

HUMAN RIGHTS POLICY OF GRUPO ROTOPLAS

<p>Developed by:</p> <p>Name: Abraham Jacobo Pineda Position: Sustainability coordinator</p>	<p>Revised by:</p> <p>Name: Álvaro Gómez Godoy Position: Senior Legal Affairs Manager Name: Mónica M. Velázquez Position: Human Capital Director</p>	<p>Authorized by:</p> <p>Name: José Luis Mantecón Position: Sustainability and Institutional Businesses VP</p>
--	--	--

Objective

The document establishes the principles and guidelines necessary to promote and respect the human rights of the people linked to the operations of the Rotoplas Group, regardless of whether they have an employment, commercial and/or other type of relationship with the company, in an approach that is integrated in the creation and distribution of value by the company.

Scope

Internally, the following policy applies to all Group employees. Externally, the policy reaches suppliers, distributors and customers, as well as the users of our solutions. It therefore includes aspects related to the collaborators, the communities where Rotoplas Group develops its activities, as well as the clients and consumers,

Description

The policy sets the basic guidelines to promote and respect human rights in Grupo Rotoplas. These guidelines are based on the Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights, the International Labor Organization Declaration on Fundamental Principles and Rights at Work, the OECD Principles of Corporate Governance, the OECD Guidelines for Multinational Enterprises, the UN Global Compact Principles, applicable national legislation and the Rotoplas Group Code of Ethics and Conduct. The company also seeks, under the respect and promotion of human rights, to contribute to the Sustainable Development Goals set from the United Nations.

Terms and Glossary

Harassment: the conduct of a person with authority, which invades the space or integrity of another person.

Candidate: is the person who is in a hiring process in the company.

Collaborator: the person who has an employment relationship with the company.

Ethical Behavior: that in accordance with the principles of correct or good conduct accepted in the context of a given situation and consistent with the Code of Ethics and Conduct of Grupo Rotoplas.

Confía Rotoplas: is the institutional means of reporting acts that exceed the provisions established in this policy and in the Code of Ethics and Conduct.

Human rights: Those inherent to all human beings, without distinction of any condition; universality is established by international law, to which is added its integration in national regulations and in guidelines for companies and social organizations.

Discrimination: is the negative and unfair treatment of one person, generally with authority, to another.

Stakeholder: individual or collective that is impacted by the company's activity and/or influences the company's decisions and performance.

Workplace: is the physical and virtual space where the collaborator carries out his or her work activity.

Principle: fundamental basis for making decisions or determining behavior.

Violence: any action, incident or behavior that is unreasonable, whereby one person is assaulted, threatened, humiliated or injured by another.

Roles and Responsibilities

Board of Directors: responsible for the final review and approval of the Code of Ethics and Conduct, its own key human rights standard.

Service VP: responsible for supervising the performance of the Human Capital Department.

Sustainability and Institutional Businesses VP: responsible through the Sustainability Coordinator for ensuring a comprehensive approach in the interpretation of human rights by the company, including aspects related to collaborators, suppliers and other members of the value chain.

Director of Human Capital: oversees the team that ensures respect for the human rights of employees, including equal opportunities in hiring and treatment, working conditions and freedom of association. He is also responsible for analyzing cases of non-compliance with the Code of Ethics and Conduct and policies that are qualified as of low significance.

Director of the Comptroller's Office: responsible for ensuring the regular execution of the annual audit and control processes, which are one of the sources for identifying breaches of the Code of Ethics and Conduct.

Supply Chain Director: responsible for the application of the Sustainable Purchasing Policy, which includes the application of human rights criteria (social criteria in the combined ESG) in the selection of suppliers.

Purchasing Area: responsible for the evaluation of human rights criteria by potential suppliers, within the framework of the guidelines of the Sustainable Purchasing Policy.

Senior Legal Manager: responsible for ensuring the organization's adherence to local legislation on the matter, as well as advising the Ethics Committee in terms of the applicable regulations. He is also in charge of analyzing complaints of non-compliance with the Code of Ethics and Conduct and the company's policies, which are presented through the *Confía Rotoplas* system, as well as those identified by the Comptroller's Office in internal operational reviews. The Senior Legal Manager will evaluate the significance and based on the result the case will be channeled through a different channel.

Management of Organizational Development and Talent Attraction: responsible for the diffusion of the Code of Ethics and Conduct among new employees, including the achievement of the signature of commitment to it; also responsible for diffusing this policy among the group of employees.

Human Capital Area: responsible for ensuring respect for human rights in the workplace, together with the Comptroller's Office); is also responsible for analyzing those cases of non-compliance with the Code of Ethics and Conduct and the policies that the Legal Manager has determined to be of low significance, and to raise the relevant response; those cases that correspond to members of the area will be resolved directly by the Legal Manager).

Hygiene, Safety and Environment Manager: will be responsible for the aspects related to the integrity of the collaborators.

Ethics Committee: in charge of analyzing those cases of non-compliance with greater significance and presenting the pertinent response. It will also oversee analyzing and acting with respect to those non-compliances that are identified through *Confía Rotoplas* or the Comptroller's Office and that affect the legal team.

The Ethics Committee is made up of: Administration and Finance Vice President, Service Vice President, Sustainability and Institutional Business Vice President, Director of Human Capital and Senior Legal Manager.

Internal Control Objectives

Ensure that all Grupo Rotoplas' activities promote and respect human rights.

Policy

Respect for human rights and expectations of the organization

1. Respect for human rights in Grupo Rotoplas

- We declare that respect for human rights is a fundamental approach of Grupo Rotoplas and its subsidiaries. We are committed to the respect and promotion of human rights in accordance with the international framework, as well as the applicable regulations in each of the countries in which we operate, for our collaborators and in our value chain; considering our partners, suppliers, customers, users of our solutions and other actors with whom we have interaction. This policy and its guidelines are applicable to Grupo Rotoplas subsidiaries and affiliates, both companies in which we have operational control and those in which we have a majority stake.

The guidelines established in this policy formalize the Grupo Rotoplas' scheme of promotion, respect, due diligence and reparation in human rights. The foregoing, within the framework of our operations and material limits. The company has a Code of Ethics and Conduct prepared to promote human rights, which is made known to employees and all stakeholders. Employees are required to comply with it; externally, suppliers are asked to make commitments in this respect. Grupo Rotoplas expects and invites these actors, as well as the other members of the value chain (distributors, customers and consumers) to adopt policies like the present one in the framework of their businesses and/or operations.

2. *Human rights due diligence*

- Grupo Rotoplas uses formal processes of accountability and transparency to maintain an identification and approach to human rights risk prevention. In addition, we promote a culture consistent with our values, including collaboration, social responsibility and integrity.
- Due diligence is complemented by attention to cases of non-compliance with the Code of Ethics and Conduct, as well as with other regulations, identified by internal monitoring and/or through the complaint channel ("Confía Rotoplas").

Focus on human rights by stakeholder group

1. *Grupo Rotoplas collaborators*

- The Group respects and promotes human rights and their exercise in the workplace.
- Grupo Rotoplas ensures the existence of guidelines, policies and mechanisms whose observation promotes decent work, safety and occupational health.
- The Group provides enough tools and equipment in good quality for the safe execution of the labor activities of its collaborators. Employees are jointly responsible for the proper use of their safety equipment.
- The safety and health of employees are a priority focus of attention in the Group. The specific guidelines in this area can be consulted in the Hygiene, Safety and Environment (HSE) policy.
- The Group promotes an inclusive work environment, in which the individual is respected without detriment for any type of personal characteristic or circumstance, and the right to privacy of personal life. Equal treatment is ensured regardless of gender, age, sexual condition, origin or other personal variables.
- The Group is committed to maintaining a workplace free from violence, harassment, intimidation and other degrading acts.
- The selection processes for joining the Group are based on equal opportunities, based on meritocracy and without discrimination based on personal variables. These same principles apply to training, career development and internal promotion.
- Forced labor, in any of its variations, is prohibited. This includes prison labor, unpaid labor, military labor, modern forms of slavery and trafficking in all its forms. Similarly, child labor is prohibited in any of its forms. Any employee hired by the company must demonstrate that he or she meets the local legal requirements for employment with the Group.
- In addition, the Group ensures that working conditions contribute value to the employee, both in terms of remuneration and working hours.
- Regarding remuneration, the Group compensates its employees competitively in comparison with the market, industry and their skills. This is in accordance with the guidelines on Human Capital and the processes for valuing positions.

- Grupo Rotoplas recognizes the right to freedom of association of its employees, understanding the usefulness of this mechanism to generate a space for dialogue with the company, feedback and raising important issues for both parties.
- Grupo Rotoplas guarantees the right of associated collaborators to be heard by the Group and to have their concerns received and analyzed within the framework of the corresponding areas in the company.

2. *Suppliers*

- In its supply relationships, the Group seeks to generate trade agreements that benefit both parties and do not violate human rights.
- The Grupo Rotoplas' Code of Ethics and Conduct must be known by suppliers. Any new supplier must sign knowledge and endorsement of the code. Collaboration with suppliers must be based on the Code of Ethics and Conduct and the principles established in this policy.
- The Group has established human rights requirements for its suppliers, integrated in the Sustainable Purchasing Policy together with other social, environmental and corporate governance criteria. By doing so, the company reinforces due diligence in the relationships it establishes, as well as help- In its supply relationships, the Group seeks to generate trade agreements that benefit both parties and do not run counter to human rights.

The Grupo Rotoplas' Code of Ethics and Conduct must be known by suppliers. Any new supplier must sign knowledge and endorsement of the code. Collaboration with suppliers must be based on the Code of Ethics and Conduct and the principles established in this policy.

The Group has established human rights requirements for its suppliers, integrated in the Sustainable Purchasing Policy together with other social, environmental and corporate governance criteria. In this way, the company reinforces due diligence in the relationships it establishes, as well as helping to promote best practices in this respect in its supply chain. Grupo Rotoplas reserves the right to verify suppliers' compliance with these requirements. Failure to comply with these requirements may result in the early termination of contracts by Rotoplas, with the payment of the consideration due on that date.

- On the other hand, it is the responsibility of the supplier to protect, respect, promote and repair human rights in their workplaces.
- According to the expectations of Grupo Rotoplas in Human Rights, suppliers are expected to have and foster human rights policies and guidelines according to their operations.

3. *Companies that install Grupo Rotoplas' solutions*

- In some projects, Grupo Rotoplas collaborates with companies that carry out the installation of their solutions in previously identified sites. From these companies, the Group expects installers to perform with respect for human rights.

- Grupo Rotoplas constantly carries out monitoring and supervision activities of the installation companies, where it ensures the quality of the work, as well as respect for the working conditions and human rights of workers and communities.
- Failure to comply with these guidelines and principles may result in the early completion of the contracted work, with payment of the consideration obtained up to the time of completion.

4. *Clients*

- Grupo Rotoplas seeks to establish commercial relationships based on transparency, value for both parties and for the end users of the solutions and/or the beneficiaries of the services.
- Aligned with the respect and promotion of human rights in the company, as well as throughout the supply chain, Grupo Rotoplas seeks to ensure that its customers also perform with a similar approach, which they have developed for their own compliance.
- In the event of detecting risks or malpractice on the part of customers in relation to human rights, the Group reserves the right to terminate the commercial relationship, with the corresponding economic conditions established in the previous agreements and in accordance with the law.

5. *Communities and final users of Grupo Rotoplas' solutions*

- The solutions, business models and operations of Grupo Rotoplas aim to provide people with more and better water, within the technical and commercial scope of each case.
- Grupo Rotoplas and its subsidiaries work with an inclusive design approach, which can deliver relevant solutions for different groups, including those with greater difficulties of access to water and sanitation; this includes the relationship with academia.
- Grupo Rotoplas also seeks to be inclusive through different business models, including collaboration with public administrations and civil society organizations.
- The focus on processes, including continuous improvement and an emphasis on excellence, contribute to providing solutions in a timely manner for different user profiles.
- With respect to the operating environments, the Group acts as a participant in the neighborhood, respecting the other members and seeking to create value for the whole through the exercise of its activity.
- The company prioritizes dialogue with other community actors to find joint solutions to local challenges where the company can collaborate in achieving positive impacts.
- In no case will the Group act in opposition to the human rights of the communities where its solutions are used or of the users of its solutions.

Whistleblowing and mending mechanisms

1. *Whistleblowing mechanisms*

- The Group makes available the means of complaint *Confía Rotoplas* to give notice of violations of the Company's Code of Ethics and Conduct, as well as this policy.

- Likewise, *Confía Rotoplas* is available as a means of consulting those doubts that may arise to employees in the performance of their activity. The company promotes a culture of shared responsibility with respect to human rights.

2. *Mending mechanisms*

- In cases where it has been demonstrated that Grupo Rotoplas committed a lack of respect for human rights, the company assumes the implementation of the corresponding reparation mechanisms, in accordance with existing legislation and the agreements reached with the affected parties.
- For reparation, the Group will always seek the participation of those affected in the development of the pertinent solutions, as well as the establishment of those alliances that guarantee the best possible result.

Senior management commitment and publication of this policy

- The organization's senior management is committed to the respect and promotion of human rights, a focus also in the Rotoplas Group's corporate values.

Main Sources of Information and References

ILO Declaration on Fundamental Principles and Rights at Work	OECD Guidelines for Multinational Enterprises
Guiding Principles on Business and Human Rights (UN)	Principles of the United Nations Global Compact
Universal Declaration of Human Rights (UN)	Sustainable Development Objectives
OECD Principles of Corporate Governance	International Standard ISO 26000: Social Responsibility