

Mexico City, April 7, 2026.

Board of Directors of
Grupo Rotoplas, S.A.B. de C.V.

Subject: Annual Report of the Corporate
Practices Committee

With the aim of complying with articles 42 and 43 of the Securities Market Law, as well as the bylaws of Grupo Rotoplas, S.A.B. de C.V. (the "Company"), on behalf of the Corporate Practices Committee (the "Committee") of the Company, I hereby present to you the following report of activities that the Committee carried out during the period ending on December 31, 2025 (the "Period"):

A) ANALYSIS OF OBSERVATIONS REGARDING THE PERFORMANCE OF RELEVANT EXECUTIVES OF THE COMPANY.

In accordance with the report presented to this Committee by the Compensation Committee of the Company, which was delivered to each and every member of the Committee for prior review, no observations were received regarding the performance of relevant executives of the Company during the Period.

Likewise, in accordance with said report presented by the Compensation Committee, it is considered that the performance of all relevant executives of the Company complied with the terms of the law and authorized policies.

B) DESCRIPTION OF TRANSACTIONS WITH RELATED PARTIES.

No transactions with related parties were conducted during the period ending on December 31, 2025.

C) COMPENSATION PACKAGES OR COMPREHENSIVE REMUNERATION OF THE CEO AND RELEVANT EXECUTIVES.

The Committee reviewed the report of the Compensation Committee of the Company regarding the comprehensive compensation packages of the CEO and relevant executives of the Company, according to which it was determined that they are in line with the Company's policies.

Regarding the Company's Oca Plan, there were no changes in the allocation of stock options under the Company's stock option plan.

D) WAIVERS GRANTED FOR A DIRECTOR, RELEVANT EXECUTIVE, OR PERSON WITH AUTHORITY TO TAKE ADVANTAGE OF BUSINESS OPPORTUNITIES FOR THEMSELVES OR ON BEHALF OF THIRD PARTIES, WHICH CORRESPOND TO THE COMPANY, ITS SUBSIDIARIES, OR LEGAL ENTITIES IN WHICH IT HAS SIGNIFICANT INFLUENCE.

During the Period, no waiver requests were received in accordance with the provisions of article 28, section III, subsection f) of the Securities Market Law, so it was not necessary to make any recommendations in this regard.

E) APPROVAL OF THE COMPANY'S STRATEGIC PLAN.

The Company's Strategic Plan was presented and approved by the Committee, so it was recommended that it be presented for ratification to the Company's Board of Directors.

F) PROGRESS OF THE COMPANY'S STRATEGY

The progress of the Company's strategy was monitored throughout the year through a KR (Key Results) dashboard created to measure the main indicators for the company: Market Shaper, Market Maker, Leader in Services, Growth in Products, and Disruptive Capabilities.

G) INORGANIC GROWTH OF THE COMPANY

The Committee reviewed and followed up on the Company's growth strategies, including capital allocation, investment projects, acquisitions and the Flow transformation program. The Committee analyzed in detail the Capital Allocation, AGA 2, Alpha General, AQA and inorganic growth projects, as well as their progress and results. In this regard, the Committee reviewed each and every acquisition carried out during the Period and issued its favorable opinion to the Board of Directors for their implementation.

H) SUSTAINABILITY

During 2025, various developments in sustainability and public ESG targets were reported to the Committee, including the improvement in the Corporate Sustainability Assessment (CSA S&P) score, which increased from 70 in 2024 to 71 in 2025, maintaining the Company's position within the S&P Sustainability Yearbook, as well as the submission of the 2025 CSA and CDP questionnaires on climate change and water security.

In addition, various relevant recognitions were reported, including the Company's inclusion in Newsweek's World's Most Trustworthy Companies 2025 ranking, Rotoplas' recognition as a CDP Supplier Engagement Leader, the receipt of the ESR distinction for the fifteenth consecutive year in Mexico, as well as recognitions in Mexico and Peru in the areas of water management, water responsibility and sustainability.

These achievements and projects reaffirm Rotoplas' focus on environmental management and social development, which are fundamental pillars of its sustainability strategy.

As part of the activities carried out by us, including the preparation of this report, we have heard and considered the opinions of the Company's key executives expressed during the Committee sessions, and there were no dissenting opinions requiring emphasis.

Finally, it is worth mentioning that the Committee will continue to carry out all necessary actions to comply with the legal and statutory provisions that govern it.

Sincerely,

Jerónimo Marcos Gerard Rivero
Chairman of the Corporate Practices Committee
of Grupo Rotoplas, S.A.B. de C.V.