

**Orbia Advance Corporation,
S.A.B. de C.V.**

Limited assurance report for selected sustainability information included in the Impact Report 2025 for the year ended December 31, 2025.



Independent Practitioner's Limited Assurance Report for selected sustainability information of Orbia Advance Corporation, S.A.B. de C.V.

Information subject to the assurance engagement

We have been engaged by Orbia Advance Corporation, S.A.B. de C.V. ("Orbia" or the "Entity") to perform a limited assurance engagement on selected sustainability information included in the Impact Report 2025 for the year ended December 31, 2025.

Our work was performed by an independent, multidisciplinary team including assurance practitioners and sustainability specialists.

Our limited assurance engagement was performed solely in respect of the selected sustainability information included in Appendix A. Our assurance report does not extend to information from previous periods or other information included in the Impact Report 2025, including other information related to such report that may contain images, audio or videos.

Criteria used for the preparation of the information subject to the assurance engagement ("Criteria")

The selected sustainability information included in Appendix A, has been prepared and presented in accordance with the guidelines of the Global Reporting Initiative ("GRI"), Sustainability Accounting Standards Board ("SASB") and internally developed criteria.

Orbia's responsibility for selected sustainability information

The Management of Orbia is responsible for the preparation of the selected sustainability information in accordance with GRI, SASB and its internally developed criteria. This responsibility includes the design, implementation and execution of internal controls over the relevant information for the preparation of the selected sustainability information that is free from material misstatement, whether due to fraud or error.

Inherent limitations to the assurance engagement

The selected sustainability information is subject to inherent uncertainty due to the use of non-financial information which is subject to greater inherent limitations than financial information, given the nature of the methods used to determine, calculate, sample or estimate such information. In preparing the selected information, the Entity makes qualitative interpretations about the relevance, materiality and accuracy of the information that are subject to assumptions and judgments.



Our independence and quality control

We have complied with the independence and ethical requirements of the Code of Ethics for Public Accountants issued by the International Ethics Standard Board for Accountants (“IESBA”), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our Firm applies International Standard on Quality Management 1 (“ISQM 1”) and maintains a system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our responsibility

Our responsibility is to express a limited assurance conclusion on selected sustainability information for the year ended December 31, 2025, based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised), assurance engagements other than audits or reviews of historical financial information (“ISAE 3000”) issued by the International Auditing and Assurance Standards Board (“IAASB”). That standard requires that we plan and perform this engagement to obtain limited assurance about whether the selected sustainability information is free from material misstatement.

A limited assurance engagement undertaken in accordance with ISAE 3000 involves assessing the suitability in the circumstances of Orbia’s use of GRI, SASB and its internally developed criteria as the basis for the preparation of the selected sustainability information, assessing the risks of material misstatement of the selected sustainability information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the selected sustainability information. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluation of the appropriateness of quantification methods, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Performed inquiries, through which we obtained an understanding of the Entity’s internal policies related to the selected sustainability information.
- Performed inquiries, through which we obtained an understanding of Orbia’s control environment and information systems relevant to the preparation of selected sustainability information; nevertheless, we did not evaluate the design of particular control activities, obtain evidence about their implementation or test operating effectiveness.
- Evaluated whether Orbia’s methods for developing estimates are appropriate and had been consistently applied in the preparation of the selected sustainability information.
- Performed substantive tests on the information referred in this report and corroborated that the data has been adequately measured, recorded, compiled, and reported through the following procedures s:
 - Inspection
 - Observation
 - Recalculations



- Comparison of the contents presented by the Management with what is established in the section of Criteria of this report.

The procedures performed in a limited assurance engagement vary in nature and opportunity, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether Orbia's selected sustainability information has been prepared, in all material respects, in accordance with the guidelines provided by GRI, SASB and its internally developed criteria.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

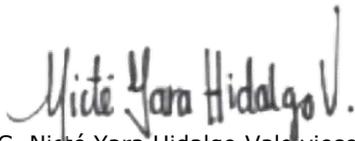
Limited assurance conclusion

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the selected sustainability information for the year ended December 31, 2025, has not been prepared in all material aspects, in accordance with the Criteria section of this report.

Restriction on use and distribution of the report

Our report is intended solely for Management of Orbia Advance Corporation, S.A.B. de C.V., in accordance with the terms of our engagement letter and should not be used for any other purpose, or distributed to any other party.

Galaz, Yamazaki, Ruiz Urquiza, S.C.
Affiliated of a member firm of Deloitte Touche Tohmatsu Limited



C.P.C. Mirté Yara Hidalgo Valdivieso
Mexico City, Mexico
March 10, 2026



Appendix A

The following include the GRI, SASB and internally developed metrics subject to limited assurance defined by the Management of Orbia Advance Corporation, S.A.B. de C.V. for the period ended December 31, 2025.

GRI Description	Metric
2-27 - Compliance with laws and regulations	<p>- Instances of non-compliance with environmental law of zero events and for an amount of zero US dollar*</p> <p>*In 2025 no significant instances of non-compliance with environmental laws and regulations were confirmed by any authority.</p>
302-1 - Energy consumption within the organization	<p>-Total fuel consumption within the organization from non-renewable sources: 9,146,465 GJ*</p> <p>-Total fuel consumption within the organization from renewable sources: 3,392 GJ**</p> <p>-Electricity consumption: 8,303,747 GJ</p> <p>-Heating consumption: 205,345 GJ</p> <p>-Cooling consumption: 3,288,932 GJ</p> <p>-Steam consumption: 2,532,756 GJ</p> <p>-Electricity sold: 511 GJ</p> <p>-Heating sold: 641,635 GJ</p> <p>-Cooling sold: 0 GJ</p> <p>-Steam sold: 245,227 GJ</p> <p>-Total energy consumption within the organization (Gross): 23,480,636 GJ</p> <p>-Total energy consumption within the organization (Net): 22,593,263 GJ</p> <p>*Including gasoline, diesel, LPG, natural gas, butane, and propane</p> <p>**Including biodiesel and bioLPG</p>
302-3 - Energy intensity	<p>-Energy intensity: 3.72 GJ/ton (calculated as 23,480,636 GJ of total energy consumption within the organization / 6,316,117 ton total production)</p>
303-3 - Water withdrawal	<p>-Total water withdrawal of surface water: 8,044 ML</p> <p>-Total water withdrawal of ground water: 4,403 ML</p> <p>-Total water withdrawal of third-party: 1,012 ML</p> <p>-Total water withdrawal: 13,460 ML</p>
303-4 - Water discharge	<p>-Total water discharge to surface water: 3,911 ML</p> <p>-Total water discharge to ground water: 46 ML</p> <p>-Total water discharge to seawater: 1,457 ML</p> <p>-Total water discharge to a third-party: 2,149 ML</p> <p>- Total water discharge: 7,554 ML</p>
305-1 - Direct (Scope 1) GHG emissions	<p>- GHG emissions Scope 1: 522,581 ton CO₂e*</p> <p>*Only related to fuel and process emissions (excluding leased vehicles).</p>
305-2 - Energy indirect (Scope 2) GHG emissions	<p>- GHG emissions Scope 2: 907,069 ton CO₂e*</p> <p>*Only market-based and excluding leased vehicles.</p>
305-3 - Other indirect (Scope 3) GHG emissions	<p>- GHG emissions Scope 3: 55,777,245 ton CO₂e*</p> <p>*Only related to categories 11 and 12 for refrigerant sales</p>
305-4 GHG emissions intensity	<p>- GHG emissions intensity Scope 1: 0.08 ton CO₂e/ton (calculated as 522,581 ton CO₂e / 6,316,117 ton total production)</p> <p>- GHG emissions intensity Scope 2: 0.14 ton CO₂e/ton (calculated as 907,069 ton CO₂e / 6,316,117 ton total production)</p> <p>- GHG emissions intensity Scope 1 and 2: 0.23 ton CO₂e/ton (calculated as 1,429,650 ton CO₂e / 6,316,117 ton total production)</p>



GRI Description	Metric
305-7 - Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	<ul style="list-style-type: none"> - Nitrogen Oxides (NOx) emissions: 487 ton - Sulfur Oxides (SOx) emissions: 174 ton - Volatile Organic Compounds (VOCs) emissions: 301 ton
306-3 - Waste generated	<ul style="list-style-type: none"> - Total non-hazardous waste: 66,071 ton - Total hazardous waste: 6,197 ton - Total waste: 72,268 ton
306-4 - Waste diverted from disposal	<ul style="list-style-type: none"> -Total waste diverted from disposal:61,236 ton* Non-hazardous waste: 55,988 ton -Preparation for reuse: 19,303 ton -Recycling: 30,272 ton -Other recovery operations: 6,414 ton Hazardous waste: 5,248 ton -Preparation for reuse: 182 ton -Recycling: 855 ton -Other recovery operations: 4,210 ton <p>* Waste information corresponds to waste generated by Orbia's production processes (other types of waste, like waste generated by special projects, are not included). Waste diverted from disposal in this report includes waste incinerated with energy recovery.</p>
306-5 - Waste directed to disposal	<ul style="list-style-type: none"> - Total waste directed to disposal: 11,032 ton Non-hazardous waste: 10,083 ton -Incinerations (without energy recovery): 20 ton -Landfill: 5,614 ton -Other disposal operations: 4,449 ton <ul style="list-style-type: none"> Hazardous waste: 949 ton -Incinerations (without energy recovery): 49 ton -Landfill: 41 ton -Other disposal operations: 859 ton
403-2 - Hazard identification, risk assessment, and incident investigation	<ul style="list-style-type: none"> - Qualitative review of hazard identification, risk assessment, and incident investigation processes existence.
403-9 - Work-related injuries	<p>Employees</p> <ul style="list-style-type: none"> -Number of fatalities resulting from a work-related injury: 1 -Fatality rate resulting from a work-related injury: 0.004 -Number of work-related injuries with major consequences (excluding fatalities): 64 -Rate of work-related injuries with major consequences (excluding fatalities) LTIR: 0.26 -Number of recordable work-related injuries: 129 -Rate of recordable work-related injuries TRIR: 0.52 -Number of hours worked: 49,517,278* <p>Contractors</p> <ul style="list-style-type: none"> -Number of fatalities resulting from a work-related injury: 0 -Fatality rate resulting from a work-related injury: 0 -Number of work-related injuries with major consequences (excluding fatalities): 22 -Rate of work-related injuries with major consequences (excluding fatalities) LTIR: 0.35 -Number of recordable work-related injuries: 33 -Rate of recordable work-related injuries TRIR: 0.53 -Number of hours worked: 12,523,728* <p>* Total working hours (employees and contractors) used for rates calculation include estimations made by Orbia's management.</p>



GRI Description	Metric
403-10 - Work-related ill health	- 0 work-related ill health for employees and contractors during the period under review* *Confirmed by a third party
405-1 - Diversity of governance bodies and employees	Diversity of governance bodies and employees only related to women in management: - Women in management roles: 26%
RT-CH-000.A - Production by reportable segment	Total production (ton): - Total finished production: 6,316,117 ton
RT-CH-110a.1 - Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	-GHG emissions Scope 1: 522,581 ton CO2e only related to fuel and process emissions (excluding leased vehicles)
RT-CH-120a.1 - Air emissions of the following pollutants: (1) NOX (excluding N2O), (2) SOX, (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs)	-Nitrogen Oxides (NOx) emissions: 487 ton -Sulfur Oxides (SOx) emissions: 174 ton -Volatile Organic Compounds (VOCs) emissions: 301 ton
RT-CH-130a.1 - (1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable and (4) total self-generated energy	Energy consumption within the organization: -Total energy consumed (Gross): 23,480,636 GJ -Percentage grid electricity: 74% -Percentage of renewable energy: 26% -Total self-generated energy: 90,287 GJ
RT-CH-140a.1 - (1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Water withdrawal: - Total water withdrawal: 13,459,610 m3* - Total water consumed: 5,896,410 m3 - Percentage of water withdrawn in regions with High or Extremely High Baseline Water Stress: 17%* - Percentage of water consumed in regions with High or Extremely High Baseline Water Stress: 33%* * Calculated using the World Resources Institute (WRI) Water Stress Atlas 4.0 version.
RT-CH-140a.2 Number of incidents of non-compliance associated with water quality permits, standards and regulations	- Number of incidents of non-compliance associated with water quality permits, standards and regulations of zero incidents. * * In 2025, no significant instances of non-compliance with environmental laws and regulations were confirmed by any authority. However, six notices of environmental non-compliance received in 2025 are currently being processed.
RT-CH-150a.1 - (1) Amount of hazardous waste generated, (2) percentage recycled	- Total hazardous waste: 6,197 ton - Percentage of hazardous waste recycled: 17%
RT-CH-320a.1 - (1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	Employee -Total Recordable Incident Rate ("TRIR"): 0.52 -Fatality rate: 0.004 Contractor Work-related injuries*: -Total Recordable Incident Rate ("TRIR"): 0.53 -Fatality rate: 0
RT-CH-320a.2 - Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	- Hazard identification, risk assessment, and incident investigation. - Qualitative review of hazard identification, risk assessment, and incident investigation processes.
RT-CH-540a.1 - Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	- Process safety Tier 1 accidents of 5 events - Process safety Tier 2 accidents of 5 events



Internally developed metric Description	Metric
Water withdrawal intensity* * Orbia Advance Corporation's internally developed metric based on GRI 302-3.	-Water withdrawal intensity 0.0021 ML/ton (calculated as total water withdrawal of 13,460 ML / 6,316,117 ton total production)
Percentage of operation plants in regions with High or Extremely High Baseline Water Stress * * Orbia Advance Corporation's internally developed metric based on SASB RT-CH 140a.1	-41%
Waste percentage* * Orbia Advance Corporation's internally developed metric based on GRI 306-4 and 306-5	-Percentage of waste recycled, reused and recovery:85% -Percentage of waste sent to final disposition:15%
Waste intensity* * Orbia Advance Corporation's internally developed metric based on GRI 302-3.	-0.011 ton/ton (calculated as total waste of 72,268 ton / 6,316,117 ton total production)
Safety* * Orbia Advance Corporation's internally developed metric based on GRI 403-9	-Lost Time Days: 3,033 -Severity Incident Rate: 9.78
Community investment in US dollar* * Orbia Advance Corporation's internally developed metric based on GRI 201-1.	Total community investment (USD): - Total cash giving of US: \$ 963,650 - Total in-kind giving of US: \$ 2,301,269 - Total giving of US: \$ 3,264,919

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