

ORBIA ADVANCE CORPORATION S.A.B. DE C.V.

AUDIT COMMITTEE CHARTER

A. Background, Nature and Purpose

The Audit Committee (the “Committee”) is appointed by the Board of Directors of Orbia Advance Corporation, S.A.B. de C.V. (“Orbia” or the “Company”) to discharge the responsibilities delegated by the Board and to assist the Board in fulfilling its responsibilities relating to matters of: (a) appointing and overseeing the performance of the Company’s independent auditors, (b) assisting the Board with respect to (i) ensuring the integrity of the Company’s financial statements, (ii) overseeing the Company’s compliance with legal and regulatory requirements, (iii) assessing the independent auditors’ qualifications and independence, and (iv) evaluating and following up on the performance of the Company’s internal controls and internal audit function; and (c) preparing and delivering such reports and opinions, and carrying out such other activities, as may be required by the Mexican Securities Market Law (the “Law”), other applicable laws and regulations and the Company’s articles and bylaws.

B. Structure and Membership

The Committee shall consist of no less than three members, all of whom shall be independent directors pursuant to applicable laws and Company policy. The members shall be appointed by the Board acting on the recommendation of the Corporate Governance, Responsibility and Compensation Committee of the Board, and serve until their successors shall be duly elected and qualified or until their earlier resignation, disqualification, retirement, death or removal. The Chair of the Committee shall be elected by the majority vote of the shareholders of the Company, and the members of the Committee other than the Chair may be removed by the Board.

C. Authority and Responsibilities

The Committee shall assist the Board in fulfilling its oversight responsibilities by accomplishing the following:

Financial Statement and Disclosure Matters

1. Review with management and the independent auditors the Company's annual audited financial statements and related disclosures, and make its recommendation to the Board as to the approval of such audited financial statements and disclosures.
2. Review with management and, as necessary or appropriate, with the Company's independent auditors, the Company's unaudited quarterly financial statements prior to the filing of earnings releases and related disclosures.
3. Review with management the Company's annual and quarterly earnings press releases, including the use of "pro forma" or "adjusted" information as well as financial information and earnings guidance provided to analysts and rating agencies. Review the Company's disclosures and other public statements relating to annual and quarterly financial statements and performance.
4. Review, with appropriate members of senior management, the Company's disclosure controls and procedures, including management's conclusions about the effectiveness thereof and any material non-compliance therewith, and any audit steps adopted in light of any such non-compliance.
5. Review with the independent auditors (i) all critical accounting policies and practices to be used (ii) all alternative treatments (and the related disclosures) of financial information within International Financial Reporting Standards (IFRS) that have been discussed with management, the ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditors, and (iii) other material written communications between the independent auditors and management, such as any management letter or schedule of unadjusted differences.
6. Review with management and the independent auditors the potential effect of regulatory and accounting initiatives on the Company's financial statements.
7. Review with the independent auditors the matters required to be discussed, with the Audit Committee pursuant to applicable law, including the Mexican Securities Market Law and the Mexican Stock Exchange.
8. Assist in the resolution of disagreements, if any, between management and the independent auditors pertaining to financial reporting.

Independent Auditor Matters

1. Annually provide to the Board its opinion and views on the appointment, performance and if necessary, replacement of the independent auditors. Review the experience and qualifications of the senior members of the independent auditors' team, including those of the lead partner.

2. Approve and discuss the scope and approach (including staffing) of, all auditing services (including comfort letters and statutory audits) and permitted non-audit services (including the fees and terms thereof) to be performed for the Company by its independent auditors prior to the performance of such work and approve and recommend any changes thereto for further approval by the Board.
3. Obtain and review a report from the independent auditor at least annually regarding (a) the independent auditors' internal quality-control procedures, (b) any material issues raised by the most recent internal qualitycontrol review, or peer review, of the auditors, or by any inquiry or investigation by governmental or professional authorities within the preceding five years respecting one or more independent audits carried out by the firm, (c) any steps taken to deal with any such issues, and (d) all relationships between the independent auditor and the Company. Evaluate the qualifications, performance and independence of the independent auditor, including considering whether the auditors' quality controls are adequate and the provision of permitted non-audit services is compatible with maintaining the auditors' independence, taking into account the opinions of management and the internal auditors.
4. Review and consider as appropriate the length of the tenure of the lead audit partner and the reviewing audit partner in performing audit services for the Company and ensure that new lead audit partners and reviewing audit partners are periodically appointed in accordance with applicable laws and industry practice.
5. Ensure that the independent auditors submit, at least annually, to the Committee a formal written statement delineating all relationships between the independent auditors and the Company, and actively engage in a dialogue with the independent auditors with respect to any disclosed relationships or services that may impact the objectivity and independence of the independent auditors.
6. Review, approve and establish policies for the Company's hiring of employees or former employees of the independent auditors.
7. Discuss with the engagement partner of the independent auditors any significant matters relating to audit quality and consistency.

Internal Audit Matters

1. Review the internal audit process for establishing the annual internal audit plan and the focus thereof.

2. Review annually, with the Company's Corporate Vice President and Head of Internal Audit, the budget, organizational structure, responsibilities, and qualifications of the internal audit staff.
3. Assess the performance of and discuss and approve the appointment, replacement, or dismissal of the Head of Internal Audit.
4. Review and discuss significant issues or recommendations reported by the internal audit group and management's responses to such issues or recommendations. Monitor actions taken by management to resolve such issues.

Internal Controls

Review with management and, as deemed needed or convenient with the independent auditor, the Company's internal control over financial reporting, including management's annual assessment of the adequacy and effectiveness of internal control over financial reporting, any significant deficiencies or material weaknesses in internal controls (including the remediation thereof), any fraud (regardless of materiality) involving management or other employees having a significant role in internal control over financial reporting, and any changes in internal controls that have materially affected or are likely to materially affect internal control over financial reporting. The foregoing shall include review of disclosures made to the Committee by the Company's CEO and CFO in connection with their periodic certifications, review of reports of the independent auditor and the Head of Internal Audit related to the adequacy of the Company's internal accounting controls, including any management letters and management's responses to recommendations made by the independent auditor or the chief internal auditor.

Legal and Tax Matters

1. Review material legal and compliance matters involving the Company periodically with the Company's Senior Vice President and General Counsel and the Company's Chief Compliance Officer, it being understood that each such individual has express authority to communicate personally with the Chair of the Audit Committee about any such matter as appropriate.
2. Review material tax matters with the Company's CFO and Chief Tax Officer.

Compliance Matters

1. Review material legal and compliance matters involving the Company periodically with the Company's Senior Vice President and General Counsel and the Vice President and Chief Compliance Officer, it being understood that each such individual has express authority to communicate personally with the Chair of the Audit Committee about any such matter as appropriate.

2. Advise the Board with respect to the Company's policies and procedures regarding compliance with applicable laws and regulations and with the Company's Code of Ethics.
3. Oversee the establishment of procedures for the receipt, retention and treatment of complaints received by the Company regarding compliance, accounting, internal accounting controls, or auditing matters, and the confidential anonymous submissions by employees of concerns regarding questionable accounting or auditing matters.
4. Review any report of evidence of an actual or potential "material violation" of applicable law made to the Committee by the General Counsel or any of the Company's in-house or outside attorneys or other source, and take all necessary or appropriate action in response thereto.

Risk Management

1. Meet periodically with management to review the Company's ongoing assessment of its critical risk exposures, the potential impact of such risks on financial reporting, and the steps taken to ensure appropriate processes are in place to identify, manage and mitigate such risks.
2. Review with management significant risk management failures, if any, and management's responses to such failures.
3. Monitor and provide risk oversight with respect to focus areas as may be assigned to the Committee from time to time by the Board of Directors, including cybersecurity, tax and liquidity management, product integrity and product security, vendor risk, operational business continuity and crisis management.

D. Procedures and Administration

Subject to the Company's bylaws, the Committee shall meet at least once per quarter and otherwise as often as it deems necessary in order to perform its responsibilities. A majority of the members of the Committee shall constitute a quorum for the transaction of business and the act of a majority of the members present at any meeting at which there is a quorum shall be the act of the Committee. The Committee may also act by unanimous written consent in lieu of a meeting. The Committee shall meet at least quarterly with management (including the Chief Executive Officer, Chief Financial Officer and General Counsel), the internal auditors and the independent auditors in separate executive sessions.

The Committee shall make regular reports to the Board and all actions of the Committee shall be reported to the Board at the next regular meeting of the Board. The Committee shall keep minutes and such other records of its meetings as it shall

deem appropriate, and minutes shall be distributed to all Board members. Subject to applicable law and the Company's bylaws, the Committee may form and delegate authority to one or more subcommittees as it deems appropriate from time to time under the circumstances.

The Committee shall prepare and deliver such reports and other materials as may be required pursuant to applicable law, including the rules of the Mexican Securities Market Law.

The Committee shall perform and present to the Board an annual evaluation of its own performance.

The Committee shall review and assess at least annually the adequacy of this charter and recommend any proposed changes to the Corporate Governance, Responsibility and Compensation Committee and the Board for approval.

The Committee may, in its sole discretion, retain or obtain the advice of consultants, legal counsel and other advisors. The Committee shall have the authority to conduct or authorize investigations into any matters within the scope of its responsibilities as it shall deem appropriate, including the authority to request any officer, employee or advisor of the Company to meet with the Committee or any advisors engaged by the Committee.

E. Limitation of the Committee's Role

The function of the Committee is oversight. While the Committee has the responsibilities set forth in this charter, it is not the duty or responsibility of the Committee to plan or conduct audits or to determine that the Company's financial statements are complete and accurate and are in accordance with IFRS. The Company's management is responsible for preparing the Company's financial statements and the independent auditors are responsible for auditing those financial statements. Unless they believe to the contrary (in which case, they will advise the Committee of such belief), each member of the Committee shall be entitled to assume and rely on (i) the integrity of those persons and organizations within and outside the Company that it receives information from and (ii) the accuracy of the financial, legal, safety, health and environment and other information provided to the Committee by such persons or organizations.

Adopted by the Board of Directors on July 26, 2022.