

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

Limited assurance report for
selected sustainability information
included in the Impact Report
2024 for the year ended
December 31, 2024.



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 2024 for the year ended December 31, 2024.

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 2024 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") and *Sustainability Accounting Standards Board ("SASB") and internally developed criteria*.

Orbia's Responsibility for selected sustainability information

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 information that is free from material misstatement, whether due to fraud or error.

Inherent limitations to the Assurance Engagement

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.

The Firm applies *International Standard on Quality Management 1 (ISQM 1)* and, accordingly maintains a comprehensive 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, 2024, 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- *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 but 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 selected sustainability information referred in this report, to corroborate that the data has been adequately measured, recorded, compiled, and reported through:
 - Inspection;
 - Observation;
 - Re-calculations;



The procedures performed in a limited assurance engagement vary in nature and opportunity from, 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, 2024, was not prepared, in all material aspects, in accordance with the Criteria section of this report.

Restriction on Use and Distribution

Our report is intended solely for the 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 by, or distributed to any other party.

Galaz, Yamazaki, Ruiz Urquiza, S.C.
Member of Deloitte Touche Tohmatsu Limited



C.P.C. Nicté Yara Hidalgo Valdivieso
Mexico City, Mexico
February 27, 2025



Appendix A

The following include the GRI and SASB and internally developed non-financial metrics, scope of the limited assurance engagement, determined by Orbia's Management.

GRI Description	Metric
2-27 - Compliance with laws and regulations	- Instances of non-compliance with environmental law of zero events and for an amount of zero US dollar* *In 2024, no significant instances of non-compliance with environmental laws and regulations were confirmed by any authority.
302-1 - Energy consumption within the organization	- Scope 1 Energy: 2,519,390 MWh - Electricity, cooling heat and steam: 4,131,968 MWh - Renewable electricity consumed: 558,359 MWh - Renewable electricity as % of total electricity: 22%
302-3 - Energy intensity	- Energy intensity: 1.01 MWh/ton
303-3 - Water withdrawal	- Total water withdrawal: 14,692 1000m3 -Total water withdrawal of surface water: 8,916 1000m3 -Total water withdrawal of ground water: 4,662 1000m3 -Total water withdrawal of third-party: 1,115 1000m3
303-4 - Water discharge	- Total water discharge: 8,284 1000m3 -Total water discharge to surface water: 4,237 1000m3 -Total water discharge to ground water: 34 1000m3 -Total water discharge to seawater: 1,578 1000m3 -Total water discharge to a third-party: 2,434 1000m3
305-1 - Direct (Scope 1) GHG emissions	- GHG emissions Scope 1: 511,691 ton CO2e* *Only related to fuel and process emissions (excluding leased vehicles)
305-2 - Energy indirect (Scope 2) GHG emissions	- GHG emissions Scope 2: 972,320 ton CO2e* *only market-based and excluding leased vehicles.
305-3 - Other indirect (Scope 3) GHG emissions	- GHG emissions Scope 3: 53,780,664 * *ton CO2e only related to categories 11 and 12 for refrigerant sales
305-4 GHG emissions intensity	- GHG emissions intensity Scope 1: 0.08 ton CO2e/ton - GHG emissions intensity Scope 2: 0.15 ton CO2e/ton - GHG emissions intensity Scope 1 and 2: 0.22 ton CO2e/ton
305-7 - Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	- Nitrogen Oxides (NOx) emissions: 552 ton - Sulfur Oxides (SOx) emissions: 258 ton - Volatile Organic Compounds (VOCs) emissions: 116 ton
306-3 - Waste generated	- Total non-hazardous waste: 66,855 ton - Total hazardous waste: 5,331 ton - Total waste: 72,186 ton
306-4 - Waste diverted from disposal	-Total waste diverted from disposal:57,235 ton* Hazardous waste: -Incinerations (with energy recovery): 2,814 ton -Preparation for reuse: 235 ton -Recycling: 642 ton -Other recovery operations: 1,031 ton Non-hazardous waste: -Incinerations (with energy recovery): 4,567 ton -Preparation for reuse: 18,093 ton -Recycling: 27,456 ton -Other recovery operations: 2,395 ton



GRI Description	Metric
	<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	<p>- Total waste directed to disposal: 14,951 ton</p> <p>Hazardous waste:</p> <ul style="list-style-type: none"> -Incinerations (without energy recovery): 61 ton -Landfill: 381 ton -Other disposal operations: 167 ton <p>Non-hazardous waste:</p> <ul style="list-style-type: none"> -Incinerations (without energy recovery): 74 ton -Landfill: 13,925 ton -Other disposal operations: 344 ton
403-2 - Hazard identification, risk assessment, and incident investigation	- Qualitative review of hazard identification, risk assessment, and incident investigation processes existence.
403-9 - Work-related injuries	<p>Work-related injuries:</p> <ul style="list-style-type: none"> - Number of recordable incidents: 161 - Total Recordable Incident Rate ("TRIR") of 0.49 - Number or incidents with lost time: 93 - Lost time Incident Rate ("LTIR") of 0.28 - Severity Rate ("SIR") of 12.37 - Total working hours: 66,278,604* <p>The number and rate of fatalities as a result of work-related injury:</p> <ul style="list-style-type: none"> - 0 work-related fatalities during the period under review - Fatality rate of 0 <p>* Total working hours (employees and contractors) used for rates calculation include estimations made by Orbia's management.</p>
403-10 - Work-related ill health	<p>- 0 work-related ill health during the period under review*</p> <p>* Confirmed by a third party</p>
405-1 - Diversity of governance bodies and employees	<p>Diversity of governance bodies and employees only related to women in management:</p> <ul style="list-style-type: none"> - Women in management roles: 23%
RT-CH-000.A - Production by reportable segment	<p>Total production (tons):</p> <ul style="list-style-type: none"> - Total finished production of 6,603,817 ton
RT-CH-110a.1 - Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	<p>Direct (Scope 1) GHG emissions, GHG emissions intensity and Reduction of GHG emissions:</p> <ul style="list-style-type: none"> - GHG emissions Scope 1: 511,691 ton CO2e only related to fuel and process emissions (excluding leased vehicles) - GHG emissions intensity Scope 1: 0.08 ton CO2e/ton
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)	<p>Nitrogen oxides (NOX) emissions:</p> <ul style="list-style-type: none"> - Nitrogen Oxides (NOx) emissions: 552 ton <p>Sulfur oxides (SOX) emissions:</p> <ul style="list-style-type: none"> - Sulfur Oxides (SOx) emissions: 258 ton <p>Other significant air emissions:</p> <ul style="list-style-type: none"> - Volatile Organic Compounds (VOCs) emissions: 116 ton



SASB Description	Metric
RT-CH-130a.1 - (1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable and (4) total self-generated energy	<p>Energy consumption within the organization:</p> <ul style="list-style-type: none"> - Scope 1 Energy for 2,519,390 MWh - Electricity, cooling heat and steam for 4,131,968 MWh - Renewable electricity consumed for 558,359 MWh - Renewable electricity as % of total electricity of 22% <p>Energy intensity:</p> <ul style="list-style-type: none"> - Energy intensity for 1.01 MWh/ton
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	<p>Water withdrawal:</p> <ul style="list-style-type: none"> - Total water withdrawal of 14,692 1000m3** <p>Water discharge:</p> <ul style="list-style-type: none"> - Total water discharge of 8,284 1000m3** - Percentage of each in regions with High or Extremely High Baseline Water Stress: 45% of water withdrawn* <p>* Calculated using the World Resources Institute (WRI) Water Stress Atlas 3.0 version.</p>
RT-CH-140a.2 Number of incidents of non-compliance associated with water quality permits, standards and regulations	<ul style="list-style-type: none"> - Number of incidents of non-compliance associated with water quality permits, standards and regulations of zero incidents. * * In 2024, 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 2024 are currently being processed.
RT-CH-150a.1 - (1) Amount of hazardous waste generated, (2) percentage recycled	<ul style="list-style-type: none"> - Total hazardous waste of 5,331 ton - Percentage of hazardous waste recycled of 12%
RT-CH-320a.1 - (1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	<p>Work-related injuries*:</p> <ul style="list-style-type: none"> - Total Recordable Incident Rate ("TRIR") of 0.49 - Lost time Incident Rate ("LTIR") of 0.28 - Severity Rate ("SIR") of 12.37 <p>The number and rate of fatalities as a result of work-related injury:</p> <ul style="list-style-type: none"> - 0 work-related fatalities during the period under review - fatality rate of 0 <p>The number of Work-related ill health:</p> <ul style="list-style-type: none"> - 0 work-related ill health during the period under review <p>* Total working hours (employees and contractors) used for rates calculation include estimations made by Orbia's management.</p>
RT-CH-320a.2 - Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	<ul style="list-style-type: none"> - 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)	<ul style="list-style-type: none"> - Process safety Tier 1 accidents of 6 events - Process safety Tier 2 accidents of 1 event



Internally developed metric Description	Metric
Water withdrawal intensity* * Orbia Advance Corporation's internally developed metric based on GRI 302-3.	- 2.22 m3/ton
Waste intensity* * Orbia Advance Corporation's internally developed metric based on GRI 302-3.	- 0.01 tons/ton
Community investment in US dollar* * Orbia Advance Corporation's internally developed metric based on GRI 413-1.	Total community investment (USD): - Total cash giving of US \$ 1,515,607 - Total in-kind giving of US \$ 1,969,137 - Total giving of US \$ 3,484,745

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