

Mexico City, April 21st, 2021.

Shareholders' Meeting of Grupo Rotoplas, S.A.B. de C.V.

RE: Board of Directors' Opinion regarding
the report presented by the
Chief Executive Officer.

Pursuant to the provisions of article 28, section IV, item c) of the Securities Market Law ("LMV" for its Spanish acronym), on behalf of the Board of Directors of Grupo Rotoplas S.A.B. de C.V. (hereinafter "the Company") and having reviewed the report presented by the CEO before this Shareholders' Meeting, as established in article 44, section XI of the LMV corresponding to the accounting period that ended on December 31st, 2020, at the meeting held on the date specified above, the Board of Directors agreed to share their opinion on the following matters:

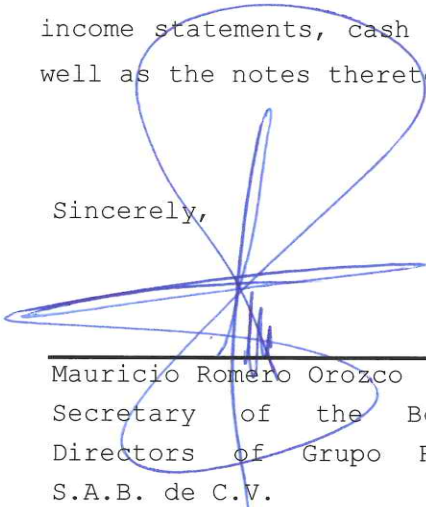
According to the report on the individual and consolidated financial statements of the Company and its subsidiaries, issued without any reservations by the External Auditors PricewaterhouseCoppers, S.C., the Board of Directors of the Company considers the following declarations to be true and fair:

- I. The criteria, accounting and information policies utilized by the Company's Administration to prepare the financial information are appropriate and sufficient, considering their respective particular circumstances;
- II. The criteria, accounting and information policies utilized by the Company's Administration to prepare the financial information has been consistently applied; and

III. The information presented by the Chief Executive Officer reasonably reflects the financial position and results of the Company and its subsidiaries, both on an individual basis and on a consolidated basis.

This opinion was prepared in coordination with and the support of the Audit Committee, whose meetings were all attended by the External Auditors, and said Committee analyzed the financial statements, income statements, cash flow statements, and changes in equity, as well as the notes thereto for the year 2020.

Sincerely,



Mauricio Romero Orozco
Secretary of the Board of
Directors of Grupo Rotoplas,
S.A.B. de C.V.