

Independent Limited Assurance Report

To the Board of Directors of Alpek, S.A.B. de C.V.

1. Scope of our Work

We have been engaged by Alpek, S.A.B. de C.V. (The Company), to perform a 'limited assurance engagement,' as defined by International Standards on Assurance Engagements hereafter referred to as the "Engagement", to report on selected sustainability performance indicators ("Subject Matter") contained in the 2024 Supplementary Sustainability Performance Report (the "Report") of Alpek, S.A.B. de C.V., mentioned in the Annex 1 of this report and contained in the 2024 Supplementary Sustainability Performance Report (the "Report") of Alpek, S.A.B. de C.V.; for the periods from January 1 to December 31, 2019, from January 1 to December 31, 2020, and from January 1 to December 31, 2024.

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Report, and accordingly, we do not express a conclusion on this information.

2. Criteria applied by Alpek, S.A.B. de C.V.

In preparing the Subject Matter detailed in Annex 1 of this report, Alpek, S.A.B. de C.V. applied the criteria in accordance with the GHG Protocol, and the Sustainability Accounting Standards Board (SASB) Standards (collectively referred to as "the Criteria", as a result, the subject matter information may not be suitable for another purpose.), and also included in the Annex 2 of this report an internally developed indicator aligned with OSHA standards."

3. Alpek, S.A.B. de C.V. responsibilities

Alpek S.A.B de C.V. management is responsible for selecting the Criteria, and for presenting the selected sustainability performance indicators in accordance with the Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records, and making estimates that are relevant to the preparation of the subject matter, such that it is free from material misstatement, whether due to fraud or error.

4. EY's responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

We conducted our engagement in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information (ISAE 3000) revised and the terms of reference for this engagement as agreed with Alpek, S.A.B. de C.V., on August 2nd, 2024. Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter for it to be in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusions.

5. Our Independence and Quality Management

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA) together with the ethical requirements that are relevant in Mexico according with the "Código de Ética Profesional del Instituto Mexicano de Contadores Públicos" ("IMCP Code") and have the required competencies and experience to conduct this assurance engagement.

EY also applies International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements*, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

6. Description of procedures performed

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 a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.

Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the selected sustainability performance indicators and related information and applying analytical and other appropriate procedures.

Our procedures included:

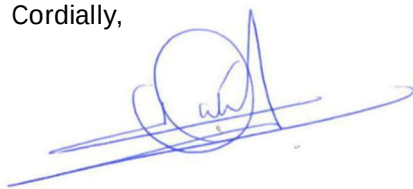
1. Interviews with responsible persons to obtain an understanding of the data management systems and processes used to generate, disaggregate, and report information related to each Criteria.
2. Verify that the calculation Criteria have been correctly applied in accordance with the methodologies described in the Criteria.
3. Inspection of documentary evidence to support the indicators to be assured
4. Analytical procedures such as validations of reasons and ratios or expected results and trends considering the correct application of calculations and formulas in the documentation submitted for the Criterion in question.
5. Identify and verify the assumptions supporting the calculations.
6. Inquiries to responsible persons regarding each of the Criteria to explain deviations from expected results and trends and to correct or document them.

We also performed such other procedures as we considered necessary in the circumstances.

7. Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the selected performance indicators, which are detailed in Annex 1 of this Report, for the periods from January 1 to December 31, 2019, from January 1 to December 31, 2020, and from January 1 to December 31, 2024, in order to be in accordance with the Criteria.

Cordially,



Jose Andrés Marín Valverde

Partner

EY.

A Member Practice of Ernst & Young Global Limited

San Pedro Garza García, N.L.

April 30, 2025

Annex 1

Subject Matter

All criteria presented under the GHG Protocol and SASB Standards, while the criteria developed internally by Alpek, S.A.B de C.V. is presented as Own Indicators. For more details on the methodology, see Annex 2 in this report.

The sustainability information identified in the indicators included in the printed Report and included by Alpek, S.A.B de C.V. on its website¹ is presented in the following table:

2019

No.	Standard	Material Topic	Indicator	Criteria	Assured Value Unit	Unit
1	GHG Protocol	Greenhouse gas emissions	Scope 1	Greenhouse gas emissions attributed to operations owned or controlled by the reporting company.	1,327,552	Metric tons of carbon dioxide equivalent (tCO2e)
2	GHG Protocol		Scope 2	Greenhouse gas emissions attributed to electricity or thermal processes consumed by the reporting company.	1,471,694	
4	GHG Protocol		Scope 3 - Category 1	Greenhouse gas emissions attributed to goods and services purchased by the reporting company.	7,562,190	
5	GHG Protocol		Scope 3 - Category 10	Greenhouse gas emissions attributed to the processing of products sold.	7,469,959	
6	SASB		SASB RT-CH-110a.1	Gross global Scope 1 emissions	1,327,552	Percentage
				Percentage covered by emissions limitation regulations	0	

1

The maintenance and integrity of The Company's (<https://www.alpek.com/es/>) website repository of the Report, is the responsibility of the Management of Alpek. The work carried out by EY does not include consideration of these activities and, therefore, EY accepts no responsibility for any difference between the information presented on such website and the Subject Matter contained in the Report on which the Commitment was made and the conclusion was issued.

Other than as described in the table, which sets out the scope of our work, we do not apply assurance procedures on the remaining information included in the Report and, accordingly, we do not express a conclusion on that information.

2020

No.	Standard	Material Topic	Indicator	Criteria	Assured Value Unit	Unit
7	SASB	Health and safety of workers	SASB RT-CH-320a.1	Total recordable incident rate (TRIR)	0.73	Ratio
				Fatality rate for indirect employees	0	Ratio
				Fatality rate for contractors	0	Ratio
8	Own indicator based on OSHA standards	Health and safety of workers	Own indicator based on OSHA standards	Total Lost Time Incident Rate (LTIR)	0.43	Ratio

2024

No.	Standard	Material Topic	Indicator	Criteria	Assured Value Unit	Unit
9	GHG Protocol	Greenhouse gas emissions	Scope 1	Greenhouse gas emissions attributed to operations owned or controlled by the reporting company.	812,775	Metric tons of carbon dioxide equivalent (tCO2e)
10	GHG Protocol		Scope 2	Greenhouse gas emissions attributed to electricity or thermal processes consumed by the reporting company.	1,080,276	
11	GHG Protocol		Scope 3 - Category 1	Greenhouse gas emissions attributed to goods and services purchased by the reporting company.	6,990,981	
12	GHG Protocol		Scope 3 - Category 10	Greenhouse gas emissions attributed to the processing of products sold.	6,419,374	
13	SASB		SASB RT-CH-110a.1	Gross global Scope 1 emissions	812,775	
				Percentage covered by emissions limitation regulations	6.4%	Percentage
14	SASB	Health and safety of workers	SASB RT-CH-320a.1	Total, of total recordable incidents	0.51	Ratio
				Fatality rate for indirect employees	0	Ratio
				Fatality rate for contractors	0	Ratio
15	Own indicator based on OSHA standards	Health and safety of workers	Own indicator based on OSHA standards	Total Lost Time Incident Rate (LTIR)	0.35	Ratio

Annex 2

GRI Content Criteria

The assurance criteria applicable to the Subject Matter and the presentation statement in question are defined based on the provisions of the document:

GRI 1 Fundamentals 2021, its thematic contents on page:

<https://www.globalreporting.org/standards/gri-standards-translations/gri-standards-spanish-translations-download-center/>

GHG Protocol Criteria:

See guidelines for Scope 1 and 2 indicators [Protocolo de Gases de Efecto Invernadero, Estándar Corporativo de Contabilidad y Reporte \(ghgprotocol.org\)](https://ghgprotocol.org/)

See guidelines for scope 3 indicators [Corporate Value Chain Accounting Reporting Standard \(ghgprotocol.org\)](https://ghgprotocol.org/)

SASB Criteria:

See SASB guidelines for organizations in the chemical industry [SASB – Resource Transformation – Chemical Standards \(ifrs.org\)](https://ifrs.org/)

Criteria for own indicators

Below are the assurance criteria applicable to our own indicators, which are the subject of limited assurance. These criteria correspond to the customized report for a GRI standard indicator, which is available to stakeholders.

These assessment criteria are an integral part of our limited assurance report from the independent accountant.

Indicator	Criteria
Own indicator based on OSHA standards	Total of lost-time incidents. OSHA standards as a baseline criterion for limited assurance commitment are important as they represent a robust foundation that ensures workers in the United States have safe and healthy conditions, ensuring compliance with U.S. laws. These standards include definitions for all types of cases related to injuries and fatalities, which are specific and categorized by topics and industries, increasing the relevance of the methodology within the disclosed indicators of limited assurance.

Independent Limited Assurance Report

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3. Alpek, S.A.B. de C.V. responsibilities

Alpek, S.A.B de C.V. management is responsible for selecting the Criteria, and for presenting the selected sustainability performance indicators in accordance with the Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records, and making estimates that are relevant to the preparation of the subject matter, such that it is free from material misstatement, whether due to fraud or error.

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We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusions.

5. Our Independence and Quality Management

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA) together with the ethical requirements that are relevant in Mexico according with the "Código de Ética Profesional del Instituto Mexicano de Contadores Públicos" ("IMCP Code") and have the required competencies and experience to conduct this assurance engagement.

EY also applies International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements*, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

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Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making inquiries, primarily of persons responsible for preparing the selected sustainability performance indicators and related information and applying analytical and other appropriate procedures.

Our procedures included:

1. Interviews with responsible persons to obtain an understanding of the data management systems and processes used to generate, disaggregate, and report information related to each Criteria.
2. Check that the calculation Criteria have been correctly applied in accordance with the methodologies described in the Criteria.
3. Inspection of documentary evidence to support the indicators to be assured
4. Analytical procedures to support the reasonable of ratios or expected results and trends considering checking the application of calculations and formulas in the documentation submitted for the Criterion in question.
5. Identify and test the assumptions supporting the calculations.
6. Inquiries to responsible persons regarding each of the Criteria to explain deviations from expected results and trends and to correct or document them.

We also performed such other procedures as we considered necessary in the circumstances.

7. Conclusion

Based on our procedures and the evidence obtained, except for the possible effects of the matter described in the “Basis for Qualified Conclusion” section of our report, we are not aware of any material modifications that should be made to the selected performance indicators, which are detailed in Annex 1 of this Report, for the period from January 1 to December 31, 2024, in order to be in accordance with the Criteria.

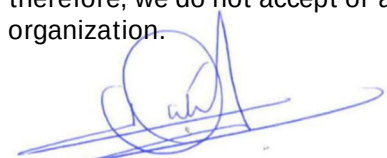
Basis for Qualified Conclusion

The indicator “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” is included in Alpek’s Supplementary Sustainability Performance Report for the period from January 1 to December 31, 2024. In this regard, we were unable to obtain sufficient and appropriate information and evidence regarding this indicator for two facilities that were part of the selected scope for this indicator. Therefore, we were unable to determine whether any material modifications should be made for this indicator to be in accordance with the established Criteria.

8. Restricted Use of the Present Assurance Report

This report is intended exclusively for the information and use of Alpek, S.A.B. de C.V. and is not intended to be used, nor should it be, by anyone other than those specified parties.

Our responsibility, when carrying out assurance activities, is solely with the Company's Management; therefore, we do not accept or assume any responsibility for any other purpose or to any other person or organization.



Jose Andrés Marín Valverde
Partner
EY

A Member Practice of Ernst & Young Global Limited
Av. Ejército Nacional 843-B
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July 29, 2025

Annex 1

Subject Matter

The criteria are presented under the standards of the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB). For more details, please refer to Annex 2.

The sustainability information as of December 31, 2024, identified in the indicators included in the printed report and published by Alpek, S.A.B. de C.V. on its website, is presented in the following table:

2024

No.	Standard	Material topic	Indicator	Criteria	Assured Value Unit	Unit
1	SASB	Energy	RT-CH-130a.1	(1) Total energy consumed	28,219,009	GJ
				(2) Percentage of electricity from the grid	21.9%	Percentage
				(3) Percentage of renewables	18.1%	Percentage
				(4) Total self-generated energy	0	GJ
2	SASB	Water	RT-CH-140a.1	(1) Total water extracted	140,385,000	m ³
				(2) Percentage of Total water extracted in regions with high or extremely high initial water stress	1.7%	Percentage
				(3) Total water consumed	-3,781,000	m ³
				(4) Percentage of Total water consumed in regions with high or extremely high initial water stress	-29.1%	Percentage
3	GRI	Waste	306-3 Waste generated	(1) Total weight of hazardous waste generated	1,828	ton

Annex 2

GRI Content Criteria

The assurance criteria applicable to the Subject Matter and the presentation statement in question are defined based on the provisions of the document:

GRI 1 Fundamentals 2021, its thematic contents on page:

<https://www.globalreporting.org/standards/gri-standards-translations/gri-standards-spanish-translations-download-center/>

SASB Criteria:

See SASB guidelines for organizations in the chemical industry [SASB – Resource Transformation – Chemical Standards \(ifrs.org\)](https://www.sasb.org/standards/chemical)

Criteria for own indicators

Below are the assurance criteria applicable to our own indicators, which are the subject of limited assurance. These criteria correspond to the customized report for a GRI standard indicator, which is available to stakeholders.

These assessment criteria are an integral part of our limited assurance report from the independent accountant.

Indicator	Criteria
Own indicator based on GRI 306-3 Waste generated	Total weight of hazardous waste generated (ton)