

Mexico City, April 5th, 2024.

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

Subject: Board of Directors'
Opinion regarding the CEO's Report.

In accordance with the provisions set forth in Article 28, Section IV, Subsection c) of the Securities Market Law (the "SML"), on behalf of the Board of Directors of Grupo Rotoplas, S.A.B. de C.V. (the "Company"), and having reviewed the report delivered by the CEO to this shareholders' meeting pursuant to Article 44, Section XI of the SML, concerning the fiscal year ended on December 31, 2023, the Board of Directors, at a meeting held on this same date, resolved to express its opinion as follows.

Based on the audit opinion of the Company's individual and consolidated financial statements and its subsidiaries, which was issued without qualifications by the External Auditors PricewaterhouseCoppers, S.C., the Company's Board of Directors believes that:

- I. The criteria, accounting policies, and information used by the Company's Management to prepare the financial information are adequate and sufficient, taking into account their respective particular circumstances;
- II. The criteria, accounting policies, and information used by the Company's Management to prepare the financial information have been consistently applied; and
- III. The information presented by the CEO reasonably reflects the financial position and results of the Company and its subsidiaries, both individually and on a consolidated basis.

This opinion was prepared with the support of the Audit Committee, which had the External Auditors present at all its sessions, and said Committee analyzed the financial statements, income statements, cash flow statements, and changes in equity, as well as the accompanying notes, for the year 2023.

Sincerely,

Mauricio Romero Orozco

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