

## **Independent assurance report on 2021 Sustainability Report of Orbia Advance Corporation, S.A.B. de C.V. (Orbia)**

To Management of Orbia Advance Corporation S.A.B. de C.V.

### ***Assurance report subject matter***

We have been engaged by Orbia Advance Corporation S.A.B. de C.V. (the "Company") to perform assurance procedures to provide limited assurance on the 2021 Sustainability Report in accordance with the criteria set out in Global Reporting Initiative ("GRI") Standards and Sustainability Accounting Standards Board ("SASB") disclosures for the year ending December 31, 2021. This assurance engagement was performed by a multidisciplinary team that includes assurance professionals and sustainability specialists.

### **Criteria**

The criteria used by Orbia Advance Corporation S.A.B. de C.V. to prepare the identified sustainability information, which is subject of the limited assurance report, were established considering the terms and conditions set forth in the GRI Standards and SASB disclosures.

### ***Management's responsibility for the 2021 Sustainability Report***

Management is responsible for the preparation of the 2021 Sustainability Report in accordance with the criteria established in the GRI Standards and SASB disclosures. Such responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of a 2021 Sustainability Report statement that is free from material errors, whether due to fraud or error.

The 2021 Sustainability Report 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 the preparation of the 2021 Sustainability Report, Management 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 ethical and independence requirements of the Code of Professional Ethics of the Public Accountant issued by the International Ethics Standard Board for Accountants (IESBA), which is based on the principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our Firm applies the International Standard on Quality Control 1 (ISQC 1), and therefore maintains a comprehensive quality control system that includes documented policies and procedures related to compliance with ethical requirements, professional standards and requirements of applicable laws and regulations.

### ***Responsibility of independent assurance practitioner***

Our responsibility is to express a limited assurance conclusion about the 2021 Sustainability Report based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance work in accordance with the "International Standard for Assurance Engagements, Other Than Audits or Reviews of Historical Financial Information" ISAE 3000 – Revised, issued by the International Auditing and Assurance

Standards Board (IAASB). Such standard requires us to plan and conduct our work to obtain limited assurance as to whether the information in the 2021 Sustainability Report is free of material error.

The procedures we conducted were based on our professional judgment and included inquiries, observation of the processes performed, inspection of documentation, analytical procedures, assessment of the adequacy of quantification methods and reporting policies, and agreement or reconciliation with the underlying records.

Given the circumstances of the engagement, we have performed the following procedures:

- a. Through inquiries, we gained an understanding of Orbia 's control environment and relevant information systems, but we did not evaluate the design of specific control activities or obtain evidence on their implementation, nor test their operational effectiveness.
- b. Understanding of the processes and tools used to generate, aggregate and report non-financial information through inquiries with those responsible for related processes.
- c. Substantive testing, based on a sample basis, of sustainability information identified by the Company, to determine the indicators subject to limited assurance and verify that the data have been adequately measured, recorded, collected, and reported through:
  - i. Inspection of policies and procedures established by the Company.
  - ii. Inspection of supporting documentation of internal and external sources.
  - iii. Recalculation
  - iv. Comparison of the contents presented by Management with the provisions of the GRI Standards and SASB disclosures.
- d. On-site visits to the following Orbia 's locations: Netafim Magal, Israel; Koura St. Gabriel, United States; Alphagary Melton Mowbray, United Kingdom; Vestolit Altamira, Mexico; DuraLine Tlumacov, Czech Republic; Wavin Hardenberg, Netherlands and Wavin Costa Rica, Costa Rica to gather evidence and inspect supporting documentation.
- e. For those indicators of the GRI Standards and SASB disclosures where Orbia S.A. did not report figures quantitatively, only qualitative information was assessed, including procedures, policies, evidence of activities performed, among others.

The following table details the sustainability performance disclosures included in the scope of our work:

<b>GRI disclosure</b>	<b>Description</b>
302-1	Energy consumption within the organization
303-3	Water withdrawal
303-4	Water discharge
305-1	Direct (Scope 1) GHG emissions
305-2	Energy indirect (Scope 2) GHG emissions
305-3	Other indirect (Scope 3) GHG emissions
305-7	Nitrogen oxides (NOX)
305-7	Sulfur oxides (SOX)

305-7	Other significant air emissions
306-2	Waste by type and disposal method
307-1	Non-compliance with environmental laws and regulations
403-2	Hazard identification, risk assessment, and incident investigation
403-9	Work-related injuries
403-10	Work-related ill health
404-1	Average hours of training per year per employee
405-1	Diversity of governance bodies and employees
413-1	Operations with local community engagement, impact assessments, and development programs

The following table details the Accounting Metrics within the SASB Chemicals Sustainability Accounting Standard Version 2018-10 standards, included in the scope of our work:

<b>SASB disclosure</b>	<b>Description</b>
RT-CH-000.A	Production by reportable segment
RT-CH-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations
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)
RT-CH-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy
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
RT-CH-150a.1	Amount of hazardous waste generated, percentage recycled
RT-CH-210a.1	Discussion of engagement processes to manage risks and opportunities associated with community interests
RT-CH-320a.1	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees
RT-CH-320a.2	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks
RT-CH-410b.1	(1) Percentage of products that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances, (2) percentage of such products that have undergone a hazard assessment
RT-CH-540a.1	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)

Our limited assurance engagement was made only with respect to the sustainability performance disclosures included in the tables above, for the year ended December 31, 2021; and we have not performed any procedures with respect to previous years, projections and future targets, or any other items included in the 2021 Sustainability Report for the year ended December 31, 2021 and therefore do not express a conclusion thereon.

A limited assurance engagement involves evaluating the appropriateness, in the circumstances, of the Company's use of the criteria as a basis for the preparation of the sustainability information report; assessing the risks of material errors in sustainability reporting due to fraud or error; responding to risks assessed as necessary in the circumstances; and evaluating the overall presentation of sustainability information report information. The scope of limited assurance engagement is substantially less than that of reasonable assurance engagement in relation to both risk assessment procedures, including an understanding of internal control, as well as procedures performed in response to the risks assessed. Therefore, we do not express a reasonable assurance conclusion as to whether the information in the Company's sustainability information report has been prepared in all material respects, in accordance with the criteria of the GRI Standards and SASB Disclosures.

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

### **Conclusion**

Based on the work we have done, the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the GRI and SASB disclosures, as detailed under the "Responsibility of independent assurance practitioner" section of this report above, have not been prepared in all material respects in accordance with the reporting requirements established in the GRI and SASB Standards.

### **Restriction of use**

Our report is issued solely for the purpose set forth in the first paragraph and should not be used for any other purpose or distributed to other parties on its own. This report refers only to the matters mentioned in the preceding sections and to the sustainability information identified and does not extend to any other financial and non-financial information included in Orbia S.A.'s Sustainability Report for the year ended December 31, 2021, nor to its financial statements, taken as a whole.

  
Deloitte Asesoría en Riesgos, S.C.

Deloitte Touche Tohmatsu Limited affiliated Firm

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