

April 24, 2026

## **Corporate Notice Regarding the Adoption of Relief Provisions under IFRS S1 and IFRS S2 for Required Information Disclosure**

Grupo Rotoplas, S.A.B. de C.V. ("Rotoplas" or the "Company"), a leading company in the Americas in water management solutions, hereby informs the investing public that, pursuant to Article 33, Section I, paragraph a), of the General Provisions applicable to securities issuers and other participants in the securities market (the "Provisions"), as well as the International Financial Reporting Standards IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 Climate-related Disclosures, the Company has decided to exercise certain transitional reliefs applicable to the first year of adoption of said standards.

In this regard, the Company informs the following:

1. **Comparative Information.** The transitional relief set forth in paragraphs E3 of IFRS S1 and C3 of IFRS S2 will be exercised, which permits the omission of comparative information corresponding to the first annual period in which said standards are applied.

Rotoplas reaffirms its commitment to transparency, regulatory compliance, and the ongoing strengthening of its sustainability strategy.

### About the Company

Grupo Rotoplas S.A.B. de C.V. is America's leading provider of water solutions, including products and services for storing, piping, improving, treating, and recycling water. With over 45 years of experience in the industry and 18 plants throughout the Americas, Rotoplas is present in 14 countries and has a portfolio that includes 27 product lines, a services platform, and an e-commerce business. Grupo Rotoplas has been listed on the Mexican Stock Exchange (BMV) under the ticker "AGUA" since December 10th, 2014.

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