



Mexico City, April 24, 2019.

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

Topic: Board of Directors' opinion on the
CEO's report.

Pursuant to the provisions of article 28, section IV, item c) 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. (the "Company"), and having analyzed the report presented by the CEO to this shareholders' meeting pursuant to the terms of article 44, section XI of the LMV, with regard to the financial year ended on December 31, 2018, in a meeting held on the same date, the Board of Directors agreed to state their opinion in the following terms.

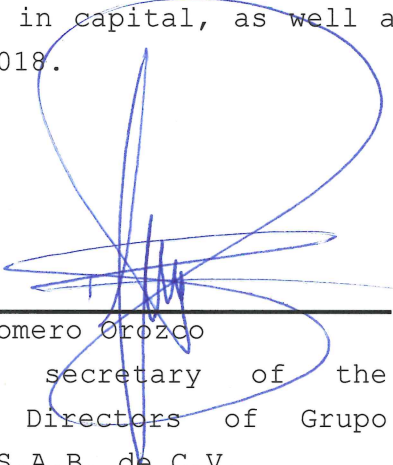
In accordance with the audit opinion of the individual and consolidated financial statements of the Company and its subsidiaries, which was issued without qualifications by the External Auditors, PricewaterhouseCoppers, S.C., the Company's Board of Directors is of the opinion that:

- I. The criteria, accounting policies, and information policies used by the Company's Management to issue the financial information are adequate and sufficient, considering their corresponding specific circumstances;
- II. The criteria, accounting policies, and information policies used by the Company's Management to issue the financial information have been applied consistently; and

III. The information presented by the CEO reasonably reflects the financial situation and results of the Company and its subsidiaries, both individually and in consolidated form.

This opinion was drafted with the support of the Audit Committee which, in every one of its meetings, was attended by the External Auditors, and such Committee analyzed the financial statements, the income statement, the cash flow statement, and the statement of changes in capital, as well as the notes to all the above, for the year 2018.

Regards,



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