

Mexico City, April 10th, 2023.

Shareholder 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 e) of the Securities Market Law ("LMV" for its Spanish acronym), and 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 during this Shareholders' Meeting, as per article 44, section XI of the LMV corresponding to the fiscal year that ended on December 31st, 2022, at the meeting held on the date specified above, the Board of Directors agreed to share their opinion as follows:

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 determines that:

- I. The criteria, accounting and information policies utilized by the Company's Administration to prepare the financial information are appropriate and sufficient, in accordance to their respective particular circumstances;
- II. The criteria, accounting and information policies utilized by the Company's Administration to prepare the financial information have 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 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 such Committee analyzed the financial statements, income statements, cash flow statements, and changes in equity, as well as the notes thereto for the year 2022.

Sincerely,

Mauricio Romero Orozco

Non-board member secretary of  
the Board of Directors of Grupo  
Rotoplas, S.A.B. de C.V.