 36 | 2 | 39 | 4 | 41 | 68 | 230 | 28.9% | 13.8% |
| BRAZIL | 0 | 1 | 4 | 8 | 1 | 6 | 2 | 4 | 5 | 36 | 31.7% | 17.1% |
| < 30 | 0 | 0 | 2 | 1 | 0 | 1 | 1 | 0 | 1 | 1 | 100.0% | 50.0% |
| 30 - 50 | 0 | 1 | 2 | 7 | 1 | 5 | 1 | 2 | 4 | 32 | 25.0% | 16.7% |
| > 50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | | 3 | 66.7% | 0.0% |
| ARGENTINA | 0 | 0 | 20 | 30 | 10 | 18 | 13 | 50 | 90 | 688 | 11.7% | 3.6% |
| < 30 | 0 | 0 | 1 | 8 | 2 | 6 | 2 | 8 | 13 | 122 | 13.3% | 5.9% |
| 30 - 50 | 0 | 0 | 18 | 22 | 4 | 10 | 10 | 28 | 72 | 492 | 9.2% | 2.5% |
| > 50 | 0 | 0 | 1 | 0 | 4 | 2 | 1 | 14 | 5 | 74 | 26.6% | 7.6% |
| CENTRAL AMERICA | 0 | 2 | 3 | 52 | 2 | 25 | 1 | 11 | 17 | 96 | 34.5% | 23.9% |
| < 30 | 0 | 2 | 1 | 25 | 1 | 10 | 0 | 3 | 2 | 30 | 43.8% | 34.4% |
| 30 - 50 | 0 | 0 | 2 | 25 | 1 | 15 | 1 | 8 | 14 | 59 | 34.2% | 21.9% |
| > 50 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 1 | 7 | 0.0% | 0.0% |
| PERU | 2 | 2 | 3 | 12 | 2 | 4 | 4 | 3 | 28 | 113 | 9.2% | 4.3% |
| < 30 | 0 | 0 | 0 | 3 | 0 | 0 | 1 | 1 | 4 | 12 | 12.5% | 0.0% |
| 30 - 50 | 2 | 2 | 3 | 9 | 2 | 4 | 2 | 2 | 22 | 90 | 8.9% | 5.4% |
| > 50 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 2 | 11 | 7.7% | 0.0% |
| USA | 0 | 0 | 7 | 18 | 5 | 10 | 4 | 27 | 26 | 44 | 65.7% | 21.4% |
| < 30 | 0 | 0 | 4 | 6 | 1 | 6 | 1 | 3 | 5 | 8 | 84.6% | 53.8% |
| 30 - 50 | 0 | 0 | 2 | 6 | 3 | 3 | 3 | 20 | 16 | 25 | 70.7% | 14.6% |
| > 50 | 0 | 0 | 1 | 6 | 1 | 1 | 0 | 4 | 5 | 11 | 37.5% | 12.5% |
| TOTAL | 123 | 301 | 278 | 635 | 139 | 405 | 212 | 586 | 843 | 2543 | 39.6% | 16.1% |
| < 30 | 64 | 177 | 128 | 290 | 60 | 175 | 74 | 224 | 175 | 539 | 74.6% | 32.9% |
| 30 - 50 | 56 | 109 | 146 | 301 | 72 | 188 | 132 | 301 | 587 | 1668 | 30.7% | 11.5% |
| > 50 | 3 | 15 | 4 | 44 | 7 | 42 | 6 | 61 | 81 | 336 | 27.8% | 11.8% |



TRAINING AND TALENT DEVELOPMENT

GRI 404-1, 404-3

AVERAGE HIRING COST (HISTORICAL)

| | 2022 | 2023 ¹ | 2024 |
|---------------------------|---------|-------------------|---------|
| AVERAGE HIRING COST (MXN) | \$2,509 | \$2,813 | \$3,294 |

TRAINING HOURS BREAKDOWN BY EMPLOYMENT CATEGORY (HISTORICAL)

| | | 2022 | 2023 | 2024 | VARIATION (2024 VS 2023)(%) |
|----------------------|-------------------------------------|--------|--------|--------|-----------------------------|
| ADMINISTRATIVE STAFF | Training hours | 23,312 | 7,319 | 13,878 | 47% |
| | Average training hours per employee | 1.8 | 1.8 | 8.4 | 76% |
| OPERATIONAL STAFF | Training hours | 4,358 | 15,595 | 16,569 | 6% |
| | Average training hours per employee | 1.6 | 1.0 | 9.3 | 87% |
| TOTAL | Training hours | 27,670 | 22,914 | 30,447 | 25% |
| | Average training hours per employee | 3.4 | 1.2 | 8.8 | 84% |

APRENDER COURSES AND ATTENDEES (2024)

| | COURSES | ATTENDEES |
|-----------------|---------|-----------|
| MEXICO | 125 | 5,715 |
| PERU | 37 | 378 |
| ARGENTINA | 53 | 1,504 |
| CENTRAL AMERICA | 32 | 54 |
| BRAZIL | 10 | 89 |
| UNITED STATES | 4 | 264 |
| TOTAL | 261 | 8,004 |

TRAINING HOURS BY GENDER AND COUNTRY (2024)

| COUNTRY | ON-SITE TRAINING | | | REMOTE TRAINING | | |
|-----------------|------------------|-------|--------|-----------------|-------|--------|
| | TOTAL | W | M | TOTAL | W | M |
| MEXICO | 4,626 | 1379 | 3,247 | 5,434 | 1,671 | 3,763 |
| PERU | 759 | 149 | 610 | 2,465 | 898 | 1,567 |
| CENTRAL AMERICA | 635 | 9 | 626 | 265 | 27 | 238 |
| ARGENTINA | 6,343 | 727 | 5,616 | 9,175 | 1,387 | 7,788 |
| BRAZIL | 174 | 30 | 144 | 208 | 33 | 176 |
| US | 0 | 0 | 0 | 363 | 132 | 231 |
| TOTAL | 12,537 | 2,294 | 10,243 | 17,910 | 4,148 | 13,763 |

In 2024:

Our FTE had 8.8 hours on average in training and development.

Rotoplas spent MXN \$1,710.58 per FTE on training and development.

NUMBER OF EMPLOYEES WHOSE PERFORMANCE HAS BEEN EVALUATED BY EMPLOYMENT CATEGORY (HISTORICAL)

| | 2022 | 2023 | 2024 | VARIATION (2024 VS 2023)(%) |
|----------------------|-------|-------|-------|-----------------------------|
| EXECUTIVE | 65 | 67 | 65 | -3% |
| MIDDLE MANAGEMENT | 395 | 434 | 461 | 6% |
| INDIVIDUAL EMPLOYEES | 866 | 908 | 828 | -9% |
| TOTAL | 1,326 | 1,409 | 1,354 | -4% |

Occupational Health & Safety

GRI 403-9, 403-10
SASB RT-CH-350a.1, RT-CH-540a.1

GRUPO ROTOPLAS HEALTH AND SAFETY INDICATORS: EMPLOYEES AND CONTRACTORS (HISTORICAL)

| | 2022 | 2023 | 2024 |
|--------------------------------|-------|-------|-------|
| Nº OF MINOR INJURIES | NA | 72 | 125 |
| Nº OF LOST TIME INJURIES | 63 | 42 | 56 |
| Nº OF OCCUPATIONAL DISEASES | 1 | 1 | 2 |
| Nº OF CASUALTIES | 0 | 0 | 0 |
| Nº OF DAYS LOST DUE TO INJURY | 1,804 | 705 | 573 |
| LOST TIME INCIDENT RATE | 1.87 | 0.89 | 0.93 |
| INDEX OF OCCUPATIONAL DISEASES | NA | 0.03 | 0.03 |
| ABSENTEEISM RATE | 27.43 | 20.24 | 16.36 |

LTIR (Lost Time Incident Rate) is calculated since 2024 using the SASB formula (number of lost time injuries/total worked hours) *200,000.

The total amount of worked hours in 2024 was 12,077,491.

NA: Not Available

In 2024 we did not have any health and safety reports for contractors. We had 95 contracted individuals during the year.

GRUPO ROTOPLAS HEALTH AND SAFETY INDICATORS: EMPLOYEES AND CONTRACTORS (PER REGION, 2024)

| | 2024 |
|--------------------------------|-----------|
| MEXICO AND CENTRAL AMERICA | |
| Nº OF MINOR INJURIES | 101 |
| Nº OF LOST TIME INJURIES | 56 |
| Nº OF OCCUPATIONAL DISEASES | 0 |
| Nº OF CASUALTIES | 0 |
| Nº OF DAYS LOST DUE TO INJURY | 443 |
| LOST TIME INCIDENT RATE | 1.19 |
| INDEX OF OCCUPATIONAL DISEASES | 0 |
| ABSENTEEISM RATE | 17.99 |
| TOTAL WORKED HOURS | 9,361,923 |
| NUMBER OF EMPLOYEES | 2,463 |
| ARGENTINA AND PERU | |
| Nº OF MINOR INJURIES | 24 |
| Nº OF LOST TIME INJURIES | 0 |
| Nº OF OCCUPATIONAL DISEASES | 2 |
| Nº OF CASUALTIES | 0 |
| Nº OF DAYS LOST DUE TO INJURY | 130 |
| LOST TIME INCIDENT RATE | 0 |
| INDEX OF OCCUPATIONAL DISEASES | 0.16 |
| ABSENTEEISM RATE | 13.42 |
| TOTAL WORKED HOURS | 2,571,712 |
| NUMBER OF EMPLOYEES | 969 |

WELLNESS PROGRAMS AND BENEFITS (2024)

GRI 403-6

Initiative Benefits 2024 Results

| | | | | |
|---|---|--|--|--|
| WELLHUB (EXTENDED TO FAMILY MEMBERS) | MEDDI | COMMERCIAL PARTNERSHIPS | AYAM – WORKPLACE STRESS MANAGEMENT | SAVINGS PROGRAM |
| <ul style="list-style-type: none">▶ Promotion of new gyms▶ <i>Wellhub</i> virtual stand▶ Launch of \$0 plan▶ 30 days free promotion▶ 2 Webinars for Rotoplas Users▶ +3,000 affiliated gyms▶ Participation in the annual health fair | <ul style="list-style-type: none">▶ Seasonal campaigns▶ Exclusive physical, mental and nutritional health webinars▶ Participation in the annual health fair▶ Consolidation of telehealth benefit▶ User manual | <ul style="list-style-type: none">▶ <i>Capitanes</i> basketball team▶ <i>Chanfle</i>▶ Ticketmaster▶ Dell▶ Chopo▶ Sports World▶ Justo▶ BMW▶ Monet▶ <i>GoBenefits</i> (part of the <i>ReConoce</i> program) | <ul style="list-style-type: none">▶ 5 meditation breaks and mindfulness sessions scheduled for all employees▶ On-site activities▶ Meditation capsules via the app▶ Mental, physical and nutritional health webinars▶ Invitation for family members▶ Targeted sessions for team members of different areas of the company▶ Construction of the Ayam Studio in Rotoplas’ headquarters, a dedicated space for mindfulness and mind training | <ul style="list-style-type: none">▶ Savings and loans campaigns▶ Consolidation of savings program benefits▶ Guidelines definition for extraordinary contributions▶ Change in investment rate strategy |
| <div>221 registered users</div> <div>+5,400 check-ins in affiliated gyms throughout the year</div> | <div>3,502 active users in the platform</div> <div>90 medical appointments with specialists</div> | <div>Applicable to</div> <div>100% of our workforce</div> | <div>+800 sessions with 237 employees</div> | <div>1,131 participants in the savings programs, 51% of the eligible population</div> <div>589 participants in the loans programs, 26% of the population that participates in the saving program</div> |

Our Governance Performance

STRATEGIC PARTNERSHIPS FOR SOCIAL IMPACT

GRI 2-28

Associations

MEXICO

- ▶ Mexican Business Council
- ▶ Mexican Chamber of the Manufacturing Industry¹ (CANACINTRA)
- ▶ CAINTRA Nuevo León
- ▶ Water Advisory Council² (CCA)
- ▶ ESG Committee of the Mexican Stock Exchange
- ▶ Confederación Patronal de la República Mexicana (COPARMEX)
- ▶ Consejo Empresarial Mexicano

ARGENTINA

- ▶ Argentine Chamber of the Plastics Industry³ (CAIP)
- ▶ Argentine Chamber of Gas Appliance Manufacturers⁴ (CAFAGAS)
- ▶ Association of Argentine Importers and Exporters⁵ (AIERA)
- ▶ Argentina-Mexico Chamber of Commerce⁶ (CAMEX)
- ▶ IARSE (Instituto Argentino de Responsabilidad Social, Empresaria y Sustentabilidad)
- ▶ FUNDECE
- ▶ SAMECO (Sociedad Argentina Pro Mejoramiento Continuo)
- ▶ ARLOG (Asociación Argentina de Logística Empresaria)
- ▶ CEPIP Cámara Empresaria Parque Industrial de Pilar
- ▶ Instituto Argentino de Normalización y Certificación (IRAM)

BRAZIL

- ▶ Trata Brazil Institute⁷ (ITB)

CENTRAL AMERICA

- ▶ Guatemalan Chamber of Construction⁸ (CGC)

PERU

- ▶ Aquafondo - Water fund for Lima and Callao
- ▶ Peruvian Chamber of Construction
- ▶ Peru-Mexico Chamber of Commerce⁹

¹ Cámara Nacional de la Industria de la Transformación (CANACINTRA).
² Consejo Consultivo del Agua (CCA).
³ Cámara Argentina de la Industria Plástica (CAIP).
⁴ Cámara Argentina de fabricantes de artefactos a gas (CAFAGAS).
⁵ Asociación de Importadores y Exportadores Argentinos (AIERA).
⁶ Cámara Argentino Mexicana (CAMEX).
⁷ Instituto Trata Brasil (ITB).
⁸ Cámara Guatemalteca de la Construcción (CGC).
⁹ Cámara de Comercio Peruano Mexicana

Breakdown of Lobbying and Representation Contributions

| RECIPIENT | TYPE OF ACTIVITY | ISSUE OR TOPIC | AMOUNT (MXN) |
|--------------------------------------|------------------------------|---|---------------|
| WATER ADVISORY COUNCIL | Interest representation | Water security and public water policy | \$250,000 |
| MEXICAN BUSINESS COUNCIL | Trade association / lobbying | Economic development and sustainability | \$5,000,000 |
| CANACINTRA | Trade association | Industrial development | \$196,695 |
| COPARMEX | Trade association | Business climate and competitiveness | \$34,250 |
| CAINTRA (NUEVO LEÓN) | Trade association | Regional industrial policy | \$42,303 |
| UNITED NATIONS GLOBAL COMPACT | Multistakeholder initiative | Sustainable development and ESG standards | \$200,000 |
| DUKE UNIVERSITY (INNOVATION PROJECT) | Academic collaboration | Water innovation and research | \$481,337.5 |
| | | | \$6,204,585.5 |

INTERNATIONAL INITIATIVES

GRI 2-28



WE SUPPORT

CEO WATER MANDATE

United Nations Global Compact CEO Water Mandate

Since the adoption of the mandate in May 2019, we have joined a diverse global community of over 150 companies dedicated to addressing challenges relating to water and recognizing the crucial role it plays in human life, industrial activities, and ecological balance. On an annual basis, we compile a Communication on Progress (COP) in this report, outlining our commitments. This initiative aims to advance the Sustainable Development Goals (SDG's) through collaborative working groups involving academia, civil society, and the federal government.



DUKE

FUQUA

Duke University's Edge Advisory Council

We focus on promoting close working relations between the private sector and academia to foster innovation in sustainable solutions.

ETHICS AND
WHISTLEBLOWER
CHANNEL –
CONFÍA ROTOPLAS

GRI 206-1

| CLASSIFICATION | DESCRIPTION | REPORTING CHANNEL | NO. OF CASES | COUNTRY | HANDLED BY ETHICS COMMITTEE | RESOLUTION |
|---|-----------------------------|----------------------|--------------|-----------|-----------------------------|---|
| GENDER VIOLENCE / HARM TO WORKPLACE CLIMATE | Sexual harassment | Confía Rotoplas | 6 | Guatemala | Yes | Internal filing / record |
| | | Confía Rotoplas | | Peru | No | Employment termination |
| | | Confía Rotoplas | | Mexico | No | Reclassification / workplace harassment |
| | | Internal escalation | | Argentina | No | Verbal warning / mediation |
| | | Internal escalation | | Peru | Yes | Employment termination |
| | | Internal escalation | | Mexico | Yes | Employment termination |
| | Gender-based discrimination | Confía Rotoplas | 2 | Peru | Yes | Reclassification / workplace harassment |
| | | Legitimate suspicion | | Mexico | No | Verbal warning / mediation |
| CORRUPTION-RELATED ACTS | Conflict of interest | Internal escalation | 1 | Argentina | Yes | No conflict identified |
| | Fraudulent administration | Internal escalation | 3 | Nicaragua | Yes | Internal correction / action plan |
| | | Internal escalation | | Mexico | No | Employment termination |
| | | Confía Rotoplas | | Mexico | No | Employment termination |
| | Misuse of company resources | Internal escalation | 1 | Argentina | Yes | Supplier banned |
| | Fraud / Report alteration | Internal escalation | 2 | Argentina | No | Supplier banned |
| | | External reporter | | Mexico | No | Employment termination |
| | Attempted bribery | Internal escalation | 2 | Argentina | No | Internal correction / action plan |
| | | Internal escalation | | Argentina | Yes | Supplier banned |
| TOTAL | | | 17 | | | |

FINES AND
SANCTIONS
SUMMARY 2024

GRI 2-27
SASB IF-WU-140b.1

| CATEGORY | DESCRIPTION | AMOUNT (MXN) | COUNTRY | RESOLUTION STATUS |
|---|---|--------------|-------------------|-------------------|
| TAX COMPLIANCE | Late or incomplete tax filings (administrative) | \$1,163,474 | Mexico, Nicaragua | Resolved |
| ENVIRONMENTAL COMPLIANCE | Infractions related to reporting or permit delays | \$62,219 | Mexico, Argentina | Resolved |
| OPERATIONAL/SAFETY | Minor safety or administrative infractions | \$28,431 | Argentina | Resolved |
| LABOR-RELATED SANCTIONS | Fines from labor authorities | \$67,579 | Argentina | Resolved |
| CORRUPTION, BRIBERY OR CONFLICT OF INTEREST | Incidents/fines | \$0 | N.A. | No cases |
| ANTI-COMPETITIVE BEHAVIOR | Incidents/fines | \$0 | N.A. | No cases |
| HUMAN RIGHTS, DISCRIMINATION AND LABOR HARASSMENT | Incidents/fines | \$0 | N.A. | No cases |
| SIGNIFICANT LEGAL PROCEEDINGS | Any material litigation | \$0 | N.A. | None reported |
| TOTAL | | \$1,321,703 | | |

RISK MANAGEMENT

Rotoplas Risk Matrix

Category Risk Description Details

| MARKET | | | | | | REGULATORY | | | |
|---|--|--|--|---|---|---|---|---|--|
| Raw material price volatility | | Supply chain disruptions | | Consumer income and preference shifts | | Foreign trade regulation changes | | Compliance cost increases | |
| Rising costs due to supply chain disruptions and inflation | Cost management and alternative sourcing | Delays, shortages, and increased costs from global factors | Diversification and supplier risk assessments | Economic conditions affecting consumer purchasing power | Market trend analysis and adaptive strategies | Import/export restrictions and trade policy adjustments | Regulatory monitoring and compliance adaptation | Regulatory changes increasing operational costs | Ongoing monitoring and financial impact assessment |
| Macroeconomic market impact | | Investment return uncertainty | | Local market dependency | | FINANCIAL | | | |
| Macroeconomic shifts influencing demand in key sectors | Strategic planning and economic risk modeling | Economic fluctuations affecting investment returns | Optimized capital allocation and risk-adjusted investments | Economic instability in local markets impacting sales | Market diversification initiatives | Growth management constraints | | Lack of financing, systems, and processes to support growth | |
| | | | | | | | | Financial planning and controlled expansion strategies | |
| OPERATIONAL | | | | | | Rising interest rates & financing costs | | Exchange rate volatility & inflation | |
| Extreme weather & natural disasters | | Temporary operational shutdowns | | Innovation & sustainability challenges | | Higher borrowing costs affecting future investments | | Currency fluctuations impacting financial performance | |
| Severe weather events disrupting operations and supply chains | Climate risk assessment and contingency planning | Unexpected events halting production and distribution | Business continuity and resilience planning | Failure to innovate may weaken brand strength | Investment in R&D and sustainable solutions | Risk-adjusted financial planning | | Hedging strategies and inflation risk management. | |

Risks by Type

GRI 205-1, 3-3

■ Risk Type ■ Party Responsible ■ Actions

| | | | | | | | |
|---|-------------------------|--|-------------------|--|---------------------------------------|--|---------------------------------|
| ETHICS AND CORRUPTION RISKS | Ethics Committee | GOVERNANCE RISKS | Compliance | FINANCIAL AND OPERATIONAL RISKS | CFO & Risk Management Team | CYBERSECURITY & DATA PROTECTION RISKS | CIO & Internal Audit |
| The Confía Rotoplas whistleblower channel enables employees and stakeholders to report potential risks, ensuring transparency and ethical conduct. Strengthened by annual training on ethical practices and anti-corruption policies. | | Ensures alignment with international and domestic regulations, maintaining high ethical and transparency standards. Ongoing monitoring of regulatory changes and integration of risk assessments into corporate decision-making. | | Continuous risk evaluation of financial volatility, market conditions, and operational performance. Implementation of digital tools and business intelligence to mitigate potential disruptions. | | Strengthening cybersecurity protocols and business continuity plans. Implementation of real-time monitoring systems to detect and prevent cyber threats. | |



Emerging Risks

Emerging Risk

Description

Mitigation

| WATER AVAILABILITY AND QUALITY FOR OUR OPERATIONS | CYBER VULNERABILITY | POLITICAL INSTABILITY | TRANSITION TO LOW-CARBON ECONOMIES |
|--|---|--|---|
| <p>Water - intensive processes depend on regional availability, which may be impacted by climate change, pollution, and legislative changes.</p> <p>Estimated impact</p> <p>2030: 1,424,598 - 2,653,122 MXN</p> <p>2050: 1,459,077 - 2,649,563 MXN</p> | <p>Exposure to cyberattacks and data breaches, including risks for e-commerce and digital sales channels.</p> | <p>Political and social movements across operating regions may create instability, affecting operations, logistics, and market conditions.</p> | <p>Climate policies and sustainability measures are shifting production costs, sales dynamics, and logistics requirements.</p> <p>Estimated Impact (MXN)</p> <p>2030: Cost reduction of 68M</p> <p>2050: Cost reduction of 149M</p> |
| <ul style="list-style-type: none">▶ Technological replacement of machinery for the manufacturing of more water-efficient storage products.▶ Water recirculation and recycling initiatives in manufacturing processes.▶ Installation of rainwater harvesting systems.▶ Construction of water treatment and recycling plants. | <ul style="list-style-type: none">▶ Acquisition of insurance policies.▶ Training of employees at group level on cybersecurity issues.▶ New security schemes where two-factor authentication is required.▶ Penetration testing and vulnerability assessment.▶ Contingency plan update. | <ul style="list-style-type: none">▶ Monitoring of macroeconomic situations.▶ Monthly follow-up between business unit managers and leadership team with specialized economists.▶ Contingency and business continuity plans. | <ul style="list-style-type: none">▶ Inventory calculation of Scope 1, 2 and 3 greenhouse gas emissions for the preparation of mitigation plans.▶ Awareness to help create a sustainable supply chain.▶ Renewable energy transition plan and energy efficiency initiatives (gas and electricity) at plants.▶ Life cycle analysis of core products.▶ Creation of process to calculate pay taxes relating to carbon emissions into the atmosphere. |

About this Report

GRI 2-2, 2-3, 2-4, 2-5, 2-14, 3-3

At Grupo Rotoplas, S.A.B. de C.V., we publish our Integrated Annual Report annually. This report discloses the performance and key results of our operations across economic, social, environmental, and corporate governance areas. It covers the period from January 1 to December 31, 2024, and highlights the issues of greatest relevance to our stakeholders.

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

It also reflects our alignment with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).

The report incorporates findings from our double materiality assessment, which forms the foundation of our 2021-2025 Sustainability Strategy. It also serves as our Communication on Progress (COP) to the UN Global Compact and discloses progress under the CEO Water Mandate.

Additionally, we present our contributions to the United Nations Sustainable Development Goals (SDGs) and the Stakeholder Capitalism Metrics framework.

Redes Sociales en Línea Timberlan, an independent third-party verifier, has reviewed and verified the 2024 Integrated Annual Report. This external assurance seeks to provide confidence in the accuracy and reliability of the reported content.

There have been no restatements of previously reported information nor changes in the reporting boundaries or methodologies compared to the previous year.

Please click here to read the Letter of Verification.

The information has been compiled by the responsible areas within each business unit and validated internally by the Sustainability Committee and the Corporate Practices and Strategy Committee, which reports to the Board of Directors.

Materiality

GRI 2-29, 3-1, 3-2

Our double materiality assessment, initiated in 2021, continues to guide our understanding of the most significant impacts generated by our business and their relevance to stakeholders. The assessment integrates GRI’s¹ impact materiality and SASB’s² financial materiality frameworks.

In 2023 and 2024, we undertook a partial update of our materiality analysis to reflect changes in our business context and stakeholder concerns. The process considered the perspectives of internal leadership and strategic areas, as well as external stakeholders including investors, employees, customers, civil society organizations, distributors, and end-users in Mexico and Argentina. Additional input has been received by Peru, Central America, and the United States.



Impact Materiality

Focuses on the activities of Grupo Rotoplas that generate the most significant impacts on stakeholders in a broad sense. These are identified through:

- ▶ Stakeholder insights, obtained via dedicated engagement processes
- ▶ Internal viewpoints, derived from senior leadership and strategic business direction



Financial Materiality

Refers to the ESG topics with the greatest potential to influence the company’s financial performance, stability, and overall financial position. These are characterized by:

- ▶ Investor concerns related to environmental, social, and governance matters
- ▶ Strategic evaluation of risks and opportunities from a financial perspective

This analysis is conducted regularly to inform annual strategic initiatives and stay aligned with evolving stakeholder expectations.

The materiality assessment is closely tied to the organization’s risk landscape, guiding both our Sustainability Strategy and overall corporate direction.

¹ Global Reporting Initiative
² Sustainability Accounting Standards Board

Double Materiality Process

GRI 3-1

1

Identification / Review

Definition of a preliminary set of potentially relevant topics based on documentary analysis and benchmarking with peer companies.

- ▶ **Business Context:** Evaluation of business trends, emerging risks, and opportunities, including review of materials related to the COVID-19 pandemic and its ongoing implications.
- ▶ **Investor Viewpoints:** Analysis of investment patterns and ESG factors prioritized by the financial community, both broadly and within relevant industry sectors.
- ▶ **Stakeholder Input:** Review of prior stakeholder consultation processes carried out by Rotoplas to capture key external perspectives.
- ▶ **Sector-Specific Priorities:** insights into key topics identified as most relevant for the water sector.

2

Prioritization

Assessment and ranking of issues according to stakeholder perspectives and alignment with the company's strategic vision.

- ▶ **Stakeholder Relevance:** Insights gathered through focus groups, interviews, and surveys with key stakeholder groups, including employees, investors, clients, users, suppliers, and civil society representatives.
- ▶ **Strategic Relevance to the Company:** Evaluation based on interviews with senior leadership to determine alignment with long-term business priorities.

3

Validation of Material Issues

Final review and confirmation of key topics through the development of the materiality matrix and internal validation processes.

- ▶ **Development of materiality matrices.**
- ▶ **Identification and confirmation of material topics.**
- ▶ **Validation session with Grupo Rotoplas leadership.**

GRI 3-1, 3-2

Topics were categorized into material, emerging, and non-priority across two distinct matrices. The Global Materiality Matrix reflects input from all stakeholder groups, while the Investor Perspective Matrix concentrates solely on investor-related concerns.

For the development of our Sustainability Strategy and Annual Report, we focus on the issues identified as material or emerging in either matrix.

For further information about about the relationship between material issues and climate change, please click here



The materiality assessment is initially submitted to the Sustainability Committee for review, followed by a presentation to the Corporate Practices and Strategy Committee, and ultimately to the Board of Directors. A third party independently verifies both the methodology and the results of this process.

| # | TOPIC | MATRIX MATERIAL SUBJECT | |
|----|--|---------------------------|-----------|
| | | GLOBAL (ALL STAKEHOLDERS) | INVESTORS |
| 1 | Transparent ESG Communication | Material | Material |
| 2 | Strategy, Business Model, and Brand | Material | Material |
| 3 | Corporate Governance | Material | Material |
| 4 | Employee Health, Safety, and Well-being | Material | Material |
| 5 | Workplace Diversity, Equal Opportunities, and Inclusion | Material | Material |
| 6 | Climate Change Strategy (Risks, Opportunities, and Mitigation) | Emerging | Material |
| 7 | Quality and Safety of Water Solutions | Material | Material |
| 8 | Ethics, Integrity, and Anti-Corruption | Material | Material |
| 9 | Waste Management and Circularity | Emerging | Emerging |
| 10 | Integrated Water Management in Operations | Emerging | Emerging |
| 11 | Innovation with Socio-environmental Criteria | Emerging | Material |
| 12 | Sustainable Supply Chain Management | Not Material | Material |
| 13 | User Focus | Material | Material |
| 14 | Relationship with Distributors, Plumbers, and Other Partners | Material | Material |
| 15 | Technological Transformation of Processes and Solutions | Material | Material |
| 16 | Creation of Sustainable Economic Value | Material | Material |
| 17 | Risk Culture and Management | Emerging | Material |
| 18 | Regulatory Compliance | Not Material | Material |
| 19 | E-commerce and Omnichannel Strategy | Material | Material |
| 20 | Influence on the Local Water Agenda and Lobbying | Not Material | Emerging |
| 21 | Cybersecurity and Data Privacy | Emerging | Material |
| 22 | Country Risk | Not Material | Material |
| 23 | Raw Material Prices | Material | Material |

Material Issues for Rotoplas and Stakeholder Value

In 2023 we conducted a partial review of our materiality assessment through interviews with executives from key strategic areas who maintain direct engagement with our various stakeholder groups. This process enabled the identification and prioritization of material topics with the greatest relevance for Rotoplas' value creation and for our external stakeholders.

As a provider of water solutions, we reaffirm three material issues that are central to our business model and long-term value generation:

- ▶ User Focus
- ▶ Access to Water and Sanitation
- ▶ Contribution to Climate Change (Energy and Emissions)

From the perspective of external stakeholders, we identified priority concerns related to the impact of our operations, products, services, and supply chain. These are:

- ▶ Diversity in the Workplace, Equal Opportunities, and Inclusion
- ▶ Sustainable Supply Chain Management



Building Rotoplas Value

1

USER FOCUS

Centering our operations around the user differentiates us in attracting and retaining customers.

This strategy boosts long-term value by increasing satisfaction, driving innovation, and enhancing service. While it brings benefits like loyalty and brand strength, it also poses challenges such as complex execution and resource demands. Striking the right balance is key to sustaining its impact.

Impact

Customer experience is a fundamental driver of Rotoplas’ sustainability, serving as the basis for revenue generation, profitability, and long-term business growth.

CATEGORY
Customer Relationship Administration

TARGET
Customer Satisfaction (NPS) - 80 by 2025

PROGRESS IN 2024
80 NPS
(vs. 76 score target for 2024)

Executive Compensation

Annual variable compensation for the following roles is directly linked to the NPS score:

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

Rotoplas’ Strategy

Our approach places the customer at the core of product and service design to ensure solutions are aligned with real needs. We have completed the implementation of **Product UX Committees** in the main markets where we operate, enhancing our ability to identify pain points and execute action plans to improve the user experience.

We continued to strengthen the capabilities of our **Center of Excellence (CoE)**, which diagnoses the maturity of customer focus across business units and supports capability building. Supporting this effort, the **Insight Center**, a digital platform, enables the dissemination of customer and user insights across the organization to foster cross-functional alignment.

Three key areas within the CoE are responsible for implementing and monitoring the user experience strategy:

- ▶ Customer Voice
- ▶ Strategic Design
- ▶ Customer-Centric Culture

Our **Customer Service Center (SAC)** remains a key channel for managing warranty claims, complaints, and product-related inquiries.

Looking ahead, the focus is on strengthening customer engagement and operational efficiency through AI-driven solutions, prioritizing the deployment of real-time monitoring systems, and delivering direct reports and alerts to users.

Building Rotoplas Value

2


WORKPLACE DIVERSITY, EQUAL OPPORTUNITIES, AND INCLUSION

Diversity, inclusion, and gender equity are core principles at Rotoplas


We recognize that the varied backgrounds, experiences, and identities of our team members foster innovation, enhance our competitiveness, and improve our ability to serve users and consumers effectively. By fostering an inclusive and respectful work environment, we promote talent development and enhance our organizational culture.

Impact


Failing to address workplace diversity, inclusion, and equity can present significant compliance risks. Regulatory bodies are increasingly enforcing standards related to equal opportunity and non-discrimination. Discriminatory practices based on gender, ethnicity, sexual orientation, or other legally protected characteristics can lead to legal penalties, reputational harm, and increased regulatory scrutiny. As such, proactively addressing these issues is essential for mitigating legal and financial exposure.



CATEGORY
Human Capital Development and Talent / Human Rights



TARGET
30% of women in the workforce by 2025



PROGRESS IN 2024
25.1% of women in the workforce in 2024

Executive Compensation

Variable compensation (annual bonus) for the following roles and their teams is tied to the percentage of women in the workforce:

- Chief People Officer
- Talent Acquisition Senior Manager
- Sustainability and Investors Relation Senior Manager
- Group's Sustainability Manager

Rotoplas' Strategy

Our commitment to these values is supported by the **Diversity and Inclusion Committee**, which operates through three dedicated subcommittees: **Gender**, **LGBTIQ+**, and **Disability**.

Key initiatives in 2024 included:

- Adherence to the **UN Women's Empowerment Principles**, with actions aligned through our Gender Subcommittee
- Promotion of the **Confía Rotoplas** channel to report violations of the **Zero Tolerance Policy Against Gender Violence**, which includes access to legal and psychological support
- Gender violence awareness training for leadership, addressing harassment, abuse, and sexual harassment
- Employee training** in various diversity and inclusion programs
- Strategic alliances with organizations such as **PrideConnection (LGBTIQ+)**, **AdditionRH (Gender)**, and **Éntrale (Disability)** to strengthen internal communication and awareness initiatives

Building Rotoplas Value

3


CONTRIBUTION TO CLIMATE CHANGE (ENERGY AND EMISSIONS)

We are committed to minimizing the impact of our greenhouse gas emissions through the implementation of strategic actions and the promotion of innovation focused on energy efficiency and the use of cleaner energy sources.


These efforts generate environmental benefits—such as emissions reduction and energy savings—while also delivering financial efficiencies and supporting global climate action.

Impact


Our sustainability approach integrates a comprehensive assessment of climate-related risks and opportunities. This enables us to implement preventive and adaptive measures to minimize exposure and mitigate potential impacts throughout our operations and value chain.



CATEGORY
Sustainable procurement / Energy



TARGET
CO₂e intensity (Scopes 1 and 2) per ton of processed resin - 0.41 by 2025



PROGRESS IN 2024
0.38 CO₂e (vs. 0.43 target for 2024)

Executive Compensation

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

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

Rotoplas’ Strategy

A core objective of our strategy is to advance the transition toward a low-carbon economy by reducing our carbon footprint across all emission scopes:

- Scope 1:** Decreasing fuel use and introducing more energy-efficient production technologies
- Scope 2:** Expanding the adoption of renewable energy and implementing measures for energy efficiency and thermal conservation across facilities
- Scope 3:** Conducting life cycle assessments for products and services, applying ESG criteria in supplier evaluations, and optimizing logistics and fleet operations

External Stakeholders Value Creation

1

ACCESS TO WATER AND SANITATION

Addressing access to water and sanitation aligns with our corporate mission and strengthens our social impact.

This commitment enhances the quality of life for individuals and communities, supports the fulfillment of the United Nations Sustainable Development Goals (SDGs), and helps differentiate our brand in the market.

The positive effects include improved community well-being, enhanced brand reputation, and potential access to new markets. From an environmental standpoint, expanding access to safe water contributes to resilience against water scarcity and climate risks. However, implementing these solutions is not without challenges—such as reaching remote or underserved areas, logistical and economic constraints, regulatory or cultural barriers, and concerns about scalability.

From an investor's perspective, active alignment with the SDGs—particularly those related to clean water and sanitation—can enhance the company's appeal to socially responsible investors and strengthen its long-term financial performance.



CATEGORY

Water / Society and Community Relationships



TARGET

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



IMPACT METRIC AND 2024 PROGRESS

1.1 million people with access to sanitation (vs 894K target for 2024)

Impact Quantification

We have implemented specific initiatives to reduce water consumption and explore alternative water treatment solutions. In Mexico, Argentina and Peru, over MXN \$17 million have been invested in social programs.



External Stakeholders Value Creation

2

SUSTAINABLE SUPPLY CHAIN MANAGEMENT

Our Procurement and Sustainability teams collaborate to minimize the environmental and social impacts of our supply chain, generating value for a broad range of stakeholders.

- ▶ **Customers and users** benefit from solutions with lower environmental impact, aligned with sustainability expectations.
- ▶ **Investors and shareholders** view this commitment as a way to reduce operational risks and strengthen the company's long-term value.
- ▶ **Suppliers and distributors** gain opportunities for growth by adopting sustainable practices, while also reducing regulatory exposure.
- ▶ **Authorities** recognize the contribution to environmental, social, and economic stability.
- ▶ **Communities** experience reduced environmental pressure.
- ▶ **Academic institutions** can draw on our practices as references in sustainable supply chain management.

By applying a sustainability lens to procurement, we not only reduce environmental impacts but also reinforce our commitment to human rights and responsible sourcing. Our evaluation model integrates environmental, social, and governance (ESG) criteria alongside traditional metrics such as cost, quality, and reliability—enabling risk identification and the promotion of best practices.



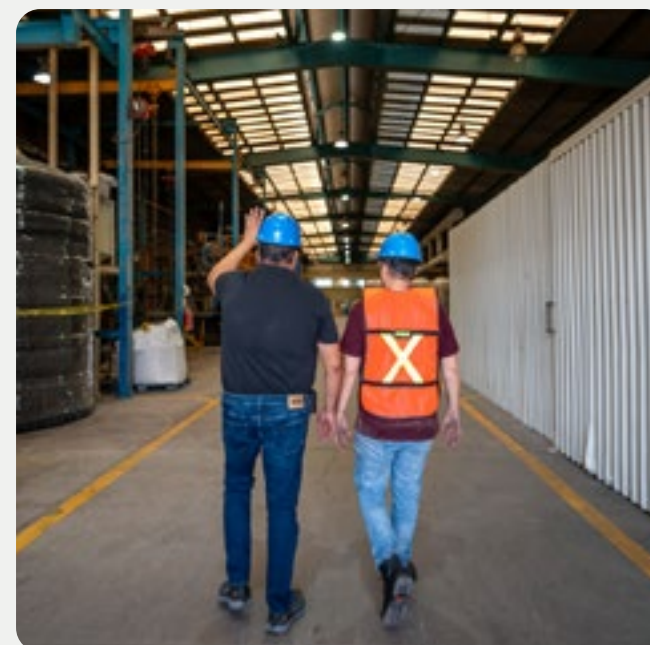
CATEGORY
Supply Chain Management



TARGET
100%
of critical suppliers assessed using ESG criteria by 2025



IMPACT METRIC AND 2024 PROGRESS
76% of critical suppliers evaluated using ESG criteria (vs. 75% target for 2024)



Impact Valuation

In 2024, we achieved a 76% cumulative evaluation rate, surpassing the initial target of 75% of the Group's critical suppliers.

Executive Compensation

Annual variable compensation for the following positions is tied to this target:

- ▶ Director of Procurement
- ▶ Procurement Team Managers
- ▶ Sustainability Manager

Human Rights Due Diligence



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

For further information about our Human Rights Policy, visit the [Ethics and Compliance](#) section of our corporate website. [click here.](#)

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

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

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

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

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

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

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



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

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

1

Prevention

Aimed at reducing the likelihood of occurrence

2

Mitigation

Focused on minimizing the potential impact should the risk materialize

3

Remediation

To respond effectively and remedy any adverse effects resulting from the risk

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



| OECD STEPS | ACTIONS | CHAPTERS |
|---|--|---|
| 1. Embed responsible business conduct into policies and management systems | <p>Responsible business principles are integrated into our corporate culture, guided by our values and “Rotoplas Way.” Expectations for employee conduct and interactions with external stakeholders, including suppliers, distributors, clients, consumers, and communities—are formalized through the following key policies:</p> <ul style="list-style-type: none">▸ Code of Ethics and Conduct▸ Human Rights Policy▸ Integral Environment, Health, and Safety Policy▸ Sustainability Policy▸ Sustainable Procurement Policy▸ Diversity Policy | About Rotoplas Strategy and Sustainability Progress Social Impact Corporate Governance |
| 2. Identify and assess adverse impacts on operations, supply chain and business relationships | <p>Prolonged droughts may lead to:</p> <ul style="list-style-type: none">▸ Product quality, to minimize risks to end-user health and safety▸ Occupational health and safety for our workforce▸ Environmental performance, including potential impacts on surrounding communities | |
| | <p>Our whistleblower channel, <i>Confía Rotoplas</i>, operated by an independent third party, complements insights from internal and external audits. Each facility maintains a risk matrix addressing quality, safety, health, and environmental concerns.</p> <p>We engage in continuous improvement with suppliers, distributors, and plumbers, encouraging them to report on any non-compliant practices. ESG compliance of critical suppliers is assessed through detailed questionnaires and analysis. Collaboration with Civil Society Organizations (CSOs) in community-based projects enhances our understanding of local impacts.</p> | Strategy and Sustainability Progress Environmental Impact Social Impact Corporate Governance |
| 3. Cease, prevent or mitigate adverse impacts | <p>The Ethics Committee evaluates reported violations and then delegates them to the relevant departments for resolution, after which the Committee revalidates them. Internal audits inform corrective actions at each site through annual updates of risk matrices.</p> <p>Strategic initiatives to address risks include:</p> <ul style="list-style-type: none">▸ Diversity and Inclusion Roadmap (training and workshops)▸ ESG evaluation and enforcement of the Sustainable Procurement Policy▸ Supplier legal compliance reviews▸ Community engagement protocols with government or CSOs▸ Product design focused on water access and quality▸ Initiatives to reduce GHG emissions | Strategy and Sustainability Progress Environmental Impact Social Impact Corporate Governance |
| 4. Track implementation and results | <p>Oversight of risk-related initiatives is led by the Audit Committee, with each department responsible for its key performance indicators (KPIs). Human rights-related actions are embedded in our Sustainability Strategy, which is tracked through a Strategy Scorecard that includes indicators such as ethics reports. Governance flows from the Sustainability Committee and its subcommittees (e.g., on diversity) through to the Corporate Practices and Strategy Committee and, ultimately, the Board of Directors.</p> | Strategy and Sustainability Progress Corporate Governance |

| OECD STEPS | ACTIONS | CHAPTERS |
|--|--|---|
| 5. Communicate how impacts are addressed | Our Integrated Annual Report details management actions, including the identification and treatment of human rights risks. It outlines specific measures for prevention, mitigation, and remediation. We maintain continuous stakeholder engagement and have established mechanisms for addressing concerns. | Corporate Governance About this Report |
| 6. Provide for or cooperate in remediation if and when appropriate | Cases involving potential human rights violations are carefully reviewed by senior management and validated by the Board of Directors. Remediation strategies for key risks are described in our disclosures. To date, our proactive approach and regulatory compliance have prevented significant breaches. | Corporate Governance |



Contribution to the Sustainable Development Goals

Leveraging the Impact Disclosure Guidance and in collaboration with J.P. Morgan, Rotoplas is providing a Sustainable Development Impact Disclosure (SDID) to showcase its development impact intentions.

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: #6, #8, #12 and #13.





 For further information, please review our SDID.



| SDG | GOALS | CONTRIBUTIONS | 2024 INDICATORS |
|--|--|--|---|
| <div><div>6</div><div>CLEAN WATER AND SANITATION</div><div></div></div> | <p>6.1: Achieve universal and equitable access to safe and affordable drinking water for all by 2030.</p> <p>6.2: By 2030, achieve access to adequate and equitable sanitation and hygiene for all.</p> <p>6.4: By 2030, substantially increase water-use efficiency.</p> <p>6.a: Strengthen international cooperation and capacity-building in water-related programs, including rainwater harvesting and water reuse technologies.</p> <p>6.b: Support community participation in the management and improvement of water and sanitation services.</p> | <ul style="list-style-type: none">▶ Development and deployment of water management solutions across rural and urban areas▶ Expansion of sustainable agriculture innovation▶ Wastewater treatment and water reuse in operations▶ Environmental education initiatives▶ Infrastructure for rainwater harvesting in underserved communities▶ Access to sanitation and clean water in vulnerable communities▶ Knowledge exchange and industry collaboration | <div><p>MXN \$17 million invested in water programs across communities</p><p>Business unit rieggo boosted efficiency and sustainability in agricultural water use</p><p>17,204 m³ of water reused in our manufacturing plants</p><p>1,000 middle-school students reached through the Agua en Debate Program in Argentina</p></div> <div><p>In collaboration with The Coca-Cola Foundation, Isla Urbana and the Mexican Industry of Coca-Cola, 300 IoT enabled rainwater harvesting systems installed across schools in Mexico</p><p>1.1 million people have benefitted with access to sanitation through Rotoplas' solutions since 2021</p><p>Strategic partnerships with specialized water and sanitation associations to enhance technical expertise and expand solution offerings</p></div> |
| <div><div>8</div><div>DECENT WORK AND ECONOMIC GROWTH</div><div></div></div> | <p>8.2: Promote economic productivity through diversification, technological advancement, and innovation.</p> <p>8.3: Support entrepreneurship, decent job creation, and the growth of MSMEs through development-oriented policies.</p> <p>8.4: Enhance global resource efficiency and decouple economic growth from environmental degradation.</p> <p>8.5: Achieve inclusive, full, and productive employment with equal pay for work of equal value.</p> <p>8.8: Safeguard labor rights and ensure safe and secure working environments, especially for vulnerable workers.</p> | <ul style="list-style-type: none">▶ Strengthening leadership, accountability, and talent development through the Flow program▶ Advancing workplace diversity and inclusion through our Diversity and Inclusion Committee and its three subcommittees (Gender, LGBTIQ+, and Disability)▶ Promoting safe and healthy working conditions▶ Ongoing job creation across the region▶ Talent pipeline development through internal leadership initiatives and university partnerships | <div><p>76% satisfaction rate in the organizational climate survey</p><p>30,447 hours of training delivered</p><p>Affiliation with PrideConnection, and Éntrale, leading organizations in Mexico, providing training, resources and events to support workplace equality</p></div> <div><p>Implementation of our Hygiene, Workplace Safety and Environment (HSE) Policy and HSE Management Model</p><p>1,337 new hires in 2024</p><p>Ongoing participation in our Leaders and Mentors Program</p><p>7 young professionals trained through the Professionals in Development Program (PRODES) in collaboration with universities</p></div> |

| SDG | GOALS | CONTRIBUTIONS | 2024 INDICATORS |
|-----|--|---|--|
| | <p>12.5: Substantially reduce waste generation through prevention, reduction, recycling, and reuse by 2030.</p> <p>12.6: Encourage the adoption of sustainable practices and sustainability reporting among companies, particularly large and transnational firms.</p> <p>12.8: Ensure universal access to information and awareness for sustainable development and lifestyles in harmony with nature by 2030.</p> <p>12.a: Support the strengthening of scientific and technological capacity in developing countries for more sustainable production and consumption.</p> | <ul style="list-style-type: none">▶ Circular economy practices: use of recycled resins and reintegration of process materials▶ Product design focused on material efficiency and sustainability▶ Promoting resource efficiency in agriculture through <i>rieggio</i>▶ Transparency and stakeholder engagement through sustainability communications▶ Participation in multi-stakeholder platforms and advocacy for sustainable development▶ Strengthening sustainability throughout our supply chain | <p>60,860 tons of resins processed in 2024, of which 23.3% were recycled</p> <p>Over 14,192 tons of recycled resin incorporated via the Green Project</p> <p>Tinaco Plus+ contains up to 40% recycled material and 100% of rejected resins are reintegrated into the production process</p> <p>Operational support for sustainable water use and irrigation practices in the agricultural sector</p> <p>Dissemination of sustainability content via the Integrated Annual Report, corporate website, and community outreach programs</p> <p>Active membership in local and industry associations promoting responsible business practices</p> <p>Engagement with 14 critical suppliers, promoting alignment with Rotoplas' principles and sustainability values</p> |
| | <p>13.2: Integrate climate change measures into national policies, strategies and planning</p> | <ul style="list-style-type: none">▶ Development of efficient, lower-impact solutions to address water-related climate risks▶ Implementation of actions to support the transition to a low-carbon economy▶ Public reaffirmation of climate commitments through global engagement | <p>Achieved 0.38 tCO₂e per ton of processed resin and metal, outperforming the 2024 target of 0.43</p> <p>Solutions such as <i>bebbia</i>, <i>rsa</i>, and <i>rieggio</i> contribute to climate change mitigation and address water stress</p> <p>11% year-on-year reduction in Scope 1 and 2 GHG emissions in 2024</p> <p>2030 emission reduction targets aligned with international standards: 42% reduction on Scopes 1 and 2 GHG emissions and 25% reduction on Scope 3 GHG emissions from a 2022 base year.</p> <p>Submission and approval of climate targets with the Science Based Targets initiative (SBTi)</p> |



Reporting table

As part of the Impact Disclosure framework, we have committed to annual monitoring and reporting for the metrics in the table below.

| ANTICIPATED IMPACT | | | | | | REALIZED IMPACT |
|--|--|----------|---------------|---------|-------------|-----------------|
| METRIC | UNIT OF MEASURE | BASELINE | BASELINE YEAR | TARGET | TARGET YEAR | 2024 |
| SUSTAINABLE GROWTH OF THE TRADITIONAL BUSINESS | | | | | | |
| VOLUME OF WATER PURIFIED BY ROTOPLAS' SOLUTIONS | m³ (thousands) | 404 | 2022 | 1,200 | 2025 | 1,200 |
| WATER CONSUMPTION INTENSITY | m³/t processed resin | 1.27 | 2023 | 1.25 | 2025 | 1.05 |
| VOLUME OF RECYCLED WATER DELIVERED TO CUSTOMERS | m³ (millions) | 20.4 | 2022 | 23 | 2025 | 24.6 |
| RECYCLED RESIN USAGE | % | 23.8 | 2023 | 24 | 2025 | 23.3 |
| GROWTH AND DEVELOPMENT OF NEW BUSINESSES | | | | | | |
| TOTAL HOUSEHOLDS AND INSTITUTIONAL CLIENTS SERVED BY ROTOPLAS (BEBBIA) | # of subscribers (Millions) | 111,000 | 2023 | 145,000 | 2025 | 132,000 |
| PEOPLE WITH ACCESS TO SANITATION | # of people (thousands, cumulative) | 553 | 2022 | 1,000 | 2025 | 1,100 |
| INCLUSIVE OPERATIONS | | | | | | |
| WOMEN IN THE WORKFORCE | % | 24 | 2023 | 30 | 2025 | 25.1 |
| ENERGY EFFICIENCY OF OPERATIONS | | | | | | |
| CO ₂ INTENSITY (SCOPE 1&2) | CO ₂ per ton of processed resin and metal | 0.48 | 2022 | 0.41 | 2025 | 0.38 |
| CARBON EMISSIONS SCOPE 1 | tCO ₂ e | 22,098 | 2022 | 12,817 | 2030 | 16,413 |
| CARBON EMISSIONS SCOPE 2 | tCO ₂ e | 22,856 | 2022 | 13,257 | 2030 | 19,259 |
| CARBON EMISSIONS SCOPE 3 | tCO ₂ e | 354,204 | 2022 | 265,653 | 2030 | 277,120 |

Progress on the Global Compact Principles

In line with our ongoing commitment to the Ten Principles of the United Nations Global Compact, we present this Communication on Progress as a formal response to the commitments we have adopted across the areas of human rights, labor, environment, and anti-corruption.

| PILLAR | PRINCIPLE | SUPPORTING DOCUMENTS | PAGES |
|-----------------|--|---|--------------|
| HUMAN RIGHTS | Principle 1: Support and respect the protection of internationally proclaimed human rights | Human Rights Policy Code of Ethics and Conduct | 107, 154 |
| | Principle 2: Ensure not to be complicit in human rights abuses | Human Rights Policy Code of Ethics and Conduct Human Rights Due Diligence and Risk Assessment | 107, 154-157 |
| LABOR | Principle 3: Uphold freedom of association and the right to collective bargaining | Code of Ethics and Conduct | 82 |
| | Principle 4: Eliminate all forms of forced and compulsory labor | Code of Ethics and Conduct | 155 |
| | Principle 5: Abolish child labor | Code of Ethics and Conduct | 155 |
| | Principle 6: Eliminate discrimination in respect of employment and occupation | Code of Ethics and Conduct | 77, 82 |
| ENVIRONMENT | Principle 7: Support a precautionary approach to environmental challenges | Climate Change Policy | 55-56, 58-59 |
| | Principle 8: Undertake initiatives to promote greater environmental responsibility | Sustainability Policy 360° Sustainability Strategy (Value Creation Pillar) | 57, 58 |
| | Principle 9: Encourage the development and diffusion of environmentally friendly technologies | 360° Sustainability Strategy (Value Creation Pillar) | 36, 64 |
| ANTI-CORRUPTION | Principle 10: Work against corruption in all its forms, including extortion and bribery | Anti-Corruption Policy | 106 |

CEO Water Mandate Application

In alignment with our commitment to the CEO Water Mandate, an initiative of the United Nations Global Compact, we submit this Communication on Progress outlining our actions related to the six core areas of responsible water stewardship.

Throughout this report, we detail our efforts to address water-related risks, challenges, and opportunities across our operations in Mexico, Argentina, and Peru.

The summary below highlights key actions undertaken in 2024, structured according to the six commitment areas of the Mandate.

| COMMITMENTS | MEXICO INITIATIVES | ARGENTINA INITIATIVES | PERU INITIATIVES |
|--|--|---|---|
| DIRECT OPERATIONS | | | |
| Assess water usage in products and services | Water footprint measurement; GRI water use and discharge indicators | Water footprint measurement; GRI water use and discharge indicators | Water footprint measurement; GRI water use and discharge indicators |
| Collaborate with governments and global institutions | Partnerships with UNDP, CENACED, The Coca-Cola Foundation, Isla Urbana and the Mexican Industry of Coca-Cola | Partnerships with Hábitat Para la Humanidad and Fundación Empujar, | Ongoing collaboration with Aquafondo and SUNASS on basin management and awareness |
| Promote innovation in water management | IoT applications for storage and purification | – | – |
| Participate in UN Global Compact networks | Institutional Relations engagement; contribution submission planned | - | – |
| Integrate water sustainability into business decisions | Water-related KPIs in CAPEX projects (where applicable) | Water-related KPIs in CAPEX projects (where applicable) | Water-related KPIs in CAPEX projects (where applicable) |
| Support global and local water-related initiatives | Active participation in water access and sanitation projects | Active participation in water access and sanitation projects | Active participation in water access and sanitation projects |

| COMMITMENTS | MEXICO INITIATIVES | ARGENTINA INITIATIVES | PERU INITIATIVES |
|--|---|--|---|
| SUPPLY CHAIN AND WATERSHED MANAGEMENT | | | |
| Promote sustainable water practices among suppliers | ESG questionnaire includes water-related questions | ESG questionnaire includes water-related questions | ESG questionnaire includes water-related questions |
| Assess watershed-level risks | Vulnerability analysis conducted at plant level | – | – |
| Encourage supplier water impact assessments | In progress via ESG questionnaire | In progress via ESG questionnaire | In progress via ESG questionnaire |
| Share water sustainability best practices with suppliers | Sharing planned based on ESG results | Sharing planned based on ESG results | Sharing planned based on ESG results |
| Request progress reporting from suppliers | Sharing planned based on ESG results | Sharing planned based on ESG results | Sharing planned based on ESG results |
| COLLECTIVE ACTION | | | |
| Collaborate with civil society organizations | Over 270,000 people benefitted through engagement programs | +3,748 people reached through water workshops; 760 hours of training; staff engagement and onboarding programs | Workshops in schools; staff engagement and onboarding; collaboration with TECHO and other organizations benefitting 13,595 people |
| Work with governments and institutions | Institutional collaboration; participation in legislative advocacy; disaster response training and access campaigns | Institutional collaboration | Partnerships with national water authority and local governments; simultaneous volunteering campaigns |
| Promote water management technology | Innovation & Development-led projects | - | – |
| Engage in Global Compact networks | Active participation via Institutional Relations | - | – |
| Support global private-sector initiatives on water. | Launch of Escuelas con Agua program, benefiting 300 schools in Mexico in collaboration with Isla Urbana, The Coca-Cola Foundation and the Mexican Industry of Coca-Cola | Led <i>El Agua en Debate</i> for the fourth year; 46 schools, 1,000+ students; | Participated in SUNASS Best Practices Fair; sought NGO and corporate alliances |



| COMMITMENTS | MEXICO INITIATIVES | ARGENTINA INITIATIVES | PERU INITIATIVES |
|---|--|---|---|
| PUBLIC POLICY | | | |
| Contribute to regulatory and market development | Advocacy meetings and engagement with legislators | – | Advocacy and stakeholder engagement |
| Promote business leadership on water policy | Senior management participation in forums | Senior management participation in forums | Senior management participation in forums |
| Strengthen public-private knowledge partnerships | Expansion of Institutional Relations and ally networks | Expansion of Institutional Relations and ally networks | Expansion of Institutional Relations and ally networks |
| Engage in policy-oriented bodies | Active member of CANACINTRA, COPARMEX, CAINTRA, ANEAS, Fundación Gonzalo Río Arronte, Water Advisory Council | Member of IDEA, CAIP, CAIF, AIDIS, FUNDECE, SAMECO, CAFAGAS | Member of Aqua fondo, SUNASS |
| COMMUNITY ENGAGEMENT | | | |
| Understand local water and sanitation challenges | Local needs assessments | Local needs assessments | Local needs assessments |
| Support local efforts on water and sanitation | Participation in access and sanitation projects | Participation in access and sanitation projects | Participation in access and sanitation projects |
| Deliver awareness campaigns with local partners | Anthropologist-led program design; UX-led activities | Strategic communication and social investment programs | SUNASS-led fairs; water education in schools |
| Support infrastructure development with authorities | Government coordination to guide project implementation | Government coordination to guide project implementation | Government coordination to guide project implementation |
| TRANSPARENCY | | | |
| Disclose actions and investments in the UNGC COP | Referenced on page 63 of this report | Referenced on page 63 of this report | Referenced on page 63 of this report |
| Publish water-related strategies and performance data | Referenced on page 55 of this report | Referenced on page 55 of this report | Referenced on page 55 of this report |
| Ensure transparency with public authorities | Referenced on page 142 of this report | Referenced on page 142 of this report | Referenced on page 142 of this report |

ESG Methodologies Index

GRI Content Index

GRUPO ROTOPLAS S.A.B DE C.V HAS REPORTED THE INFORMATION CITED IN THIS GRI CONTENT INDEX FOR THE PERIOD FROM JANUARY 1 TO DECEMBER 31, 2024 WITH REFERENCE TO THE GRI STANDARDS.

GRI 1 USED: GRI 1: FOUNDATION 2021

| GRI STANDARD | | DISCLOSURE | LOCATION | REQUIREMENT(S) OMITTED | OMISSION | REASON | EXPLANATION |
|---|--|--|--|------------------------|----------|--------|-------------|
| GRI 2: GENERAL DISCLOSURES 2021 | | | | | | | |
| 1. The organization and its reporting practices | | | | | | | |
| 2-1 | | Organizational details | p. 14,15, 144 a, b. Grupo Rotoplas S.A.B. de C.V. c. Pedregal 24-Piso 19, Lomas - Virreyes, Molino del Rey, Miguel Hidalgo, 01140, Mexico City. d. Mexico, USA, Peru, Guatemala, El Salvador, Costa Rica, Honduras, Nicaragua, Argentina and Brazil. | | | | |
| 2-2 | | Entities included in the organization’s sustainability reporting | p. 144 Covers all entities consolidated in the financial statements of Grupo Rotoplas, including operations in Mexico, Argentina, Brazil, Central America, Peru, and the United States. | | | | |
| 2-3 | | Reporting period, frequency and contact point | p. 144, 190 d. For further information about the Annual Integrated Report 2024 or about Rotoplas' sustainability actions, please write to us at: Sustainability and Investor Relations Mariana Fernández: mfernandez@rotoplas.com María Fernanda Escobar: mfescobar@rotoplas.com Sustainability Guillermo Punzo Suazo: gpunzo@rotoplas.com Raúl Maganda Méndez: rmaganda@rotoplas.com | | | | |
| 2-4 | | Restatements of information | p. 144 i,ii. No restatements of information from previous reporting periods were presented, as there were no errors made, changes in the methodologies used, in the definitions applied, or in the business structure. | | | | |
| 2-5 | | External assurance | p. 189-192 | | | | |



| | | | OMISSION | | |
|---------------------------|--|--|------------------------|----------------|---|
| GRI STANDARD | DISCLOSURE | LOCATION | REQUIREMENT(S) OMITTED | REASON | EXPLANATION |
| 2. Activities and workers | | | | | |
| 2-6 | Activities, value chain and other business relationships | p. 17, 19-21, 23, 36 | | | |
| 2-7 | Employees | <p>p. 71-72, 130-133</p> <p>a. As of the reporting period, the distribution of employees by country and gender is as follows:</p> <p>Argentina: 782 employees (90 women and 692 men)</p> <p>Brazil: 43 employees (38 women and 5 men)</p> <p>Central America: 113 employees (17 woman and 96 men)</p> <p>United States: 70 employees (26 women and 44 men)</p> <p>Mexico: 2,350 employees (714 women and 1,636 men)</p> <p>Peru: 144 employees (28 women and 116 men)</p> <p>e. No material changes were observed in the total number of direct employees during the reporting period.</p> | b. iii, v. | Not applicable | At Grupo Rotoplas we do not have non-guaranteed hours employees nor part-time employees. |
| 2-8 | Workers who are not employees | | a,b,c | Not applicable | In compliance with the Labor Reform Decree, Grupo Rotoplas does not have non-employee workers hired through third-party arrangements in Mexico. |
| 3. Governance | | | | | |
| 2-9 | Governance structure and composition | <p>p. 27, 28, 30-31, 41, 53, 96-99, 102,</p> <p>b. vi. Information regarding each Board member's affiliation with underrepresented social groups is available in the Profile of the Board of Directors section.</p> <p>b. viii. The Sustainability Committee is responsible for overseeing and promoting the company's environmental, social, and governance (ESG) initiatives that are embedded within the Sustainability Strategy. The Committee ensures that the strategy remains updated, relevant, and aligned with the company's strategic priorities and the expectations of its stakeholders.</p> <p>At Rotoplas, stakeholder engagement is approached proactively and multidirectionally, with a continuous feedback mechanism aimed at enhancing shared value. The company integrates sustainability and value creation transversally across all areas of operation.</p> | | | |



| | | | OMISSION | | |
|--------------|---|--|------------------------|--------|-------------|
| GRI STANDARD | DISCLOSURE | LOCATION | REQUIREMENT(S) OMITTED | REASON | EXPLANATION |
| 2-10 | Nomination and selection of the highest governance body | <p>p. 96, 97, 98</p> <p>b. i, ii, iii, iv. The Board of Directors shall operate as a single-level body and be composed of no fewer than five and no more than twenty-one members, of whom at least 30% must qualify as Independent Directors. The President of the Board will be appointed by the General Shareholders’ Meeting from among the elected Directors. A secretary will also be appointed; this individual shall not be a member of the Board.</p> <p>Board members are designated by the Ordinary General Shareholders’ Meeting based on recommendations and nominations made by the Board itself. These nominations take into account various elements that contribute to the Board’s robustness and diversity of perspectives, including:</p> <ul style="list-style-type: none">i) industry experience,ii) market knowledge,iii) nationality,iv) gender, andv) age or generational representation. <p>All directors, regardless of gender, are appointed individually and on an annual basis by the General Shareholders’ Meeting. Independent Directors may not serve for more than ten years, counted from the date of the issuer’s Initial Public Offering or their first appointment.</p> <p>For more detailed information, please consult our Corporate Governance Policy (https://rotoplas.com/investors/pdf/policies/ENGPolitica-de-Gobierno-Corporativo-de-Grupo-Rotoplas.pdf)</p> | | | |
| 2-11 | Chair of the highest governance body | <p>p. 96</p> <p>a, b. Carlos Rojas Mota Velasco, Executive Chairman of the Board, only holds this position and does not hold any other executive position within the organization.</p> | | | |
| 2-12 | Role of the highest governance body in overseeing the management of impacts | <p>p. 26, 27, 30-31, 97, 105, 110</p> | | | |



| | | | OMISSION | | |
|--------------|---|---|------------------------|-----------------------------|--|
| GRI STANDARD | DISCLOSURE | LOCATION | REQUIREMENT(S) OMITTED | REASON | EXPLANATION |
| 2-13 | Delegation of responsibility for managing impacts | <p>p. 26, 27, 30- 31, 97</p> <p>b. The Sustainability and Institutional Business VP has been responsible for the integral approach to sustainability in the organization while leading the Sustainability Committee and implementing the Sustainability Strategy. He is also in charge of reporting progress in this regard to the Corporate Practices Committee, from which it is also informed to the Board of Directors. Likewise, the Vice President of Sustainability and Institutional Businesses raises the strategic focus of the relationship with Governments, Civil Society Organizations, Non-Governmental Organizations and International and Intergovernmental Organizations as a vehicle to exercise sustainability in the organization.</p> <p>Furthermore, In addition to complying with the information requirements that correspond to us by law as a listed company, we deepen communication through different publications. Every year we publish an integrated report on financial and non-financial performance, as we understand that our performance generates an integral value proposition in the social, environmental and economic dimensions.</p> | | | |
| 2-14 | Role of the highest governance body in sustainability reporting | p. 30-31, 97, 144 | | | |
| 2-15 | Conflicts of interest | p. 95, 97, 105-106 | | | |
| 2-16 | Communication of critical concerns | p. 95, 97, 105-106 | | | |
| 2-17 | Collective knowledge of the highest governance body | p. 97, 98-99, 103 | | | |
| 2-18 | Evaluation of the performance of the highest governance body | <p>p. 97, 101, 103</p> <p>b. Board Directors receive at least one training per year on topics of interest related to their functions and the business.</p> | | | |
| 2-19 | Remuneration policies | p. 95, 97, 103, 104 | | | |
| 2-20 | Process to determine remuneration | p. 95, 97, 103, 104 | | | |
| 2-21 | Annual total compensation ratio | | a,b,c | Confidentiality constraints | We do not disclose this information due to internal company guidelines |



| | | | OMISSION | | |
|-------------------------------------|--|--|------------------------|--------|-------------|
| GRI STANDARD | DISCLOSURE | LOCATION | REQUIREMENT(S) OMITTED | REASON | EXPLANATION |
| 4. Strategy, policies and practices | | | | | |
| 2-22 | Statement on sustainable development strategy | p. 9-13 | | | |
| 2-23 | Policy commitments | <p>p. 15, 16, 26-27, 32, 41, 52-54, 62, 77, 82, 88, 96, 105, 106, 110</p> <p>a. ii. Our policies for Hygiene, Workplace Safety and Environment Policy, Sustainability Policy, Human Rights Policy, Sustainable Procurement Policy, Institutional Relations Policy, Anti-corruption Policy, Climate Change Policy and Diversity Policy establish the due diligence process to identify, prevent and mitigate risks and Rotoplas’ impacts.</p> <p>c. For further information about our ESG Core Policies, you can find them https://rotoplas.com/sustentabilidad/policies-and-certificates/</p> | | | |
| 2-24 | Embedding policy commitments | <p>p. 16, 26-27, 30, 41, 77, 96, 105</p> <p>a. i. The Sustainability Committee is responsible for representing stakeholders in the Grupo Rotoplas and following up on the Sustainability Strategy, which it also participates in defining. Its sessions make it possible to present the points of view of the areas involved in the Strategy, study progress and deal with additional issues related to the operational context and its relationship with the Strategy.</p> <p>Additionally, any director of the company may propose functions to be undertaken by the Sustainability Committee, which will be analyzed in the first instance by the Sustainability and Institutional Business VP, for the subsequent presentation of the proposals to the Committee itself, which will decide collegially if and how to incorporate them into its responsibilities.</p> | | | |
| 2-25 | Processes to remediate negative impacts | p. 95, 105, 106-107 | | | |
| 2-26 | Mechanisms for seeking advice and raising concerns | p. 105, 107-108, 110 | | | |
| 2-27 | Compliance with laws and regulations | <p>p. 95, 105-106</p> <p>a, c. During the reporting period, there were some Non-compliance instances with some fines. Please review the "Our Governance Performance" annex.</p> | | | |
| 2-28 | Membership associations | p. 138-139 | | | |



| | | | OMISSION | | |
|---|--|---|------------------------|--------|-------------|
| GRI STANDARD | DISCLOSURE | LOCATION | REQUIREMENT(S) OMITTED | REASON | EXPLANATION |
| 5. Stakeholder engagement | | | | | |
| 2-29 | Approach to stakeholder engagement | p. 145 | | | |
| 2-30 | Collective bargaining agreements | p. 82 | | | |
| GRI 3: Material Topics 2021 | | | | | |
| 2. Disclosures on material topics | | | | | |
| 3-1 | Process to determine material topics | p. 15, 146-147 | | | |
| 3-2 | List of material topics | p. 15, 147 b. There were no reported changes to the list of material topics compared to the previous reporting period. | | | |
| GRI TOPIC STANDARDS | | | | | |
| ENVIRONMENTAL | | | | | |
| RISKS AND OPPORTUNITIES OF CLIMATE CHANGE | | | | | |
| GRI 3: Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | p. 56 | | | |
| GRI 201: Economic Performance 2016 | | | | | |
| 201-1 | Direct economic value generated and distributed | p. 119, 120 | | | |
| 201-2 | Financial implications and other risks and opportunities due to climate change | p. 55-56, 58-59, 127 | | | |
| 201-3 | Defined benefit plan obligations and other retirement plans | p. 92 | | | |
| CONTRIBUTION TO CLIMATE CHANGE (ENERGY AND GHG EMISSIONS) | | | | | |
| GRI 3: MATERIAL TOPICS 2021 | | | | | |
| 3-3 | Management of material topics | p. 29, 32, 44-46 | | | |
| GRI 302: Energy 2016 | | | | | |
| 302-1 | Energy consumption within the organization | p. 44, 123 | | | |
| 302-2 | Energy consumption outside of the organization | p. 45 | | | |
| 302-3 | Energy intensity | p. 45, 123, 124 a. Total water withdrawal during 2024 was 80.59 megaliters. | | | |
| 302-4 | Reduction of energy consumption | p. 44, 45, 124 a. Total water discharge during 2024 was 48.39 megaliters | | | |
| 302-5 | Reductions in energy requirements of products and services | p. 45, 123 a. Total water consumption during 2024 was 98.44 megaliters. | | | |



| | | | OMISSION | | |
|--|---|--|------------------------|--------|-------------|
| GRI STANDARD | DISCLOSURE | LOCATION | REQUIREMENT(S) OMITTED | REASON | EXPLANATION |
| GRI 305: Emissions 2016 | | | | | |
| 305-1 | Direct (Scope 1) GHG emissions | p. 56, 125 | | | |
| 305-2 | Energy indirect (Scope 2) GHG emissions | p. 56, 125 | | | |
| 305-3 | Other indirect (Scope 3) GHG emissions | p. 56, 60, 125, 129, | | | |
| 305-4 | GHG emissions intensity | p. 125 | | | |
| 305-5 | Reduction of GHG emissions | p. 56, 60, 125, 129 | | | |
| 305-6 | Emissions of ozone-depleting substances (ODS) | p. 46 | | | |
| 305-7 | Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | p. 46, 125 | | | |
| WASTE MANAGEMENT AND CIRCULARITY | | | | | |
| GRI 3: Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | p. 41, 47, 48, 51 | | | |
| GRI 306: Waste 2020 | | | | | |
| 306-1 | Waste generation and significant waste-related impacts | p. 47, 49, 126 | | | |
| 306-2 | Management of significant waste-related impacts | p. 33, 48, 49, 57 | | | |
| 306-3 | Waste generated | p. 49, 51, 126 | | | |
| 306-4 | Waste diverted from disposal | p. 49, 51, 126 | | | |
| 306-5 | Waste directed to disposal | p. 49, 51, 126 | | | |
| INTEGRATED WATER MANAGEMENT IN THE OPERATION | | | | | |
| GRI 3: Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | p. 42-43 | | | |
| GRI 303: Water and Effluents 2018 | | | | | |
| 303-1 | Interactions with water as a shared resource | p. 33, 42 | | | |
| 303-2 | Management of water discharge-related impacts | p. 43 | | | |
| 303-3 | Water withdrawal | p. 42, 122 a. Total water withdrawal during 2024 was 80.59 megaliters. | | | |
| 303-4 | Water discharge | p. 43, 122 a. Total water discharge during 2024 was 48.39 megaliters. | | | |
| 303-5 | Water consumption | p. 42, 43, 122 a. Total water consumption during 2024 was 98.44 megaliters. | | | |



| | | | OMISSION | | |
|---|--|---------------------|------------------------|--------|-------------|
| GRI STANDARD | DISCLOSURE | LOCATION | REQUIREMENT(S) OMITTED | REASON | EXPLANATION |
| SUSTAINABLE MATERIALS AND RAW MATERIALS | | | | | |
| GRI 3: Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | p. 47 | | | |
| SUSTAINABLE SUPPLY CHAIN MANAGEMENT | | | | | |
| GRI 3: Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | p. 36-38 | | | |
| GRI 308: Supplier Environmental Assessment 2016 | | | | | |
| 308-1 | New suppliers that were screened using environmental criteria | p. 36, 37-38 | | | |
| 308-2 | Negative environmental impacts in the supply chain and actions taken | p. 36, 39 | | | |
| GRI 414: Supplier Social Assessment 2016 | | | | | |
| 414-1 | New suppliers that were screened using social criteria | p. 36, 38, 39 | | | |
| 414-2 | Negative social impacts in the supply chain and actions taken | p. 36, 38, 39 | | | |
| SOCIAL | | | | | |
| ACCESS TO WATER AND SANITATION | | | | | |
| GRI 3: MATERIAL TOPICS 2021 | | | | | |
| 3-3 | Management of material topics | p. 62 | | | |
| GRI 203: Indirect Economic Impacts 2016 | | | | | |
| 203-1 | Infrastructure investments and services supported | p. 62 | | | |
| 203-2 | Significant indirect economic impacts | p. 21, 62 | | | |
| EMPLOYEE SAFETY, HEALTH, AND WELLBEING | | | | | |
| GRI 3: Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | p. 70 ,88 | | | |
| GRI 401: Employment 2016 | | | | | |
| 401-1 | New employee hires and employee turnover | p. 31, 73, 130, 133 | | | |
| 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | p. 92 | | | |
| 401-3 | Parental leave | p. 77 | | | |



| | | | OMISSION | | |
|---|---|---|------------------------|--------|-------------|
| GRI STANDARD | DISCLOSURE | LOCATION | REQUIREMENT(S) OMITTED | REASON | EXPLANATION |
| GRI 403: Occupational Health and Safety 2018 | | | | | |
| 403-1 | Occupational health and safety management system | p. 88, 136 | | | |
| 403-2 | Hazard identification, risk assessment, and incident investigation | p. 88, 92 | | | |
| 403-3 | Occupational health services | p. 92 | | | |
| 403-4 | Worker participation, consultation, and communication on occupational health and safety | p. 88-89 | | | |
| 403-5 | Worker training on occupational health and safety | p. 88, 91 | | | |
| 403-6 | Promotion of worker health | p. 92, 137 | | | |
| 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | p. 88 | | | |
| 403-8 | Workers covered by an occupational health and safety management system | p. 88 | | | |
| 403-9 | Work-related injuries | p. 89,136 | | | |
| 403-10 | Work-related ill health | p. 89,136 | | | |
| DIVERSITY IN THE WORKPLACE, EQUAL OPPORTUNITIES AND INCLUSION | | | | | |
| GRI 3: Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | p. 77 | | | |
| GRI 405: Diversity and Equal Opportunity 2016 | | | | | |
| 405-1 | Diversity of governance bodies and employees | p.97-99 | | | |
| 405-2 | Ratio of basic salary and remuneration of women to men | p. 81, 133 | | | |
| GRI 406: Non-discrimination 2016 | | | | | |
| 406-1 | Incidents of discrimination and corrective actions taken | a, b. No incidents of discrimination were reported during the reporting period. | | | |
| TRAINING AND TALENT DEVELOPMENT | | | | | |
| GRI 3: Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | p. 83 | | | |



| | | | OMISSION | | |
|--|---|--|------------------------|--------|-------------|
| GRI STANDARD | DISCLOSURE | LOCATION | REQUIREMENT(S) OMITTED | REASON | EXPLANATION |
| GRI 404: Training and Education 2016 | | | | | |
| 404-1 | Average hours of training per year per employee | p. 84, 135 | | | |
| 404-2 | Programs for upgrading employee skills and transition assistance programs | p. 84-85 | | | |
| 404-3 | Percentage of employees receiving regular performance and career development reviews | p. 84, 86, 135 | | | |
| ORGANIZATIONAL PURPOSE, CLIMATE, AND CULTURE | | | | | |
| GRI 3: Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | p. 92 | | | |
| USER FOCUS | | | | | |
| GRI 3: Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | p.65 | | | |
| GRI 416: Customer Health and Safety 2016 | | | | | |
| 416-1 | Assessment of the health and safety impacts of product and service categories | p. 52 | | | |
| 416-2 | Incidents of non-compliance concerning the health and safety impacts of products and services | p. 52 | | | |
| QUALITY AND SAFETY OF WATER SOLUTIONS | | | | | |
| GRI 3: Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | p. 52 | | | |
| GRI 417: Marketing and Labeling 2016 | | | | | |
| 417-1 | Requirements for product and service information and labeling | p. 52 a. The technical data sheets of the products, which include their technical specifications, benefits, installation suggestions, and recommendations for use, among other information, are available on Rotoplas' website. https://rotoplas.com/ | | | |
| 417-2 | Incidents of non-compliance concerning product and service information and labeling | p. 65, 109, 140 | | | |
| 417-3 | Incidents of non-compliance concerning marketing communications | p. 65, 109, 140 | | | |



| | | | OMISSION | | |
|---|--|------------------|------------------------|--------|-------------|
| GRI STANDARD | DISCLOSURE | LOCATION | REQUIREMENT(S) OMITTED | REASON | EXPLANATION |
| WATER AWARENESS | | | | | |
| GRI 3: Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | p. 62 | | | |
| IP-1 | Collaborative campaigns and projects, promoting high levels of awareness and correct management of water resources | p. 64 | | | |
| RELATIONSHIP WITH DISTRIBUTORS, PLUMBERS AND OTHER PARTNERS | | | | | |
| GRI 3: Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | p. 21-22 , 65 | | | |
| IP-4 | Strategies to ensure that direct customers have a memorable experience, are trained and become loyal | p. 22 | | | |
| TALENT ATTRACTION AND RETENTION | | | | | |
| GRI 3: Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | p. 73 | | | |
| IP-6 | Programs developed to attract internal and external talent | p. 73-75 | | | |
| IP-7 | Workplace climate assessment | p. 94 | | | |
| COMMUNITY INVESTMENT | | | | | |
| GRI 3: Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | p. 62-63 | | | |
| IP-8 | Community grants related to access to water | p. 63 | | | |
| GOVERNANCE | | | | | |
| ETHICS, INTEGRITY AND ANTI-CORRUPTION | | | | | |
| GRI 3: Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | p. 105-106 | | | |
| GRI 205: Anti-corruption 2016 | | | | | |
| 205-1 | Operations assessed for risks related to corruption | p. 105, 106, 142 | | | |
| 205-2 | Communication and training about anti-corruption policies and procedures | p. 36, 105, 106 | | | |
| 205-3 | Confirmed incidents of corruption and actions taken | p. 105, 109 | | | |



| | | | OMISSION | | |
|--|--|----------------------|------------------------|--------|-------------|
| GRI STANDARD | DISCLOSURE | LOCATION | REQUIREMENT(S) OMITTED | REASON | EXPLANATION |
| CORPORATE GOVERNANCE | | | | | |
| GRI 3: Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | p. 96 | | | |
| CULTURE AND RISK MANAGEMENT | | | | | |
| GRI 3: Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | p. 110-111 | | | |
| CYBERSECURITY AND PRIVACY OF INFORMATION | | | | | |
| GRI 3: Temas Materiales 2021 | | | | | |
| 3-3 | Management of material topics | p. 112 | | | |
| ECONOMIC | | | | | |
| CREATION OF SUSTAINABLE ECONOMIC VALUE | | | | | |
| GRI 3: Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | p. 117-119 | | | |
| GRI 204: Procurement Practices 2016 | | | | | |
| 204-1 | Proportion of spending on local suppliers | p. 36 | | | |
| STRATEGY, BUSINESS MODEL, AND BRAND | | | | | |
| GRI 3: Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | p. 17, 19-21 | | | |
| GRI 206: Anti-competitive Behavior 2016 | | | | | |
| 206-1 | Legal actions for anti-competitive behavior, anti-trust, and monopoly practices | p. 105-106, 109, 140 | | | |
| GRI 415: Public Policy 2016 | | | | | |
| 415-1 | Political contributions | p .105, 109 | | | |
| E-COMMERCE AND OMNICHANNEL STRATEGY | | | | | |
| GRI 3: Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | p. 24-25 | | | |
| GRI 418: Customer Privacy 2016 | | | | | |
| 418-1 | Substantiated complaints concerning breaches of customer privacy and losses of customer data | p.114 | | | |



| | | | OMISSION | | |
|--|---|----------|------------------------|--------|-------------|
| GRI STANDARD | DISCLOSURE | LOCATION | REQUIREMENT(S) OMITTED | REASON | EXPLANATION |
| TECHNOLOGICAL TRANSFORMATION OF PROCESSES AND SOLUTION | | | | | |
| GRI 3: Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | p. 35 | | | |
| IP-2 | Development of digital tools, customized products and services | p. 35 | | | |
| IP-3 | Customer satisfaction evaluations | p. 68-69 | | | |
| INNOVATION WITH SOCIO-ENVIRONMENTAL CRITERIA | | | | | |
| GRI 3: Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | p. 62-63 | | | |
| IP-5 | Mechanisms and processes to generate innovative solutions to meet the needs of emerging markets and society | p. 35 | | | |
| TRANSPARENT ESG COMMUNICATION | | | | | |
| GRI 3: Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | p. 142 | | | |
| REGULATORY COMPLIANCE | | | | | |
| GRI 3: Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | p. 142 | | | |
| INFLUENCE ON THE LOCAL WATER AGENDA AND LOBBYING | | | | | |
| GRI 3: Material Topics 2021 | | | | | |
| 3-3 | Management of material topics | p. 109 | | | |

SASB Parameters Index

| Industry | Topic | Accounting Metric | Code | Response |
|---|---|--|--------------|--|
| BUILDING PRODUCTS & FURNISHINGS (CG-BF) | Activity Metrics | Annual production | CG-BF-000.A | p. 47, 126 The measurement unit is considered to be tons of processed resin and metal, which is also used to calculate the intensity of energy consumption and GHG emissions generation." |
| | | Area of manufacturing facilities | CG-BF-000.B | Not available. The number of plants and distribution centers (other than plants acting as the latter) is reported. |
| | Energy Management in Manufacturing | (1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable | CG-BF-130a.1 | p. 44 |
| | Management of Chemicals in Products | Discussion of processes to assess and manage risks or hazards associated with chemicals in products | CG-BF-250a.1 | This is not applicable to Grupo Rotoplas, as we do not incorporate hazardous or harmful substances to human health in our products. Furthermore, the Life Cycle Assessment (LCA) of the Tinaco Plus+ 1,100L, detailed in its third-party verified Environmental Product Declaration (EPD), confirms that its health-related impacts are negligible. Indicators such as human toxicity, cancer (4.38E-10 CTUh) and human toxicity, non-cancer effects (3.02E-10 CTUh) demonstrate minimal risk throughout the product's life cycle. https://api.environdec.com/api/v1/EPDLibrary/Files/26f15ff3-77c1-4398-869d-08dcc907ae72/Data |
| | | Percentage of eligible products meeting volatile organic compound (VOC) emissions and content standards | CG-BF-250a.2 | Not applicable in Grupo Rotoplas; we do not incorporate in our products substances that are harmful or dangerous to human health. |
| | Product Lifecycle Environmental Impacts | Description of efforts to manage product lifecycle impacts and meet demand for sustainable products | CG-BF-410A.1 | p. 52 |
| | | (1) Weight of end-of-life material recovered, (2) percentage of recovered materials recycled | CG-BF-410a.2 | p. 49 |
| | Wood Supply Chain Management | (1) Total weight of wood fibre materials purchased, (2) percentage from third-party certified forestlands, (3) percentage by standard and (4) percentage certified to other wood fibre standards, (5) percentage by standard | CG-BF-430a.1 | Not applicable in Grupo Rotoplas; we do not use wood in our products. |



| Industry | Topic | Accounting Metric | Code | Response |
|------------------------------------|---------------------------------|--|--------------|---|
| WATER UTILITIES & SERVICES (IF-WU) | Activity Metrics | Number of: (1) residential, (2) commercial, and (3) industrial customers served, by service provided | IF-WU-000.A | p. 23 We point out different metrics for products and services. |
| | | Total water sourced, percentage by source type | IF-WU-000.B | Does not apply to Grupo Rotoplas’ business model and activity; it facilitates water access solutions but not water itself |
| | | Total water delivered to: (1) residential, (2) commercial, (3) industrial, and (4) all other customers | IF-WU-000.C | Does not apply to Grupo Rotoplas’ business model and activity; it facilitates water access solutions but not water itself. Drinking water generated by Grupo Rotoplas’ solutions is included as part of the sustainable bond metrics. |
| | | Average volume of wastewater treated per day, by (1) sanitary sewer, (2) stormwater, and (3) combined sewer | IF-WU-000.D | We do not have a breakdown of the origin of the treated water, but we do report the volume of water recycled and reused through Grupo Rotoplas’ solutions operated by our Water Treatment Services (RSA) and Stormwater Management (Acuantia) business lines, totaling 4.78 million m³ and 1.12 million m³, respectively. |
| | | Length of (1) water mains and (2) sewer pipe | IF-WU-000.E | Not significant. Grupo Rotoplas only provides, installs and operates the treatment plants for companies, which are included in the customer’s own facilities. |
| | Energy Management | (1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable | IF-WU-130a.1 | p. 45, 123 |
| | Distribution Network Efficiency | Water main replacement rate | IF-WU-140a.1 | Does not apply to Grupo Rotoplas; it does not distribute water. In waterflow, it only markets the products (pipes and complementary devices). |
| | | Volume of non-revenue real water losses | IF-WU-140A.2 | Not applicable to Grupo Rotoplas, since it does not operate the water distribution service. |
| | Effluent Quality Management | Number of incidents of non-compliance associated with water effluent quality permits, standards, and regulations | IF-WU-140b.1 | p. 41, 42 |
| | | Discussion of strategies to manage effluents of emerging concern | IF-WU-140b.2 | Not available. |



| INDUSTRY | TOPIC | ACCOUNTING METRIC | CODE | RESPONSE |
|------------------------------------|---|---|--------------|--|
| WATER UTILITIES & SERVICES (IF-WU) | Water Affordability & Access | Average retail water rate for (1) residential, (2) commercial, and (3) industrial customers | IF-WU-240a.1 | The topic does not apply to Grupo Rotoplas; we do not provide water, but rather the service so that it can be obtained from the water network (bebbia). |
| | | (1) Number of residential customer water disconnections for non-payment, (2) percentage reconnected within 30 days | IF-WU-240a.3 | |
| | | Discussion of impact of external factors on customer affordability of water, including the economic conditions of the service territory | IF-WU-240a.4 | |
| | Drinking Water Quality | Number of incidents of non-compliance associated with drinking water quality standards and regulations | IF-WU-250a.1 | The topic does not apply to Grupo Rotoplas; we do not provide water, but rather the service so that it can be obtained from the water network (bebbia). |
| | | Discussion of strategies to manage drinking water contaminants of emerging concern | IF-WU-250a.2 | |
| | End-Use Efficiency | Percentage of water utility revenue from rate structures designed to promote conservation and revenue resilience | IF-WU-420a.1 | The topic does not apply to Grupo Rotoplas; we do not provide water, but rather the service so that it can be obtained from the water network (bebbia). |
| | | Customer water savings from efficiency measures, by market | IF-WU-420a.2 | |
| | Water Supply Resilience | Total water sourced from regions with High or Extremely High Baseline Water Stress; percentage purchased from a third party | IF-WU-440a.1 | The topic does not apply to Grupo Rotoplas; we do not provide water, but rather the service so that it can be obtained from the water network (bebbia). |
| | | Volume of recycled water delivered to customers | IF-WU-440a.2 | |
| | | Discussion of strategies to manage risks associated with the quality and availability of water resources | IF-WU-440a.3 | |
| | Network Resiliency & Impacts of Climate Chang | Wastewater treatment capacity located in 100-year flood zones | IF-WU-450a.1 | p. 43 |
| | | (1) Number and (2) volume of sanitary sewer overflows (SSO) and (3) percentage of volume recovered | IF-WU-450a.2 | Not applicable to Grupo Rotoplas, since it is not responsible for the network. |
| | | (1) Number of unplanned service disruptions and (2) customers affected, each by duration category | IF-WU-450a.3 | Not applicable to Grupo Rotoplas, since it is not responsible for the network. |
| | | Description of efforts to identify and manage risks and opportunities related to the impact of climate change on distribution and wastewater infrastructure | IF-WU-450a.4 | p. 56 Climate change risks and opportunities are integrated into the risk management of our water treatment solutions, guiding both mitigation and adaptation initiatives as part of our corporate sustainability strategy. |

| INDUSTRY | TOPIC | ACCOUNTING METRIC | CODE | RESPONSE |
|-------------------|---|---|--------------|--|
| CHEMICALS (RT-CH) | Activity Metrics | Production by reportable segment | RT-CH-000.A | p. 47 The amount of resin and metal processed is indicated. Grupo Rotoplas prepares the compositions from resins purchased in the market. |
| | Greenhouse Gas Emissions | Gross global Scope 1 emissions, percentage covered under emissions limiting regulations | RT-CH-110a.1 | p. 60 |
| | | Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets | RT-CH-110a.2 | p. 55 |
| | Air Quality | Air emissions of the following pollutants: (1) NOX (excluding N2O), (2) SOX, (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs) | RT-CH-120a.1 | p. 46 |
| | Energy Management | (1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable and (4) total self-generated energy | RT-CH-130a.1 | p. 44, 123 |
| | Water Management | (1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress | RT-CH-140a.1 | p. 42, 122 |
| | | Number of incidents of non-compliance associated with water quality permits, standards and regulations | RT-CH-140a.2 | p. 41, 42 |
| | | Description of water management risks and discussion of strategies and practices to mitigate those risks | RT-CH-140a.3 | p. 41, 42 |
| | Hazardous Waste Management | (1) Amount of hazardous waste generated, (2) percentage recycled | RT-CH-150a.1 | p. 49, 126 |
| | Community Relations | Discussion of engagement processes to manage risks and opportunities associated with community interests | RT-CH-210a.1 | p. 62 |
| | Workforce Health & Safety | (1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees | RT-CH-320a.1 | p. 91, 136 |
| | | Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks | RT-CH-320a.2 | p. 88 |
| | Product Design for Use-phase Efficiency | Revenue from products designed for usephase resource efficiency | RT-CH-410a.1 | p. 41 |

| INDUSTRY | TOPIC | ACCOUNTING METRIC | CODE | RESPONSE |
|-------------------|---|---|--------------|---|
| CHEMICALS (RT-CH) | Safety & Environmental Stewardship of Chemicals | (1) Percentage of products that contain Globally Harmonised System of Classification and Labelling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances, (2) percentage of such products that have undergone a hazard assessment | RT-CH-410b.1 | This is not applicable to Grupo Rotoplas, as we do not incorporate hazardous or harmful substances to human health in our products. Furthermore, the Life Cycle Assessment (LCA) of the Tinaco Plus+ 1,100L, detailed in its third-party verified Environmental Product Declaration (EPD), confirms that its health-related impacts are negligible. Indicators such as human toxicity, cancer (4.38E-10 CTUh) and human toxicity, non-cancer effects (3.02E-10 CTUh) demonstrate minimal risk throughout the product's life cycle. https://api.environdec.com/api/v1/EPDLibrary/Files/26f15ff3-77c1-4398-869d-08dcc907ae72/Data |
| | | Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human or environmental impact | RT-CH-410b.2 | |
| | Genetically Modified Organisms | Percentage of products by revenue that contain genetically modified organisms (GMOs) | RT-CH-410c.1 | Not applicable in Grupo Rotoplas; is not part of the offer. |
| | Management of the Legal & Regulatory Environment | Discussion of corporate positions related to government regulations or policy proposals that address environmental and social factors affecting the industry | RT-CH-530a.1 | No conclusions have yet been reached in this regard. Work is currently in progress. |
| | Operational Safety, Emergency Preparedness & Response | Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR) | RT-CH-540a.1 | p. 88, 136 |
| | | Number of transport incidents | RT-CH-540a.2 | Not significant in Grupo Rotoplas, most of the transportation of products corresponds to external third parties. |



Stakeholder Capitalism

| | THEME | CORE METRICS AND DISCLOSURES | RESPONSE |
|------------|--|---|---|
| GOVERNANCE | Governing purpose | Definition of purpose | p. 14 |
| | Quality of governing body | Governance body composition | p. 97-99 |
| | Stakeholder engagement | Identification of material issues impacting stakeholders | p. 147 |
| | Ethical behaviour | Anti-corruption | p. 106 |
| | | Mechanisms for protected ethics advice and reporting | p. 107-108 |
| | Risk and opportunity oversight | Integration of risk and opportunity into business processes | p. 110-111 |
| PLANET | Climate change | Greenhouse gas (GHG) emissions | p. 125 |
| | | TCFD implementation | p. 54-56 |
| | Nature loss | Land use and ecological sensitivity | Not material. |
| | Freshwater availability | Water consumption and withdrawal in water-stressed areas | p. 122 |
| PEOPLE | Dignity and equality | Diversity and inclusion (%) | p. 80, 130-132 |
| | | Pay equality (%) | p. 81, 133 |
| | | Wage level (%) | As per company decision, the requested ratios are not disclosed |
| | Health and well-being | Risk for incidents of child, forced or compulsory labour | p. 155 |
| | | Health and safety (%) | p. 88, 136 |
| | Skills for the future | Training provided (#, \$) | p. 83-85, 135 |
| PROSPERITY | Employment and wealth generation | Absolute number and rate of employment | p. 70, 130 |
| | | Economic contribution | p. 81, 133 |
| | | Financial investment contribution | p. 133, 135 |
| | Innovation of better products and services | Total R&D expenses (\$) | p. 35 |
| | Community and social vitality | Total tax paid | p. 118 |

TCFD Recommendations

| PILLAR | RECOMMENDATION | CODE | PAGE | DETAILS |
|-------------------|--|-------|-----------------|--|
| GOVERNANCE | a. Board oversight of climate risks and opportunities | GOB-A | p. 30, 54, 97 | The Sustainability Committee, led by the VP of Sustainability and Human Capital, meets quarterly and reports to the Corporate Practices Committee and the Board. The Climate Change Strategy is aligned with a board-approved policy. Climate-related OKRs (e.g., renewable energy use, footprint reduction) are incorporated into the 2025 Strategic Plan and guide CAPEX allocation. |
| | b. Management´s role in assessing and managing climate risks | GOB-B | p. 54 | Climate-related OKRs and risk/emissions targets are tracked monthly through the Flow program´s control towers, with accountability across functional areas. |
| STRATEGY | a. Climate-related risks and opportunities | EST-A | p. 55, 56,57 | Risks and opportunities are identified in the Climate Change and Water Security Strategy, developed with external experts and internal stakeholders. The strategy is reviewed on a regular basis. |
| | b. Impact on business, strategy, and financial planning | EST-B | p. 55, 56,57 | Opportunities include increased demand for decentralized solutions. Supply risks are the main challenge. Strategy and financial planning adapt to climate forecasts and sustainable finance mechanisms. |
| | c. Resilience under climate scenarios | EST-C | p. 55-56, 58-59 | Scenario analysis applies a +4°C scenario for physical risks and a +1.5°C scenario for transition risks. |
| RISK MANAGEMENT | a. Identification of climate risks | GDR-A | p. 56, 59 | Climate risk identification includes macro-process mapping and consultation with process owners. It incorporates geographic, socioeconomic, and climate data analysis. |
| | b. Management of climate risks | GDR-B | p. 57,59 | Risk-specific initiatives are implemented and aligned with the broader Climate Strategy. |
| | c. Integration with enterprise risk management | GDR-C | p. 58 | Climate-related risks are monitored through corporate risk management systems and reported to governance bodies. |
| METRICS & TARGETS | a. Metrics to assess climate risks | MYO-A | p. 60 | Key metrics: Scope 1, 2, and 3 GHG emissions; energy consumption; bebbia sales; volume of water treated, purified, or reused. |
| | b. GHG emissions | MYO-B | p. 60 | Scope 1: 16,413 tCO ₂ e (2024), target: 12,817 tCO ₂ e by 2030. Scope 2: 19,259 tCO ₂ e (2024), target: 13,256 tCO ₂ e by 2030. Scope 3: 277,120 tCO ₂ e (2024), target: 265,653 tCO ₂ e by 2030 Base year: 2022 |
| | c. Climate targets and progress | MYO-C | p. 60 | Targets defined by the Sustainability Committee and business leadership: 42% reduction in Scope 1 & 2 by 2030 from a 2022 base year, and a 25% reduction in Scope 3 within the same timeframe. SBTi-aligned, updated in 2024. |

Sustainalytics Annual Review Letter



Grupo Rotoplas SAB

Type of Engagement: Annual Review
Date: 8 April 2025
Engagement Team:
Anjansingh Bist, anjansingh.bist@morningstar.com

Introduction

In 2017, Grupo Rotoplas SAB (“Rotoplas” or the “Issuer”) issued a sustainability bond (the “2017 Sustainability Bond”) and raised MXN 4 billion to finance and refinance projects that improve access to water and sanitation among underserved populations, and increase water use efficiency. In April 2025, Rotoplas engaged Sustainalytics to review the projects financed with proceeds from the 2017 Sustainability Bond (the “Nominated Expenditures”) and provide an assessment as to whether they meet the use of proceeds criteria and whether Rotoplas complied with the reporting commitments in the Rotoplas Sustainability Bond Framework (the “Framework”).¹ Sustainalytics provided a Second-Party Opinion on the Framework in September 2018.² This is Sustainalytics’ seventh annual review of allocation and reporting of the instruments issued under the Framework, following previous reviews in April 2019, March 2020, March 2021, April 2022, March 2023 and April 2024.^{3,4,5,6,7,8}

Evaluation Criteria

Sustainalytics evaluated the Nominated Expenditures and Rotoplas’s reporting based on whether they:

1. Meet the use of proceeds and eligibility criteria defined in the Framework; and
2. Reported on at least one key performance indicator (KPI) for each use of proceeds category defined in the Framework.

Table 1: Use of Proceeds Categories, Eligibility Criteria and Associated KPIs

| Use of Proceeds Category | Eligibility Criteria | Key Performance Indicators |
|--------------------------|---|--|
| Drinking Water Solutions | Provide access to clean water for individuals in areas that lack water supply or where tap water is unsafe to drink | <ul style="list-style-type: none">• Volume of water purified• Number of households and individuals benefited• Number of schools, public spaces and other institutions benefited from drinking water fountains• Number of children benefited |

¹Rotoplas, “Sustainability Bond Framework”, (2018), at: https://rotoplas.com/investors/rtp_resources/eng/related-documents/AGUA17-2X_Rotoplas_Sustainability_Bond_Framework.pdf.
² Sustainalytics, “Second-Party Opinion, Rotoplas”, (2018), at: (https://www.bmv.com.mx/docs-dig/inscripcion/AGUA/2020/AGUA_17-2X_21022020_inf-consid-necesaria_1658_19.pdf), which is an update of the 2017 Sustainability Bond Framework (https://mstar-sustops-cdn-mainwebsite-s3.s3.amazonaws.com/docs/default-source/spos/sustainability-bond-second-opinion_rotoplas_final.pdf?sfvrsn=de42a442_3).
³ Sustainalytics, “Annual Review, Rotoplas”, (2019), at: https://mstar-sustops-cdn-mainwebsite-s3.s3.amazonaws.com/docs/default-source/spos/rotoplas-green-bond-annual-review.pdf?sfvrsn=cb2ff0c_3.
⁴ Sustainalytics, “Annual Review, Rotoplas”, (2020), at: https://rotoplas.com/investors/rtp_resources/eng/annual-report/2019/AR_rotoplas_2019_ENG.pdf.
⁵ Sustainalytics, “Annual Review, Rotoplas”, (2021), at: https://rotoplas.com/investors/rtp_resources/eng/annual-report/2020/AR_rotoplas_2020_eng.pdf.
⁶ Sustainalytics, “Annual Review, Rotoplas”, (2022), at: https://mstar-sustops-cdn-mainwebsite-s3.s3.amazonaws.com/docs/default-source/spos/grupo-rotoplas-annual-review-2022.pdf?sfvrsn=123ba36e_1.
⁷ Sustainalytics, “Annual Review, Rotoplas”, (2023), at: https://mstar-sustops-cdn-mainwebsite-s3.s3.amazonaws.com/docs/default-source/spos/grupo-rotoplas-sab-annual-review-2023.pdf?sfvrsn=6572ed7a_1.
⁸ Sustainalytics, “Annual Review, Rotoplas”, (2024), at: https://rotoplas.com/investors/rtp_resources/eng/annual-report/2023/annual-report-rotoplas-2023.pdf.

| | | |
|--------------------------------|---|---|
| Water and Wastewater Treatment | Improve water quality and increase water use efficiency through water recycling and reuse | <ul style="list-style-type: none">Volume of treated waterVolume of reused waterNumber of households, industries and individuals benefited |
|--------------------------------|---|---|

Issuer’s Responsibility

Rotoplas is responsible for providing accurate information and documentation relating to the details of the projects, including descriptions, amounts allocated and impact.

Independence and Quality Control

Sustainalytics, a leading provider of ESG research and ratings, conducted the verification of the use of proceeds from the 2017 Sustainability Bond. The work undertaken as part of this engagement included collection of documentation from Rotoplas and review of said documentation to assess conformance with the Framework.

Sustainalytics relied on the information and the facts presented by Rotoplas. Sustainalytics is not responsible nor shall it be held liable for any inaccuracies in the opinions, findings or conclusions herein due to incorrect or incomplete data provided by Rotoplas.

Sustainalytics made all efforts to ensure the highest quality and rigor during its assessment process and enlisted its Sustainability Bonds Review Committee to provide oversight of the review.

Conclusion

Based on the limited assurance procedures conducted,⁹ nothing has come to Sustainalytics’ attention that causes us to believe that, in all material respects, the Nominated Expenditures do not conform with the use of proceeds criteria and reporting commitments in the Framework. Rotoplas has disclosed to Sustainalytics that 98.6% of the proceeds from the 2017 Sustainability Bond were allocated to the Nominated Expenditures as of December 2024, while the remaining proceeds are expected to be allocated by June 2027.

Detailed Findings

Table 2: Detailed Findings

| Framework Requirements | Procedure Performed | Factual Findings | Error or Exceptions Identified |
|--------------------------|---|--|--------------------------------|
| Use of Proceeds Criteria | Verification of projects to determine alignment with the use of proceeds criteria outlined in the Framework. | The Nominated Expenditures comply with the use of proceeds criteria. | None |
| Reporting Criteria | Verification of projects or assets to determine if impact was reported in line with the KPIs outlined in the Framework. | Rotoplas reported on at least one KPI per use of proceeds category. | None |

⁹ Sustainalytics’ limited assurance process includes reviewing documentation relating to details of projects, as provided by the issuing entity, which is responsible for providing accurate information. These may include descriptions of projects, estimated and realized costs, and reported impact. Sustainalytics has not conducted on-site visits to projects.

Appendix

Table 3: Allocation and Reported Impact from the Nominated Expenditures

| Use of Proceeds Category | Reported Impact | Allocated Amount (MXN million) |
|--------------------------------|---|--------------------------------|
| Drinking Water Solutions | Water treated: 57,607,073,039 m³ | 1,014.46 |
| | Water reused: 24,641,093,182 litres | |
| Water and Wastewater Treatment | Water purified: 2,631,967,790 litres | 2,812.59 |
| | Children benefited (school enrollment): 1,153,956 | |
| | People benefited from PoU purification: 2,110,452 | |
| | Reduction in CO ₂ emissions vs bottled water PET: 429,746 tCO ₂ | |
| Total Amount Allocated | | 3,827.05 |
| Total Proceeds Unallocated | | 52.45 |
| Total Net Proceeds Raised | | 3,879.5 ¹⁰ |

¹⁰ The number represents the amount raised from the 2017 Sustainability Bond after deducting the issuance expenses.

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The issuer is fully responsible for certifying and ensuring the compliance with its commitments, for their implementation and monitoring.

About Morningstar Sustainalytics

Morningstar Sustainalytics is a leading ESG research, ratings and data firm that supports investors around the world with the development and implementation of responsible investment strategies. For more than 30 years, the firm has been at the forefront of developing high-quality, innovative solutions to meet the evolving needs of global investors. Today, Sustainalytics works with hundreds of the world’s leading asset managers and pension funds, which incorporate ESG and corporate governance information and assessments into their investment processes. Sustainalytics also works with hundreds of companies and their financial intermediaries to help them consider sustainability in policies, practices and capital projects. For more information, visit www.sustainalytics.com.



Third-Party Verification



Verification Letter of the 2024 Integrated Annual Report “ALWAYS IN MOTION”

To the Board of Directors of Grupo Rotoplas, S.A.B. of C.V. and Subsidiaries:

We inform you that Redes Sociales en Línea Timberlan was hired to carry out a limited and independent assurance of a sample of GRI Disclosures, Sustainability Accounting Standards Board (“SASB”) topics and Rotoplas ESG indicators, contained in the 2024 Integrated Annual Report **“ALWAYS IN MOTION”** of Grupo Rotoplas, S.A.B. of C.V. and Subsidiaries (“Grupo Rotoplas”).

The scope of our verification covered the results of the subsidiaries that make up Grupo Rotoplas: Mexico, Argentina, Brazil, Peru, Central America (Costa Rica, El Salvador, Guatemala, Honduras and Nicaragua) and the United States, corresponding to the period of January 1st to December 31st, 2024.

The Sustainability Management of Grupo Rotoplas is responsible for the preparation of the information contained in the “2024 Integrated Annual Report” and that presented in the verification process, which implies, but is not limited to: the process of selecting the material topics and the GRI Disclosures report, SASB standard topics and Grupo Rotoplas ESG indicators and provide true and sufficient documentary and/or visual evidence to verify the selected contents.

Our mission is to issue impartial and objective opinions about the certainty, traceability and reliability of the selected sample to be verified presented in the “2024 Integrated Annual Report”. The criteria taken into account to carry out our work are in accordance with: the International Standard on Assurance Engagements (ISAE) 3000, “Assurance Engagements Other than Audits or Reviews of Historical Financial Information”, GRI Standards (in accordance) and the standards SASB: Building Products & Furnishings, Water Utilities & Services and Chemicals.

Declaration of independence and competence of Redes Sociales en Línea Timberlan

The collaborators of Redes Sociales en Línea Timberlan have the necessary level of competence to verify compliance with standards used in the preparation of Sustainability Reports, so they can issue a professional opinion on non-financial information reports, complying with the principles of independence, integrity, objectivity, professional competence and diligence, confidentiality and professional behavior. In no case can our verification statement be understood as an audit report, so no responsibility is assumed for the management and internal control systems and processes from which the information is obtained. This Verification Letter is issued on April 24th, 2025 and is valid as long as no subsequent and substantial modifications are made to the “2024 Integrated Annual Report” of Grupo Rotoplas, S.A.B. of C.V. and Subsidiaries

Among the activities carried out during the verification process are listed:

- Understanding of internal management systems (policies, processes, tools, source documents, etc.)
- Verification of qualitative and quantitative information through visual, documentary and public evidence of the sample to be verified.
- Comparison of information presented in the previous year's report to validate the reasonableness of the sample.
- Validation of methodological compliance with the aforementioned criteria.

Therefore, we can conclude that, during the assurance process, we did not find any particularity that would lead us to suspect that the data of the selected sample published in the “2024 Integrated Annual Report” contains significant and material errors and that the methodological implementation of GRI Standards does not comply with reporting principles.

An internal report of recommendations is delivered separately, exclusive to Grupo Rotoplas, which contains the areas of opportunity detected for a future report.

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| GRI CONTENT | | SASB CG-BF: Building Products & Furnishings IF-WU: Water Utilities & Services RT-CH: Chemicals | VERIFIED DATA 2024 |
|---------------|---|--|--|
| 3-1 | Process to determine material topics | | In 2023 and 2024, they conducted a partial update of the materiality analysis to reflect changes in the business context and stakeholder concerns. The process considered the perspectives of internal leaders and strategic areas, as well as external stakeholders, including investors, employees, customers, civil society organizations, distributors, and end-users in Mexico and Argentina. Additional input has been received from Peru, Central America, and the United States. |
| 3-2 | List of material topics | | List of material topics (See page 147) |
| Environmental | | | |
| 303-3 | Water withdrawal | RT-CH-140a.1/IF-WU-140b.1/RT-CH-140a.2 (1) Total water withdrawn, (2) Number of non-compliance incidents related to water quality permits, standards and regulations | (1) The water extracted 30,987 m³ comes from the municipality, 25,974 m³ from wells and 20,357 m³ from other sources, including tank trucks. (2) No incidents were reported in this exercise. |
| 303-4 | Water discharge | | The total water discharge during 2024 was 48.39 megaliters. |
| 303-5 | Water consumption | | 90.44 m³ of water consumed |
| 302-1 | Energy consumption within the organization | CG-BF-130a.1/IF-WU-130a.1/RT-CH-130a.1 (1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable | Total energy consumed: 207,516 GJ Percentage of electricity from the Electrical network: 72% Percentage of renewables and cogeneration: 28% |
| 302-3 | Energy intensity | | 5.25 GJ/t processed resin and metal |
| 305-1 | Direct (Scope 1) GHG emissions | RT-CH-110a.1/RT-CH-110a.2: (1) Gross global Scope 1 emissions, percentage covered under emission limiting regulations | 16,413 tCO₂e |
| 305-2 | Energy indirect (Scope 2) GHG emissions | | 19,259 tCO₂e |
| 305-3 | Other indirect (Scope 3) GHG emissions | | 277,120 tCO₂e |
| 305-4 | GHG emissions intensity | | Intensity of 0.38 tCO₂e/t of resin and processed metal |
| 305-7 | Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | RT-CH-120a.1/RT-CH-140a.2: Air emissions of the following pollutants: (1) NOx (2) SOx (3) Volatile organic compounds VOCs, | NOx 20.61 ton SOx 0.12 ton VOCs 118 ton |
| 306-3 | Waste generated | RT-CH-150a.1 (1) Amount of hazardous waste generated | Total waste generated: 1,744 ton Municipal solid waste (MSW): 644 ton |
| 306-4 | Waste diverted from disposal | | Incineration (with energy recovery): 4% |
| 306-5 | Waste directed to disposal | | Recycled: 57% Landfill/Disposal: 39% |
| | | CG-BF-410a.1 Environmental impacts of the Product Life Cycle | Environmental impacts of the Product Life Cycle (See page 52) |



| GRI CONTENT | | VERIFIED DATA 2024 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------------------|--|--|-------------------------------|-------|--------------------------|-----------------|-----------------------------|----|------------------|-----|--------|----|---|----|-----------------|----|----|-----|-----|----|----|----|--------|-----|-------|-------|------|----|-----|-----|-------|--|--|-------|
| Social | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2-6 | Activities, value chain and other business relationships | Products and services (See page 23) 3,401 suppliers in the supply chain, who were paid MXN \$7.7 billion in 2024. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 204-1 | Proportion of spending on local suppliers | Proportion of expenditure on suppliers (See page 39) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2-7 | Employees | <table><tr><th>Country</th><th>Women</th><th>Men</th><th>Total employees</th></tr><tr><td>Argentina</td><td>90</td><td>692</td><td>782</td></tr><tr><td>Brazil</td><td>38</td><td>5</td><td>43</td></tr><tr><td>Central America</td><td>12</td><td>96</td><td>108</td></tr><tr><td>USA</td><td>26</td><td>44</td><td>70</td></tr><tr><td>Mexico</td><td>714</td><td>1,636</td><td>2,350</td></tr><tr><td>Peru</td><td>28</td><td>116</td><td>144</td></tr><tr><td colspan="3">Total</td><td>3,502</td></tr></table> <small>Gender and Age Breakdown: See page 39 for the 2023 data. See page 39 for the gender and age breakdown.</small> | Country | Women | Men | Total employees | Argentina | 90 | 692 | 782 | Brazil | 38 | 5 | 43 | Central America | 12 | 96 | 108 | USA | 26 | 44 | 70 | Mexico | 714 | 1,636 | 2,350 | Peru | 28 | 116 | 144 | Total | | | 3,502 |
| Country | Women | Men | Total employees | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Argentina | 90 | 692 | 782 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Brazil | 38 | 5 | 43 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Central America | 12 | 96 | 108 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| USA | 26 | 44 | 70 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mexico | 714 | 1,636 | 2,350 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Peru | 28 | 116 | 144 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | | 3,502 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2-30 | Collective bargaining agreements | 94% of the workforce is unionized. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 405-1 | New employee hires and employee turnover | Hiring: Total number of hires (Temporary contract): 424 Number of hires 2023 (Indeterminate contract): 913 Total hiring: 1,337 Indeterminate employee turnover: Number of voluntary departures: 544 Number of involuntary departures: 790 Total departures: 1,332 % turnover: W 41.6%, M 39% % voluntary turnover: W 16.5%, M 15.9% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 403-1 | Occupational health and safety management system | Existence of the HSE (Hygiene, Health and Environment) Management Model to ensure the physical integrity of employees in the workplace, as well as that of | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 403-5 | Worker training on occupational health and safety | During the year, we implemented comprehensive health and safety training programs at all our plants and corporate offices, with an emphasis on accident | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 403-9 | Work-related injuries | <table><tr><td>Nº of Minor Injuries</td><td>125</td></tr><tr><td>Nº of Lost Time Injuries</td><td>56</td></tr><tr><td>Nº of Occupational Diseases</td><td>2</td></tr><tr><td>Nº of Casualties</td><td>0</td></tr></table> | Nº of Minor Injuries | 125 | Nº of Lost Time Injuries | 56 | Nº of Occupational Diseases | 2 | Nº of Casualties | 0 | | | | | | | | | | | | | | | | | | | | | | | | |
| Nº of Minor Injuries | 125 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Nº of Lost Time Injuries | 56 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Nº of Occupational Diseases | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Nº of Casualties | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 403-10 | Work-related ill health | <table><tr><td>Nº of Days Lost Due to Injury</td><td>573</td></tr><tr><td>Total worked hours</td><td>9,361,923</td></tr></table> | Nº of Days Lost Due to Injury | 573 | Total worked hours | 9,361,923 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Nº of Days Lost Due to Injury | 573 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total worked hours | 9,361,923 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| GRI CONTENT | | VERIFIED DATA 2024 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------------------------|--|--|---------------------|----------------------|--------------------|-------------------|--------|--------------------|----------------------|----------------|-----------|----------------------|--------|------|-------------------------------------|---------|--------|-------------------------|-------|--------------------|----------------|-------|-------|-------|-----|-------------------------------------|-----|-----|-----|-------|-------|----------------|--------|-------|--------|-----|-------------------------------------|----|-----|----|----|
| Social | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 404-1 | Average hours of training per year per employee | <table><tr><th>Employment category</th><th>Concept</th><th>2023</th><th>2024</th><th>2024</th><th>Change (2024-2023)</th></tr><tr><td rowspan="2">Administrative staff</td><td>Training hours</td><td>33,132</td><td>3,139</td><td>33,132</td><td>4%</td></tr><tr><td>Average training hours per employee</td><td>33</td><td>1.8</td><td>33</td><td>75%</td></tr><tr><td rowspan="2">Construction staff</td><td>Training hours</td><td>4,348</td><td>6,118</td><td>6,118</td><td>4%</td></tr><tr><td>Average training hours per employee</td><td>34</td><td>1</td><td>34</td><td>17%</td></tr><tr><td rowspan="2">Total</td><td>Training hours</td><td>37,480</td><td>9,257</td><td>39,247</td><td>25%</td></tr><tr><td>Average training hours per employee</td><td>34</td><td>3.7</td><td>36</td><td>6%</td></tr></table> | Employment category | Concept | 2023 | 2024 | 2024 | Change (2024-2023) | Administrative staff | Training hours | 33,132 | 3,139 | 33,132 | 4% | Average training hours per employee | 33 | 1.8 | 33 | 75% | Construction staff | Training hours | 4,348 | 6,118 | 6,118 | 4% | Average training hours per employee | 34 | 1 | 34 | 17% | Total | Training hours | 37,480 | 9,257 | 39,247 | 25% | Average training hours per employee | 34 | 3.7 | 36 | 6% |
| Employment category | Concept | 2023 | 2024 | 2024 | Change (2024-2023) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Administrative staff | Training hours | 33,132 | 3,139 | 33,132 | 4% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Average training hours per employee | 33 | 1.8 | 33 | 75% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Construction staff | Training hours | 4,348 | 6,118 | 6,118 | 4% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Average training hours per employee | 34 | 1 | 34 | 17% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | Training hours | 37,480 | 9,257 | 39,247 | 25% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Average training hours per employee | 34 | 3.7 | 36 | 6% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 405-1 | Diversity of governance bodies and employees | <table><tr><th rowspan="2">Diversity</th><th colspan="2">Women</th><th colspan="2">Men</th><th colspan="3">Age</th></tr><tr><th>%</th><th>Nº</th><th>%</th><th>Nº</th><th>< 30</th><th>30 - 50</th><th>> 50</th></tr><tr><td>Board Members</td><td>13%</td><td>2</td><td>87%</td><td>13</td><td>---</td><td>33%</td><td>66%</td></tr><tr><td>Collaborators</td><td>25%</td><td>860</td><td>75%</td><td>2,522</td><td>22%</td><td>56%</td><td>12%</td></tr></table> | Diversity | Women | | Men | | Age | | | % | Nº | % | Nº | < 30 | 30 - 50 | > 50 | Board Members | 13% | 2 | 87% | 13 | --- | 33% | 66% | Collaborators | 25% | 860 | 75% | 2,522 | 22% | 56% | 12% | | | | | | | | |
| Diversity | Women | | | Men | | Age | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | % | Nº | % | Nº | < 30 | 30 - 50 | > 50 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Board Members | 13% | 2 | 87% | 13 | --- | 33% | 66% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Collaborators | 25% | 860 | 75% | 2,522 | 22% | 56% | 12% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 405-2 | Ratio of basic salary and remuneration of women to men | <table><tr><th>Management level</th><th>Fixed</th><th>Fixed + Variable</th></tr><tr><td>Executive</td><td>72%</td><td>71%</td></tr><tr><td>Middle Management</td><td>90%</td><td>87%</td></tr><tr><td>Individual Employees</td><td>115%</td><td>107%</td></tr><tr><td>Operators</td><td>114%</td><td>109%</td></tr><tr><td>Average whole Workforce</td><td>94%</td><td>92%</td></tr></table> | Management level | Fixed | Fixed + Variable | Executive | 72% | 71% | Middle Management | 90% | 87% | Individual Employees | 115% | 107% | Operators | 114% | 109% | Average whole Workforce | 94% | 92% | | | | | | | | | | | | | | | | | | | | | |
| Management level | Fixed | Fixed + Variable | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Executive | 72% | 71% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Middle Management | 90% | 87% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Individual Employees | 115% | 107% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Operators | 114% | 109% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Average whole Workforce | 94% | 92% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 406-1 | Incidents of discrimination and corrective actions taken | No incidents of discrimination were reported during the reporting period. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 203-1 | Infrastructure investments and services supported | <table><tr><th>País</th><th>Contributions in MXN</th><th>People Impacted</th><th>Children Impacted</th></tr><tr><td>Mexico</td><td>15,797,201</td><td>269,636</td><td>NA</td></tr><tr><td>Argentina</td><td>955,166</td><td>6,903</td><td>584</td></tr><tr><td>Perú</td><td>69,639</td><td>13,595</td><td>6,461</td></tr><tr><td>Total</td><td>17,822,226</td><td>290,134</td><td>7,045</td></tr></table> <p>NA: Not available. Includes contributions to NGOs in-kind and cash donations to initiatives during 2024, as well as the cultural and water-awareness activities described in the Social Impact section of this report.</p> | País | Contributions in MXN | People Impacted | Children Impacted | Mexico | 15,797,201 | 269,636 | NA | Argentina | 955,166 | 6,903 | 584 | Perú | 69,639 | 13,595 | 6,461 | Total | 17,822,226 | 290,134 | 7,045 | | | | | | | | | | | | | | | | | | | |
| País | Contributions in MXN | People Impacted | Children Impacted | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mexico | 15,797,201 | 269,636 | NA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Argentina | 955,166 | 6,903 | 584 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Perú | 69,639 | 13,595 | 6,461 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 17,822,226 | 290,134 | 7,045 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 415-2 | Incidents of non-compliance concerning the health and safety impacts of products | 0 fines as a result of compliance issues related to the health and safety of users, as well as to the labeling and marketing of solutions. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 417-2 | Incidents of non-compliance concerning product and service information and | No fines related to the labeling of products and services. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |



| GRI CONTENT | | SASB CG-BF Building Products & Furnishings UT-WU Water Utilities & Services RT-CH Chemicals | VERIFIED DATA 2024 | | | | | | | | |
|---------------------------------------|--|--|--|-------------------------------------|--------|---------------------------------------|--------|----------------------------------|--------|----------------------------|-------|
| Governance | | | | | | | | | | | |
| 2-12 | Role of the highest governance body in overseeing the management of impacts | | The Board of Directors is responsible for defining the company's strategy, monitoring the execution of said strategy by management and approving the management of | | | | | | | | |
| 2-10 | Collective knowledge of the highest governance body | | Annual training sessions provided to all members. New Board members receive a structured onboarding program, covering Rotoplas' governance framework, sustainability strategy, and key business priorities. | | | | | | | | |
| 2-16 | Evaluation of the performance of the highest governance body | | Board Directors receive at least one training per year on topics of interest related to their functions and the business. | | | | | | | | |
| 2-24 | Embedding policy commitments | | The Sustainability Committee is responsible for representing stakeholders in the Grupo Rotoplas and following up on the Sustainability Strategy, which it also | | | | | | | | |
| 2-27 | Compliance with laws and regulations | | During the reporting period, there were some Non-compliance instances with some fines (See page 116 for the table Fines and Sanctions Summary 2024) | | | | | | | | |
| 205-3 | Confirmed incidents of corruption and actions taken | | In 2024, no fines or legal actions were recorded related to corruption and bribery, anti-competitive behavior, or violations of ethical standards. | | | | | | | | |
| 206-1 | Legal actions for anti-competitive behavior, anti-trust, and monopoly | | | | | | | | | | |
| 413-1 | Substantiated complaints concerning breaches of customer privacy and losses of customer data | | Zero security breaches were recorded in 2024, and no regulatory penalties were issued. | | | | | | | | |
| | | CG-BF-360A RT-CH-360A Annual production | <table><tr><td>Pre-processed Resin (Milling) (Ton)</td><td>26,812</td></tr><tr><td>Processed Resin (Manufacturing) (Ton)</td><td>60,960</td></tr><tr><td>Recycled Resins (Included Above)</td><td>14,792</td></tr><tr><td>Metal Used (Water Heaters)</td><td>6,130</td></tr></table> | Pre-processed Resin (Milling) (Ton) | 26,812 | Processed Resin (Manufacturing) (Ton) | 60,960 | Recycled Resins (Included Above) | 14,792 | Metal Used (Water Heaters) | 6,130 |
| Pre-processed Resin (Milling) (Ton) | 26,812 | | | | | | | | | | |
| Processed Resin (Manufacturing) (Ton) | 60,960 | | | | | | | | | | |
| Recycled Resins (Included Above) | 14,792 | | | | | | | | | | |
| Metal Used (Water Heaters) | 6,130 | | | | | | | | | | |

| | Rotoplas target | Unit | 2021 | 2022 | 2023 | 2024 | Goal 2025 |
|--------|--|---|---------|---------|---------|-------------|-------------|
| Profit | Direct suppliers evaluated with ESG criteria | % | - | 20 | 50 | 76% | 100% |
| | Client Satisfaction (NPS Score) | NPS Score | 67 | 72 | 75 | 76 | 80 |
| Planet | CO2 intensity - Scope 1 and scope 2 - per tin of processed resin (ton CO ₂ e/ton processed resin) | ton CO ₂ e / ton processed resin | 0.41 | 0.48 | 0.43 | 0.38 | 0.41 |
| | m ³ of water purified by our solutions (annual) | m ³ | 164,000 | 404,000 | 765,000 | 12 millones | 17 millones |
| People | People given access to water and sanitation (cumulative) | people | 330,000 | 553,000 | 800,000 | 11 millones | 1 millón |
| | Woman in the workforce | % | 22.9% | 24% | 24% | 25% | 30% |

Contact Information

GRI 2-3



Design: [generadorestudio.com](https://www.generadorestudio.com)



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