

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

Limited assurance report for certain
non-financial information for the year
ended December 31, 2022



Independent Practitioner's Limited Assurance Report on certain non-financial information to the Management of Orbia Advance Corporation, S.A.B de C.V.

Subject Matter Information

We have been engaged by Orbia Advance Corporation, S.A.B de C.V. ("Orbia" or the "Entity") to perform a limited assurance engagement of non-financial information disclosures for the year ended December 31, 2022, in accordance with criteria set forth in *Global Reporting Initiative ("GRI")* and *Sustainability Accounting Standards Board ("SASB")*.

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

Our limited assurance engagement was performed in respect of non-financial information disclosures for the year ended December 31, 2022, included in *Appendix A*.

Criteria

The criteria used by Orbia to determine the non-financial information disclosures, subject of the limited assurance engagement, is set forth in *Global Reporting Initiative* and *Sustainability Accounting Standards Board*.

Orbia's Responsibility for non-financial information disclosures

Orbia is responsible for:

- Keeping appropriate records to support the process of managing the information relevant to the purposes set forth herein and the execution of the performance measurement based on established criteria.
- Orbia is responsible for the preparation of the non-financial information disclosures in accordance with *GRI* and *SASB*. This responsibility includes the design, implementation and execution of internal controls over the relevant information for the preparation of the non-financial information disclosures that are free from material misstatement, whether due to fraud or error.
- The preparation and presentation of the information related to the non-financial information disclosures for the year ended December 31, 2022.



Non-financial information disclosures are 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 non-financial information disclosures, 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* 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 the non-financial information disclosures for the year ended December 31, 2022, 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 non-financial disclosures are 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 and SASB as the basis for the preparation of the non-financial information disclosures, assessing the risks of material misstatement of the non-financial information disclosures whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the non-financial information disclosures. 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, 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:

- Through inquiries, obtained an understanding of the Entity's internal policies related to the non-financial information disclosures.
- Through inquiries, obtained an understanding of Orbia's control environment and information systems relevant to the non-financial information disclosures, 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 to determine the non-financial information disclosures.
- Carry out substantive tests on the information included in this report, to determine the non-financial information disclosures 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 timing 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 non-financial information disclosures have been prepared, in all material respects, in accordance with *GRI* and *SASB* Standards.

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 non-financial information disclosures for the year ended December 31, 2022, are 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. David Alejandro Solano Zúñiga
Mexico City, Mexico
March 6, 2023



Appendix A

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

GRI Description	Metric
302-1 - Energy consumption within the organization	-Scope 1 Energy for 2,836,025 MWh -Electricity, cooling heat and steam for 4,238,762 MWh -Renewable energy purchased for 419,144 MWh -Renewable energy generated for 2,857 MWh -Renewable energy as % of total energy of 6%
302-3 - Energy intensity	-Energy intensity for .94 Mwh/ton
303-3 - Water withdrawal	-Total water withdrawal of 15,153 1000m3 -Water withdrawal intensity of 2.01 m3/ton
303-4 - Water discharge	-Total water discharge of 9,770 1000m3
305-1 - Direct (Scope 1) GHG emissions, GHG emissions intensity and Reduction of GHG emissions	-GHG emissions Scope 1 of 575,644 ton CO2e only related to fuel and process emissions (excluding leased vehicles) -GHG emissions intensity Scope 1 of 0.08 ton CO2e/ton
305-2 - Energy indirect (Scope 2) GHG emissions, GHG emissions intensity and Reduction of GHG emissions	-GHG emissions Scope 2 of 1,029,234 ton CO2e -GHG emissions intensity Scope 2 of 0.14 ton CO2e/ton -GHG emissions intensity Scope 1+2 of 0.21 ton CO2e/ton
305-3 - Other indirect (Scope 3) GHG emissions	-GHG emissions Scope 3 of 74,875,280 ton CO2e only related to categories 11 and 12 for refrigerant sales
305-7 - Nitrogen oxides (NOX) emissions	-Nitrogen Oxides (NOx) emissions of 626 ton
305-7 - Sulfur oxides (SOX) emissions	-Sulfur Oxides (SOx) emissions of 772 ton
305-7 - Other significant air emissions	-Volatile Organic Compounds (VOCs) emissions of 102 ton
306-2 - Waste by type and disposal method	The following indicators exclude Halol and Daman sites that did not report information during 2022: -Total non-hazardous waste of 58,566 ton -Percentage of total waste recycled, reused, recovered of 61% -Percentage of total waste to landfill of 30% -Total hazardous waste of 5,476 ton -Waste intensity of 0.0090 tons/ton
307-1 - Non-compliance with environmental laws and regulations	-Instances of non-compliance with environmental law of 1 event and for an amount of US \$86.8K
403-2 - Hazard identification, risk assessment, and incident investigation	-Qualitative review of hazard identification, risk assessment, and incident investigation processes existence



GRI Description	Metric
403-9 - Work-related injuries	-Total Recordable Incident Rate ("TRIR") of 0.56 -Lost time Incident Rate ("LTIR") of 0.28 -Severity Rate ("SIR") of 8.66
403-9 - The number and rate of fatalities as a result of work-related injury	- Zero work-related fatalities during the period under review
403-10 - Work-related ill health	- Zero work-related ill health during the period under review
405-1 - Diversity of governance bodies and employees only related to women in management	-Women in management roles of 22%
413-1 - Total community investment (USD)	-Total giving of US \$2,563,908 -Percentage of total cash giving of 82% -Percentage of total in-kind giving of 18%

SASB Description	Metric
RT-CH-130a.1 - Energy consumption within the organization	-Scope 1 Energy for 2,836,025 MWh -Electricity, cooling heat and steam for 4,238,762 MWh -Renewable energy purchased for 419,144 MWh -Renewable energy generated for 2,857 MWh -Renewable energy as % of total energy of 6%
RT-CH-130a.1 - Energy intensity	-Energy intensity for .94 Mwh/ton
RT-CH-140a.1 - Water withdrawal	-Total water withdrawal of 15,153 1000m3 -Water withdrawal intensity of 2.01 m3/ton
RT-CH-140a.1 - Water discharge	- Total water discharge of 9,770 1000m3
RT-CH-110a.1 - Direct (Scope 1) GHG emissions, GHG emissions intensity and Reduction of GHG emissions	-GHG emissions Scope 1 of 575,644 ton CO2e only related to fuel and process emissions (excluding leased vehicles) -GHG emissions intensity Scope 1 of 0.08 ton CO2e/ton
RT-CH-120a.1 - Nitrogen oxides (NOX) emissions	-Nitrogen Oxides (NOx) emissions of 626 ton
RT-CH-120a.1 - Sulfur oxides (SOX) emissions	-Sulfur Oxides (SOx) emissions of 772 ton
RT-CH-120a.1 - Other significant air emissions	-Volatile Organic Compounds (VOCs) emissions of 102 ton
RT-CH-150a.1 - Waste by type and disposal method	The following indicators exclude Halol and Daman sites that did not report information during 2022: -Total non-hazardous waste of 58,566 ton -Percentage of total waste recycled, reused, recovered of 61% -Percentage of total waste to landfill of 30% -Total hazardous waste of 5,476 ton -Waste intensity of 0.0090 tons/ton



SASB Description	Metric
RT-CH-000.A - Total production (tons)	-Total finished production of 7,522,216 ton
RT-CH-320a.2 - Hazard identification, risk assessment, and incident investigation	-Qualitative review of hazard identification, risk assessment, and incident investigation processes
RT-CH-320a.1 - Work-related injuries	-Total Recordable Incident Rate ("TRIR") of 0.56 -Lost time Incident Rate ("LTIR") of 0.28 -Severity Rate ("SIR") of 8.66
RT-CH-320a.1 - The number and rate of fatalities as a result of work-related injury	- Zero work-related fatalities during the period under review
RT-CH-320a.1 - Work-related ill health	- Zero work-related ill health during the period under review
RT-CH-210a.1 - Total community investment (USD)	-Total giving of US \$2,563,908 -Percentage of total cash giving of 82% -Percentage of total in-kind giving of 18%
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 4 events -Process safety Tier 2 accidents of 6 events
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	-Percentage of products that contain restricted substances in Annex XVII of REACH of 1% -Percentage of products that contain substances of very high concern (SVHC) of 2% -Percentage of Product Undergoing Assessment (estimated) of 92%

