



sustainability
report

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DISCLAIMER

- This Report details Alpek's 2025 progress and performance, contributes to the UN Sustainable Development Goals (SDGs), and is aligned with internationally recognized frameworks such as GRI, TCFD and SASB, as well as disclosures to S&P CSA and CDP.
- As part of Alpek's efforts to continuously improve the quality of its Sustainability disclosure, the CO₂ Emissions information is presented under the SBTi criteria basis.
- This Report provides more detailed data on Alpek's environmental, social, and governance performance during 2025, and serves as an additional support document to the information already presented in Alpek's 2025 Annual Report. Some of the data published from previous years may vary from that shown in this Report and/or the Annual Report 2025 due to updated standards associated with the data collection process, updated country-specific factors, or business unit revisions.
- You can always find all updated policies, financial reports, and Sustainability reports at: www.alpek.com

INTRODUCTION

CSA 0.1

The 2025 Sustainability Report aims to provide comprehensive information on Alpek's performance. This document includes metrics covering activities from January 1st to December 31st, 2025, along with historical data for the specified years, in line with Alpek's commitment to enhancing transparency in its sustainability efforts. The information encompasses:

- **Environmental metrics:** Emissions, energy, water, waste, investments, incidents, commitments, materials, and products.
- **Social metrics:** Employee data, diversity, equity & inclusion, community development, human capital development, health & safety, and human rights.
- **Governance metrics:** Board oversight, policies, performance and evaluation, initiatives, structure, and governance processes.

1. ALPEK'S ESG OPERATIONAL FRAMEWORK

1.1 STRATEGY & RISK MANAGEMENT

GRI 2-22 | TCFD: Strategy & risk management

ESG Strategy

As part of Alpek's ESG Risk Management framework, the Company has adopted a dynamic materiality approach through which it conducts a comprehensive analysis of ESG- and industry-related trends, as well as their relevance from a stakeholder perspective. This process is supported by ongoing dialogue with stakeholders, enabling Alpek to respond effectively to their expectations and requirements while proactively managing potential impacts on the organization.

- ESG Risk Identification and Analysis
 - Identify ESG Risks & Opportunities (R&Os)
 - Implement a dynamic materiality analysis
 - Integrate ESG R&Os into its business risk management strategy
- Strategy and Execution
 - Determine the extent of change required to achieve best-in-class standards
 - Deploy appropriate initiatives to address R&Os
 - Build and enhance internal capabilities to react quickly
 - Identify and establish partnerships that enable ongoing performance enhancement
- Targets and Metrics
 - Define key performance indicators (KPIs) and set targets to track the success of each initiative
 - Measure and evaluate the impact of results achieved
 - Establish appropriate initiatives to ensure targets are met
- Commitment and Oversight
 - Assign appropriate roles and responsibilities for decision-making
 - Establish mechanisms to ensure targets are achieved
 - Communicate and report progress at the organizational level
 - Review performance and implement continuous improvements

2. REPORTING FRAMEWORKS

CSA 1.1.1

For over a decade now, Alpek has consistently reported its Sustainable information, including Environmental, Social, and Governance (ESG) data, using the Global Reporting Initiative (GRI) methodology, currently known as GRI Standards. In 2020, the company strengthened its reporting approach to enhance the accuracy, relevance, and comparability of its disclosures by adopting a multi-framework methodology. This approach integrates elements from the GRI Standards, the Task Force on Climate-related Financial Disclosures (TCFD) recommendations, and the Sustainability Accounting Standards board (SASB) Standards, allowing Alpek to provide comprehensive and decision-useful sustainability information to its stakeholders. Furthermore, Alpek participates in prominent sustainability assessments and indices, including the S&P Global Corporate Sustainability Assessment (CSA), CDP, and Ecovadis, among others.

Reporting Framework	Additional Information	Description
Global Reporting Initiative (GRI) Standards 	https://www.globalreporting.org/standards/	The Global Reporting Initiative is an independent international standards organization that helps businesses, governments, and other organizations understand and communicate their impacts on issues such as climate change, human rights, corruption, risks, and opportunities.
SASB Chemicals Sector Standards 	https://www.sasb.org/wp-content/uploads/2018/11/SASB-Standards-Application-Guidance-2018-10.pdf	SASB Standards provide industry-based disclosures guidance that enables companies to identify, manage, and communicate financially material sustainability information to their investors.
Task Force on Climate-related Financial Disclosures (TCFD) Reporting Framework 	https://www.tcfddhub.org/getting-started/	The TCFD has developed a framework for climate-related financial disclosures consisting of four pillars: Governance, Strategy, Risk Management and Metrics & Targets. The framework is designed to help public companies and other organizations effectively disclose climate-related risks and opportunities through their existing reporting processes.
United Nations Sustainable Development Goals 	https://sdgs.un.org/	The Sustainable Development Goals consist of 17 goals that were adopted by all United Nations Member States in 2015 as part of the 2030 Agenda for Sustainable Development. They are the blueprint to achieve a better and more sustainable future, addressing global challenge such as poverty, inequality, climate change, environmental degradation, peace and justice.
CDP 	https://www.cdp.net/en/	CDP (formerly Carbon Disclosure Project) is a global non-profit organization that operates an environmental disclosure system for companies, cities, states, and regions to manage and disclose their environmental impacts, particularly related to climate change, water security, and deforestation.

Reporting Framework	Additional Information	Description
<p>S&P Global Corporate Sustainability Assessment (CSA)</p> <hr/> <p>S&P Global</p>	<p>https://www.spglobal.com/esg/csa/</p>	<p>The CSA applies a best-in-class approach to assess the management of financially relevant ESG issues across economic, environmental, and social dimensions. Based on performance, companies receive scores ranging from 0 to 100, as well as percentile rankings for approximately 20 financially relevant sustainability criteria.</p>

3. MATERIALITY

GRI 3-1 to 3 | CSA 1.3 | TCFD: Governance, Strategy, Risk Management

In 2025, Alpek conducted a double materiality analysis (DMA) to prepare for the upcoming disclosure requirements under the Corporate Sustainability Reporting Directive (CSRD). This analysis identifies which topical disclosure requirements need to be communicated. Double materiality considers both impact and financial materiality. A topic is considered material when it generates, or could generate, material financial effects linked to environmental or social impacts. The assessment aims to identify, understand, and prioritize the material Environmental, Social, and Governance (ESG) impacts, risks, and opportunities (IROs) relevant to Alpek.

To achieve this, the Company gathered input from internal and external stakeholders, as well as proxy sources, regarding key sustainability topics and their associated actual and potential IROs. The results of the double materiality analysis provide a foundation for strategic planning and decision-making related to managing the most material sustainability topics and their corresponding IROs.

3.1 DOUBLE MATERIALITY METHODOLOGY

GRI 3-11 CSA 13.1

Phase 1 – Assess Current State

- Review the company's sustainability data and documentation
- Identify and map relevant internal and external stakeholders

Phase 2 – Engage Stakeholders

- Outline potential Impacts, Risks, and Opportunities (IROs)
- Gather insights through interviews and surveys with stakeholders
- Summarize and analyze feedback

Phase 3 – Evaluate Impacts, Risks, and Opportunities

- Confirm and score IROs based on impact and financial materiality

Phase 4 – Prioritize and Align Topics

- Determine which IROs are material and link them to ESRS topics
- Integrate findings into corporate strategy and risk management

Monitor and yearly review

Alpek remains committed to engaging with all stakeholders to gather feedback continuously. This feedback will inform us of an ongoing materiality identification process.

3.2 MATERIALITY PROCESS

This double materiality assessment was conducted collaboratively by Alpek and a third-party global sustainability consulting firm with over 50 years of experience. The process included identifying and classifying key stakeholder groups, both internal and external, to gain a deeper understanding of actual and potential negative impacts, as well as related risks and opportunities. IROs were then identified and categorized. Each risk and opportunity was evaluated based on the likelihood of occurrence and the magnitude of associated financial effects. Material IROs are those that exceed a reasonable threshold of severity and likelihood for impacts, or significance and likelihood for financial risks and opportunities.

After performing the DMA, 20 material topics were identified with varying levels of impact and financial materiality.

3.3 NEW DOUBLE MATERIALITY MATRIX 2025

Environment

- 1 Climate Change
- 2 Energy
- 3 Microplastics
- 4 Pollution of soil
- 5 Pollution of air
- 6 Pollution of water
- 7 Substances of Very High Concern
- 8 Water Use / Consumption
- 9 Biodiversity Impacts
- 10 Resource outflows related to products
- 11 Resource inflows including resource use
- 12 Waste

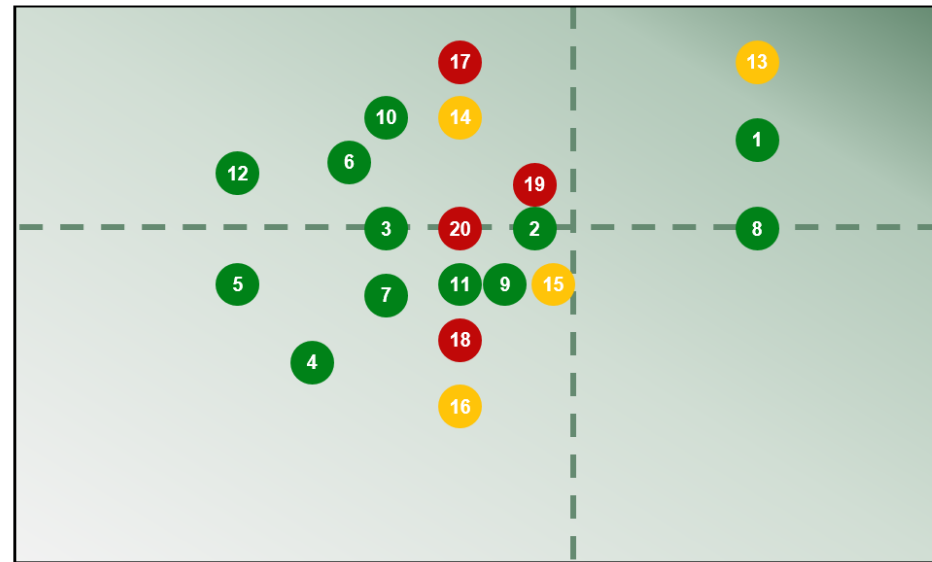
Social

- 13 Working Conditions
- 14 Equal treatment and working opportunities
- 15 Affected communities
- 16 Information related to impacts for consumers

Governance

- 17 Supply Chain Management
- 18 Cybersecurity
- 19 Corruption and Bribery
- 20 Business Conduct

High
↑
Impact Materiality
↑
Low



Low → Financial Materiality → High

3.4 MAIN MATERIAL ISSUES

CSA 1.3.2, 1.3.4, 1.3.5

Based on the double materiality assessment, the top three material issues identified were:

1. Climate Change
2. Water Use / Consumption
3. Working Conditions

The following table is an overview of how the main material issues may affect Alpek's business continuity, its strategies to manage those impacts, and progress measures. Long-term value is inextricably linked to the company's management of these issues in both the short and the long term.

Material Risk	Climate Change Strategy	Water Use / Consumption	Working Conditions
Business Case	By reducing carbon emissions and improving energy efficiency, companies can save costs and enhance their reputation. Investing in renewable energy attracts conscious consumers and investors, fosters innovation, and drives competitive advantage, ensuring long-term business resilience and sustainability. Helps mitigate operational risks, ensures regulatory compliance, reduces future costs, and meets investor and stakeholder expectations.	Effective water management is critical to ensuring operational continuity, particularly in regions exposed to water stress. Proactive water stewardship reduces the risk of production disruptions, regulatory non-compliance, and increased operating costs, supporting long-term resilience.	Maintaining safe and healthy working conditions is essential to maintaining operational continuity, productivity, and reduces risks associated with workplace incidents.
Business Impact	<ul style="list-style-type: none"> • Operating and tax costs in the long term • Minimization of acute physical climate risks by enhancing operational preparedness 	<ul style="list-style-type: none"> • Potential operational disruptions in water-stressed regions • Increased costs associated with water sourcing, treatment and infrastructure • Potential regulatory restrictions 	<ul style="list-style-type: none"> • Workplace accidents and health-related incidents • Continuity of operations and workforce stability
Business Strategies	<ul style="list-style-type: none"> • Identification of CO₂ reduction projects • Optimize energy usage through best practices and smart technologies • Transition to greater electrification and adoption of clean energy sources • Evaluation and adoption of CO₂ offsetting technologies • Climate-related training and awareness 	<ul style="list-style-type: none"> • Development and implementation of water stewardship and mitigation plans • Monitor water availability and regulatory compliance • Increase efficiency, reuse, and recirculation 	<ul style="list-style-type: none"> • Continue operating under Health and Safety Management System aligned with international standards and local regulations • Implementation of safety initiatives, training programs, and facility upgrades
Target or Metric	<ul style="list-style-type: none"> • 27.5% absolute emissions reduction for Scope 1 and Scope 2 • 13% absolute emissions reduction for Scope 3 	<ul style="list-style-type: none"> • Not applicable 	<ul style="list-style-type: none"> • Not applicable

Material Risk	Climate Change Strategy	Water Use / Consumption	Working Conditions
Target Year (if applicable)	<ul style="list-style-type: none"> 2030 	<ul style="list-style-type: none"> Not applicable 	<ul style="list-style-type: none"> Not applicable

4. RISK ANALYSIS

4.1 RISK GOVERNANCE

CSA 1.4.1, 1.4.4

Alpek has established and continuously updates a set of processes to identify, monitor, and manage potential risks, considering both short and long-term horizons. Identified risks and corresponding mitigation actions are periodically reviewed in the Audit Committee and escalated to the Board Meetings when necessary.

The Company’s risk management framework addresses a broad range of ESG-related risks, including raw material and utilities shortages, legal and regulatory challenges related to plastics, cybersecurity attacks, among others. In parallel, Alpek has been strengthening the integration of climate-related threats into its risks management protocols, in alignment with SASB recommendations, with the objective of quantifying potential environmental and social impacts and enabling effective mitigation strategies.

Risk management at Alpek is embedded at the business unit level, where directors and operational teams are responsible for identifying and managing risks specific to their activities. This locally driven approach supports early detection and response, while ensuring consistency through regular oversight at the corporate level. At least once a year, an Audit Committee assesses emerging risks, monitors existing ones, and evaluates the effectiveness of mitigation actions, with outcomes reported directly to the CEO. Additionally, the Corporate Audit Director oversees monitoring and auditing practices to validate risk management effectiveness. ESG material issues are further reviewed on a quarterly basis by Sustainability committees.

4.2 RISK MANAGEMENT PROCESS

GRI 201-2 | CSA 1.4.2

Alpek's Risks Management process is divided in six steps:

1. Risk identification by business unit
2. Risk evaluation (by impact and probability)
 - a. Audit Committee (relevant risks are escalated to Board)
3. Risks prioritization
4. Mitigation plan development
5. Mitigation plan execution
6. Risk and action plan monitoring

Alpek classifies risks into three categories:

1. **Strategic risks:** Internal or external events that may affect business goals and strategy.
2. **Emerging risks:** Unprecedented external events with the potential to generate long-term impacts.
3. **Climate-related risks:** Impacts of climate change on operations, value chain and financial inputs.

Progress 2025

During the year, Alpek continued strengthening its site-specific assessment of physical climate risks using the ThinkHazard platform, which evaluates potential exposure to climate-related hazards at each operating site. The assessment identified 19 sites located in areas with high wildfire risk, 11 exposed to river flooding, 9 to cyclones, 8 to extreme heat, 7 to coastal flooding, and 5 situated in water-scarce regions.

The Company also continued refining its water risk management approach, further enhancing operational resilience. In addition, Alpek developed a Double Materiality Assessment aligned with CSRD, which identifies ESG impacts, risks, and opportunities. This assessment directly informs risk identification, prioritization, and mitigation strategies, ensuring that the most critical ESG-related risks are systematically captured, structured, and managed within Alpek's overall Risk Management framework, while also supporting preparation for IFRS S1/S2 reporting.

The company counts with several measures, processes and platforms to overview and manage its risks and mitigating actions.

<p>Risk Exposure Review</p>	<ul style="list-style-type: none"> • Annually: The company conducts a strategic review of each business unit, analyzing market conditions, energy sourcing, new legislation, the global economic situation, and overall expectations. • On-demand: For each strategic decision, the company assesses potential risks to execution and profitability and identifies mitigation strategies.
<p>Risk Culture</p>	<ul style="list-style-type: none"> • For the development of products, the company evaluates the projects and investments based on determined guidelines and methodologies which encompass risk assessment. Based on this need, the company ensures that its management employees receive training to identify and quantify the risks related. • Everyone working at Alpek has the responsibility and authority to report potential risks through the company. They can do it through their superior or use Alpek’s hotline and give their concern. The risk potential is then evaluated, and measures are taken. • In Alpek, there are different protocols to provide objective identification of situations and activities in the facilities that pose a risk to personnel health and safety. • Executive and site managers link some of their financial incentives to the most critical identified risks by monitoring these risks and developing mitigating actions.

4.3 STRATEGIC RISKS

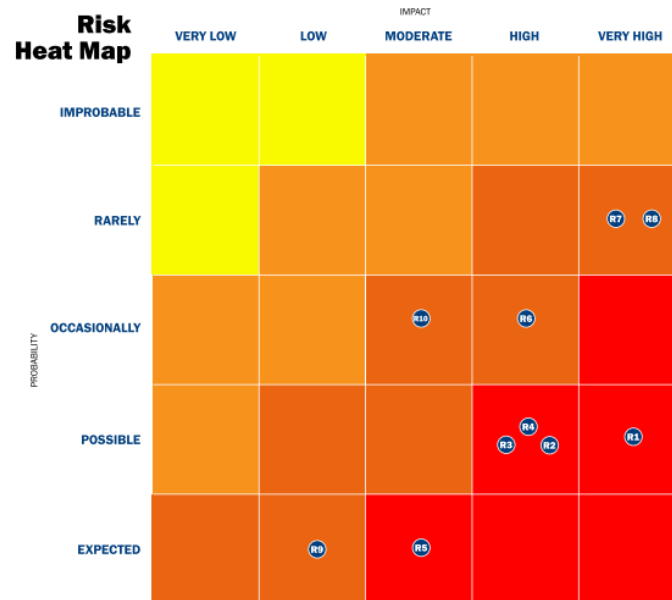
GRI 2-22, 201-2 | CSA 1.4.4

Alpek uses an internal risk portal to consolidate strategic risks identified across its business units. This platform supports effective management and monitoring of risks as well as their corresponding mitigation actions. The data captured includes the likelihood and potential impact of each risk, the defined mitigation strategies, and the staff member or role responsible for addressing each identified risk. The most significant risks within Alpek’s business units are ranked by their likelihood and impact. The company regularly reviews and updates its comprehensive strategic risk profile, which typically encompasses 30 to 35 ongoing operational risks.

Alpek measures and regularly updates its complete strategic risk profile. The following table and risk map highlight Alpek’s Top 10 identified strategic risks for 2025.

Risk ID	Area	Risk	Risk Description
R1	IT	Cyberattack	Business disruption due to cybercrimes such as loss of privacy, data theft, and fraud
R2	Procurement	Dependence on Mexico’s raw material supply	Declining production levels in Mexico may limit the availability of feedstock at certain Alpek production sites
R3	Operations	Delays in permits for raw material imports	Delayed permits process with customs authorities for raw material importing
R4	Commercial	New competition, less margin	Global oversupply exerting a downward pressure on prices and margins
R5	Commercial	Plastic pollution regulation and social pressure	Plastic Treaty resolution and new policies to minimize specific plastic usage
R6	Procurement	Raw material supply chain issues	Lack of availability of raw materials, utilities, and other supplies
R7	Procurement	Dependence on suppliers	Dependence on suppliers for raw material, materials and services
R8	Environmental	Non-compliance with environmental requirements	Changes in and increasing stringency of environmental regulations
R9	Procurement	Dependence on specific transportation suppliers	Reliance on a limited number of transportation service providers
R10	Commercial	Increased competition from new plants	Increased regional competition from new plants

The risk heat map aligned to the COSO (Committee of Sponsoring Organizations of the Treadway Commission) Framework shows Alpek’s prioritization of the risks reported by the business units.



4.4 MITIGATION ACTIONS

GRI 3-3 | CSA 1.4.3

Alpek addresses its most significant identified risks through the implementation of dedicated mitigation action plans across the relevant Business Units. The Audit Team is responsible for monitoring the progress of these plans throughout the year and validating each mitigation action to ensure it is appropriate. Identified risks and mitigation actions are regularly reviewed and approved by Alpek’s Board and Top Executive Team Committees.

Mitigation actions of Alpek’s Top 10 identified strategic risks for 2025

R1 Cyberattacks	R2 Dependance on Mexico’s raw material supply	R3 Delays and permits of raw materials	R4 New competition, less margin	R5 Plastic pollution regulation and social pressure
<ul style="list-style-type: none"> Infrastructure update Security Policy Employee Awareness Campaigns Insurance contract Creation of IT Committee 	<ul style="list-style-type: none"> Continuous search of national and foreign supply contracts 	<ul style="list-style-type: none"> Follow-up to import permit paperwork with Custom Authorities 	<ul style="list-style-type: none"> Constant monitoring of studies and indicators 	<ul style="list-style-type: none"> Recycling strategy Development of alternative products
R6 Raw material supply chain issues	R7 Dependance on material and services suppliers	R8 Non-compliance with environmental requirements	R9 Logistic supplier dependence	R10 Competition due to new plants
<ul style="list-style-type: none"> Monitoring of raw material markets Preserve optimal inventory levels and critical materials 	<ul style="list-style-type: none"> Negotiations with new suppliers Ensure contracts with existing key suppliers 	<ul style="list-style-type: none"> Internal study on environmental impact Close monitoring of new laws and regulation 	<ul style="list-style-type: none"> Evaluate alternative options for material transportation Strengthen inventory planning 	<ul style="list-style-type: none"> Increase the percentage of sales under contract

4.5 EMERGING RISKS

CSA 1.4.3

Alpek actively monitors emerging risks in the global petrochemical landscape that could potentially affect its operations, markets, and supply chain resilience. With this awareness, the Company has proactively developed and implemented mitigating actions across its business units. These measures aim to enhance Alpek’s understanding of these risks and minimize their potential effects.

4.5.1 GLOBAL SUPPLY CHAIN IMPACT: RED SEA INSTABILITY

Alpek operates within a multifaceted global supply chain. The organization's exposure to international markets, particularly Europe, needs a robust risk management approach. Additionally, Alpek's growing reliance on raw material imports from Asia further amplifies its vulnerability. In the fourth quarter of 2023, geopolitical tensions in the Middle East disrupted maritime trade routes. Specifically, the conflict involving Israel and Hamas led to disruptions in the Red Sea. These events affected cargo ships transiting the Suez Canal, a critical East and West passage.

Challenges arising from this situation include logistics disruptions, potential operational risks (such as stock shortages and unexpected shutdowns), and the risk of shipments passing near conflict zones. Extended transit times due to rerouted shipping routes may delay Alpek's product delivery to some customers, while increased logistics costs could affect the company's overall competitiveness.

To mitigate these risks, Alpek has proactively engaged in communication with shipping companies, optimized logistics practices by readjusting reorder points, and vigilantly monitored container logistics pricing from Asia to the Americas. By managing these challenges, Alpek aims to maintain supply chain resilience and uphold its competitive edge in a dynamic global landscape.

4.5.2 INCREASED PROTECTIONISM IN DIFFERENT REGIONS

Global trade conditions have become increasingly complex, driven by rising protectionist measures and the introduction of new tariffs across multiple regions. In this context, Alpek's operations and supply chains are influenced by trade actions involving Turkey, China, Brazil, the European Union, and preferential trade agreements affecting Mexico, which are reshaping established trade flows. Together, these changes point to a broader shift toward regionalization and fragmentation of global markets, driven by geopolitical uncertainty and evolving public trade policies.

The chemical industry, as a globally interconnected sector, is particularly exposed to shifts in trade regulations, as changes in tariffs and trade remedies can alter traditional trade flows, sourcing strategies, and market access conditions. The implementation of new trade barriers and tariff measures has introduced logistical challenges and changes in market dynamics. These include congestion and peaks in certain trade routes following policy announcements, extended transit times, and increased logistics and transportation costs. Such disruptions may affect Alpek's operational efficiency, cost structure, and competitiveness, particularly in markets reliant on cross-regional raw material sourcing and product distribution.

In the medium to long-term, sustained trade fragmentation may lead to increased volatility in supply chains and require greater flexibility in commercial and operational planning. In response, Alpek continuously monitors global trade developments and public policy changes, while maintaining close communication with logistics providers and shipping companies. The Company actively explores alternative markets to diversify sales destinations, optimizes raw material sourcing and contracting strategies, and adjusts logistics planning to enhance supply chain resilience. These actions aim to preserve operational continuity, manage cost exposure, and maintain competitiveness in a shifting global trade landscape.

4.5.3 GEOPOLITICAL ESCALATION IN THE MIDDLE EAST AND GLOBAL ENERGY SECURITY

Geopolitical developments in early 2026 underscored an escalation of conflict dynamics in the Middle East, highlighting emerging risks related to global energy security, maritime routes, and supply chain stability. While these events did not have a direct impact on Alpek's 2025 performance, they signal heightened uncertainty that could affect operating conditions in the medium term.

The intensification of tensions involving major regional and global actors has increased the risk of disruption to critical energy infrastructure, shipping corridors, and logistics hubs across certain maritime routes, are particularly exposed due to their significance for global oil, gas, and petrochemical feedstock flows. Any reduction in accessibility, security, or capacity in these corridors could lead to volatility in energy markets, extended shipping times, and increased transportation and insurance costs.

For the Company, a prolonged period of instability in the region may exacerbate existing supply chain vulnerabilities, contribute to price volatility in raw materials and energy inputs, and indirectly affect market access and customer demand across multiple regions.

In response to this emerging risk, Alpek continues to strengthen its monitoring of geopolitical developments and their potential implications for logistics, energy markets, and raw material availability. The Company maintains close coordination with logistics providers and suppliers, and evaluates sourcing and routing alternatives to preserve operational flexibility.

4.6 CLIMATE-RELATED RISKS

GRI 201-2 | CSA 2.5.4, 2.5.5, 2.5.6, 2.5.7, 2.5.8, 2.5.9

4.6.1 CLIMATE-RELATED RISKS IDENTIFICATION

Alpek has strengthened its climate-related risk identification process by integrating insights from the Task Force on Climate-Related Financial Disclosures (TCFD). The TCFD aims to establish a robust methodology for disclosing financial risks stemming from climate change. Additionally, Alpek has collaborated with the SASB Climate Risk Framework, which provides industry-specific insights into relevant climate risks.

As a responsible company, Alpek recognizes the need to assess the specific impact of each identified risk and estimate when these risks might influence its value chain. These assessments are detailed in the table below. Alpek considers three time horizons:

- Short-term: up to 2 years
- Medium-term: 2 to 5 years
- Long-term: 5 to 20 years

The potential financial impacts align with recommendations from the SASB and TCFD frameworks. Additionally, business impacts are evaluated based on the CDP framework and Alpek's internal analysis.

		Potential Business Outcomes							Potential Financial Outcomes					Time	
		Lost sales or income	Equipment damage	Operating costs increase	Regulatory Fines	Reputation damage	Production interruption	Supply chain disturbances	Unable to operate business	Revenue	Expenses	Assets	Liabilities	Financing Costs	Time frame
Transitional Risks	Political Risks														
	Greenhouse Gas Emissions above limiting regulations														Short to Long Term
	Unsuccessful Greenhouse Gas Emissions Management: Long term and short-term														Short to Long Term
	Increased pricing of GHG emissions														Short to Long Term
	Enhanced emissions-reporting obligations														Short to Long Term
	Mandates on and regulation of existing products and services														Short to Long Term
	Exposure to litigation														Short to Long Term
	Technological Risks														
	Unsuccessful investments in new technologies														Short to Medium Term
	Transition to lower emissions technology costs														Short to Medium Term
	Substitution of existing products and services with lower emissions options														Short to Medium Term
	Energy Management on operations														Short to Medium Term
	Product Design for Use-phase Efficiency														Medium Term
	Market Risks														
	Changing customer behavior														Medium Term
	Increased cost of raw materials														Short Term
	Reputational Risks														
	Shifts in consumer preferences														Medium Term
Stigmatization of sector														Medium to Long Term	

	Increased stakeholder concern or negative stakeholder feedback																	Medium to Long Term	
Physical Risks	Acute Risks																		
	Severity of weather events																		Medium Term
	Chronic Risks																		
	Changing weather and precipitation patterns																		Medium to Long Term
	Rising mean temperatures																		Medium to Long Term
	Rising sea levels																		Medium to Long Term
	Water stress																		Short to Long Term

4.6.2 CLIMATE-RELATED RISKS ANALYSIS

GRI 201-2 | CSA2.5.8

Alpek continued strengthening its approach to the identification and assessment of climate-related risks by updating its quantitative analysis using Climanomics, a platform developed by S&P Global. This tool supported the company in estimating and understanding the financial impact of climate events resulting from climate change across its different scenarios. The risk modeling methodology is based on a Hazard-Vulnerability-Risk framework:

1. Identify Hazard – Changes in environmental or economic conditions associated with climate change relative to a historical baseline.
2. Evaluate Vulnerability – Responses of an asset to changes in climate-related hazards.
3. Valuate Risk – Financial measures of impacts induced by the hazards via the vulnerabilities.

Climanomics quantifies the direct financial impacts caused by climate change based on a metric known as Modeled Average Loss (MAAL), which is in function of the hazard, vulnerability, and asset value. This metric results from the sum of climate-related expenses, decreased revenue, and/or business interruption due to the climate risks. The financial impact is defined as the net present value of the MAAL for each year over the period up to the end of the selected term (short-, medium-, or long-term).

Analysis Description

The analysis conducted is asset-specific and it evaluated all 26 of the Company’s production sites. Alpek applied this analysis across three time horizons: short (up to 2 years), medium (2 to 5 years), and long (5 to 20 years).

To measure the magnitude of the financial impact risk that represents all these events, Alpek has outlined the following levels:

- High risk → Financial impact above 50 million USD
- Medium risk → Financial impact between 25 and 50 million USD
- Low risk → Financial impact below 25 million USD

Additionally, the platform allows the development of climate change scenario analysis, based on Social-Economic Pathways (SSPs), ranging from SSP1 2.6 up to SSP5 8.5. These scenarios provide comprehensive projections that consider different socio-economic developments and their potential impacts on climate change considering land use, energy use, population, emissions, and other factors. For this assessment, Alpek evaluated the following climate scenarios for both transitional and physical climate risks:

SSP1 – 2.6	SSP5 – 8.5
<ul style="list-style-type: none"> Aggressive mitigation scenario → Net Zero Emissions by 2050 Global average temperature rising by 1.3 – 2.4°C by 2100 Aligned with Paris Agreement 	<ul style="list-style-type: none"> Low mitigation scenario → GHG Emissions tripled by 2075 Global average temperature rising by 3.3 – 5.7°C by 2100 Aligned with Business-as-usual projections

Transition Climate Risks

Transition risks refer to financial and operational challenges that may arise as the global economy shifts toward lower carbon intensity. These risks arise from changes in policies, regulations, market dynamics, technology, and growing expectations from stakeholders to address climate change. In this assessment, Alpek evaluated the following transition risk under the two scenarios described previously:

- Carbon Pricing → Implement emerging policies and regulations that impose a carbon price mechanism.
- Litigation → Face increasing costs to defend against climate-related legal proceedings.
- Market → Adapt to the impacts of the transition to a lower-carbon economy, affecting supply and demand for products.
- Reputation → Manage the perception of an organization’s environmental impact and practices.
- Technology → Address the financial implications of transitioning to a lower-carbon economy through technological advancements.

Below 2°C Scenario Analysis: SSP1 – 2.6

Data shown on the table represents the total # of sites with the specified risk.

# Sites	Short term			Medium Term			Long Term		
	Low	Medium	High	Low	Medium	High	Low	Medium	High
Carbon Pricing	26	0	0	25	1	0	20	3	3
Litigation	26	0	0	26	0	0	26	0	0
Market	26	0	0	26	0	0	26	0	0
Reputation	26	0	0	26	0	0	26	0	0
Technology	26	0	0	26	0	0	26	0	0

# Sites	2020 Decade	2030 Decade	2040 Decade
Absolute Modeled Average Annual Loss (\$M USD)	20.4	60.6	278.3

Above 2°C Scenario Analysis: SSP5 – 8.5

Data shown on the table represents the total # of sites with the specified risk.

# Sites	Short Term			Medium Term			Long Term		
Financial Risk	Low	Medium	High	Low	Medium	High	Low	Medium	High
Carbon Pricing	26	0	0	25	1	0	25	0	1
Litigation	26	0	0	26	0	0	26	0	0
Market	26	0	0	26	0	0	26	0	0
Reputation	26	0	0	26	0	0	26	0	0
Technology	26	0	0	26	0	0	26	0	0

# Sites	2020 Decade	2030 Decade	2040 Decade
Absolute Modeled Average Annual Loss (\$M USD)	20.3	21.3	50.5

Physical Climate Risks

CSA 2.5.10

Physical risks refer to the financial and operational challenges that may arise from the increasing frequency and severity of climate-related hazards. These risks stem from extreme weather events, long-term shifts in climate patterns, and the exposure of assets and operations to such changes

- Extreme Heat → This impact function analyzes the potential effects of increasing average maximum temperature on assets, considering certain building adaptations. This risk may manifest increased cooling and ventilation costs, servicing costs, revenue impacts, reduced employee productivity, among others.
- Drought → Evaluates the expected impact of the annual probability of exceeding the 90th percentile drought conditions and their effect on operations. This risk can result in business interruption, increased water expenses, and foundation damage.
- Wildfire → Assesses the probable risks of prolonged exposure to conducive wildfire conditions, which may result in business interruption, physical damage, and employee health impacts.
- Water Stress → Models the potential effects of water availability in each area, relative to the supply level of the nearest basin. Impacts may include reduced production, revenue losses, equipment damage, and regulatory fines.
- Coastal Flooding → Refers to the inundation of land by seawater, typically caused by intense windstorm or tsunamis. Associated impacts include cleanup and repair costs, as well as business interruption.
- Fluvial Flooding → Also known as river flooding, occurs when excess rainfall or snowmelt causes rivers to exceed their historical 100-year flood levels.
- Tropical Cyclone → Models the potential impact of the annual frequency of Category 3 or higher tropical cyclone (hurricanes).
- Pluvial Flooding → Occurs when an extreme rainfall event causes flooding independent of rivers or other water bodies, posing risks to both rural and urban sites.

Below 2°C Scenario Analysis: SSP1 – 2.6

Data shown on the table represents the total # of sites with the specified risk.

# Sites		Short term			Medium Term			Long Term		
Financial Risk		Low	Medium	High	Low	Medium	High	Low	Medium	High
Chronic	Extreme Heat	26	0	0	24	2	0	19	5	2
	Drought	26	0	0	26	0	0	26	0	0
	Wildfire	26	0	0	26	0	0	26	0	0
	Water Stress	26	0	0	26	0	0	25	1	0
Acute	Coastal Flooding	26	0	0	26	0	0	26	0	0
	Fluvial Flooding	26	0	0	26	0	0	26	0	0
	Tropical Cyclone	26	0	0	26	0	0	26	0	0
	Pluvial Flooding	26	0	0	26	0	0	26	0	0

# Sites	2020 Decade	2030 Decade	2040 Decade
Absolute Modeled Average Annual Loss (\$M USD)	491.1	524.9	550.4

Above 2°C Scenario Analysis: SSP5 – 8.5

Data shown on the table represents the total # of sites with the specified risk.

# Sites		Short Term			Medium Term			Long Term		
Financial Risk		Low	Medium	High	Low	Medium	High	Low	Medium	High
Chronic	Extreme Heat	26	0	0	24	1	1	19	5	2
	Drought	26	0	0	26	0	0	26	0	0
	Wildfire	26	0	0	26	0	0	26	0	0
	Water Stress	26	0	0	26	0	0	24	1	1
Acute	Coastal Flooding	26	0	0	26	0	0	26	0	0
	Fluvial Flooding	26	0	0	26	0	0	26	0	0
	Tropical Cyclone	26	0	0	26	0	0	26	0	0
	Pluvial Flooding	26	0	0	26	0	0	26	0	0

# Sites	2020 Decade	2030 Decade	2040 Decade
Absolute Modeled Average Annual Loss (\$M USD)	494.2	542.4	605.3

4.6.3 CLIMATE-RELATED OPPORTUNITIES

GRI 201-2 | CSA 2.5.10

Although the effects of climate change pose potential risks to Alpek's value chain and overall operations, they also present opportunities to explore new technologies and solutions, markets, products, and business models. The company has identified key opportunities that can be leveraged in the context of increasing emissions:

Use of lower-emission sources of energy

Transitioning to renewable or carbon-free energy sources can yield significant long-term cost savings for the company, as conventional energy costs are subject to the volatility of fossil fuel prices and potential supply chain disruptions. Additionally, adopting these energy sources enables the company to explore the electrification of thermal processes as a strategic component of its decarbonization efforts.

In 2025, Alpek continued sourcing nuclear energy at two sites in Mexico and continued procuring International Renewable Energy Certificates (IRECs) for facilities in Chile, Argentina, Mexico, and Brazil. The company also advanced initiatives to optimize chemical processes and electrify key operational equipment across multiple sites. As a result, Alpek achieved a 1% reduction in total Scope 1 and Scope 2 CO₂ emissions compared to 2024, primarily driven by targeted initiatives such as the electrification of diesel generators carried out by the Polyester business unit in Riyadh.

Development and expansion of low emission goods and services

Over the last decade, Alpek has strategically invested in low-emission products, contributing to increased revenues. In 2022, the Company completed the acquisition of OCTAL, a major global producer of PET sheet, adding over one million tons of installed capacity across four sites. Alpek has leveraged OCTAL's proprietary DPET® technology, which eliminates several energy-intensive conversion steps and reduces CO₂ emissions by 25% compared to industry standards. This acquisition improves Alpek's carbon intensity, supports its CO₂ emissions reduction goals, and accelerates the transition to more sustainable packaging alternatives.

In line with its commitment to foster a circular economy, Alpek has an rPET capacity to help its customers meet their recycled content targets. Alpek focuses not only on recycling PET bales but also on converting PET flake into pellet form for bottle production. In recent years, Alpek has taken several steps to achieve this goal. It acquired two PET flake-to-pellet conversion lines from PolyQuest, Inc. with a total capacity of 30,000 tons and added Single Pellet Technology™ (SPT) capabilities at various North American facilities to blend recycled and virgin PET.

Alpek's expandable Polystyrene business launched a state-of-the-art extrusion facility in Tennessee, capable of processing up to 25,000 tons of recycled material per year. The facility is designed to produce EPS solutions with recycled content and enhanced thermal insulation, further reinforcing the Company's commitment to advancing a circular economy.

Over the course of the year, Alpek implemented targeted upgrades across its recycling operations, including enhancements to sorting and grinding equipment and the addition of specialized systems to improve pellet quality. These improvements boosted material recovery, increased process reliability, and enhanced the viscosity of recycled outputs, demonstrating Alpek's pursuit of operational excellence within its circular economy strategy.

In 2025, Alpek continues to uphold its APR Third-Party PCR Certification at all U.S. recycling sites, highlighting its ongoing dedication to sustainability and maintaining rigorous standards for recycled-content products.

4.6.4 MITIGATION ACTIONS FOR CLIMATE-RELATED RISKS

CSA 2.5.10

Alpek has implemented comprehensive mitigation measures at all sites located near coastal zones to anticipate and minimize the impacts of climate events, particularly those involving high water levels such as coastal, river, and urban flooding, cyclones, tsunamis, and more.

This mitigation measures consist of a tiered response plan based on rising water levels, ensuring a systematic and effective approach to managing risks. The process includes:

- **Reducing Operational Expenditures:** The initial step involves scaling back non-essential operations to minimize costs and focus resources on critical activities.
- **Minimizing Operational Workforce:** As conditions worsen, the company reduces the number of on-site personnel to ensure their safety while maintaining essential functions.
- **Scheduled Shutdown of Site:** If water levels continue to rise, a planned shutdown of the site is initiated, ensuring all processes are safely halted.
- **Removing Reactor Contents and Final Shutdown:** In extreme scenarios, the contents of reactors are removed to prevent potential hazards, followed by a complete site shutdown.

In addition to these measures and based on the results of its physical climate risk assessment, Alpek has begun implementing mitigation actions for other water-related risks identified across its operations. These actions are defined at a site level according to local risk exposure and include operational, monitoring, and management measures aimed at strengthening resilience to water scarcity, water quality, regulatory, and reputational risks. Alpek will continue refining its mitigation plans as its climate risk assessment process further evolves.

4.6.5 RISKS BY PLANT

GRI: 201-2 | CSA S&P: 1.4.1, 1.4.2

Alpek continues to integrate climate change–related threats into its risk management processes, in alignment with TCFD and SASB recommendations. Through this approach, the Company seeks to identify, measure, and better understand potential environmental and social impacts in order to address their root causes and mitigate potential effects on the environment, society, and its operations

In 2025, Alpek updated and strengthened its site–specific physical climate risk assessment using the ThinkHazard platform. This analysis evaluates exposure to climate–related hazards at each production site, including earthquakes, cyclones, landslides, flooding, and extreme heat.

As part of this ongoing effort, the Company continues to enhance the analysis by focusing on the quantification of the potential economic impacts of these risks under different climate change scenarios. This allows for improved risk prioritization and supports the reinforcement of existing mitigation measures. In recognition of the potential impacts of climate change on its operations and broader value chain, Alpek is also progressing with the expansion of this assessment to include strategic supplier regions.

Risks are classified into four categories: very low (green), low (yellow), medium (orange), and high (red). The category "not applicable" is represented in gray.

Physical Climate Risk Assessment by Site

Site	Climate Risk										
	Earthquake	Extreme heat	Coastal flood	Cyclone	Landslide	River flood	Tsunami	Urban flood	Volcano	Water Scarcity	Wildfire
Altamira, MEX	Green	Red	Orange	Red	Green	Red	Green	Yellow	Gray	Yellow	Red
Salamanca, MEX	Yellow	Yellow	Gray	Red	Yellow	Red	Gray	Orange	Orange	Orange	Red
Cosoleacaque, MEX	Orange	Red	Gray	Red	Yellow	Red	Gray	Orange	Orange	Green	Red
Lerma, MEX	Orange	Green	Gray	Red	Orange	Red	Gray	Yellow	Red	Red	Red
Monterrey, MEX	Green	Red	Gray	Red	Red	Green	Gray	Green	Gray	Orange	Red
Charleston, SC, USA	Orange	Orange	Red	Red	Green	Orange	Yellow	Green	Gray	Green	Red
Columbia, SC, USA	Orange	Red	Red	Red	Yellow	Red	Yellow	Red	Gray	Green	Red
Bay St. Louis, USA	Green	Orange	Red	Red	Green	Orange	Green	Yellow	Gray	Green	Orange
Richmond, IN, USA	Orange	Red	Gray	Yellow	Yellow	Red	Gray	Red	Gray	Yellow	Red
Cincinnati, OH, USA	Yellow	Orange	Gray	Orange	Yellow	Red	Gray	Red	Gray	Yellow	Red
Reading, PA, USA	Green	Orange	Gray	Red	Yellow	Green	Gray	Yellow	Gray	Yellow	Orange
Montreal, CAN	Yellow	Orange	Gray	Orange	Green	Red	Gray	Orange	Gray	Green	Red
Zarate, ARG	Yellow	Orange	Red	Gray	Green	Red	Gray	Red	Gray	Orange	Red
Pacheco, ARG	Yellow	Orange	Red	Gray	Green	Red	Gray	Red	Gray	Orange	Red
General Lagos, ARG	Yellow	Red	Gray	Gray	Green	Red	Gray	Red	Gray	Orange	Red
Guaratingueta, BRA	Green	Orange	Gray	Gray	Orange	Yellow	Gray	Orange	Gray	Green	Red
Ipojuca, BRA	Green	Orange	Orange	Gray	Yellow	Red	Yellow	Red	Gray	Yellow	Green
Santiago, CHI	Red	Yellow	Gray	Gray	Red	Yellow	Gray	Yellow	Yellow	Red	Red
Puerto Montt, CHI	Orange	Yellow	Red	Gray	Red	Yellow	Red	Yellow	Red	Green	Red
Punta Arenas, CHI	Orange	Green	Red	Gray	Orange	Yellow	Red	Red	Red	Green	Red
Concon, CHI	Red	Yellow	Yellow	Gray	Red	Green	Red	Yellow	Gray	Red	Red
Salalah, OMN	Yellow	Red	Orange	Yellow	Red	Green	Orange	Green	Gray	Red	Green
Riyadh, S.A.	Green	Red	Gray	Green	Green	Yellow	Gray	Yellow	Green	Red	Green
Wilton, U.K.	Green	Yellow	Gray	Gray	Green	Green	Gray	Yellow	Gray	Yellow	Red

5. SOCIAL

5.1 WORKFORCE

Enclosed is an overview of Alpek’s workforce composition across various diversity dimensions. In line with the Company’s ongoing commitment to develop a comprehensive Diversity, Equity, and Inclusion (DEI) strategy, the company has prioritized transparency in reporting all permissible data, as allowed by local laws in each region where Alpek operates.

5.1.1 EMPLOYEE BREAKDOWN BY POSITION

GRI 2-7, 405-1 | CSA 3.1.4

Employee Breakdown by Type (Number of employees)	2023	2024	2025
Total Employees	5,930	5,514	5,147
Management ¹	365	319	303
Administrative ²	1,790	1,752	1,680
Operative ³	3,775	3,443	3,164
Female	1,090	1,032	997
Management ¹	68	62	65
Administrative ²	587	591	573
Operative ³	435	379	359
Male	4,840	4,482	4,150
Management ¹	297	257	238
Administrative ²	1,203	1,161	1,107
Operative ³	3,340	3,064	2,805

1.- Management positions (from junior managers to executive management)

2.- Administrative positions (from assistants to supervisors and its equivalents)

3.- Operative (non-unionized and unionized operative employees)

5.1.2 EMPLOYEE BREAKDOWN BY COUNTRY

GRI 405-1 | CSA 3.1.5

Employee Breakdown by Country (Number of employees)	2023	2024	2025
Total Employees	5,930	5,514	5,147
Management ¹	365	319	307
Administrative ²	1,790	1,752	1,676
Operative ³	3,775	3,443	3,164
Mexico	2,171	2,092	2,112
Management ¹	143	130	138
Administrative ²	868	936	958
Operative ³	1,160	1,026	1,016
Canada	71	64	65
Management ¹	9	6	5
Administrative ²	18	21	22
Operative ³	44	37	38
United States	1,566	1,375	1,053
Management ¹	124	101	81
Administrative ²	438	375	320
Operative ³	1,004	899	652
Argentina	419	370	288
Management ¹	18	17	14
Administrative ²	119	109	91
Operative ³	282	244	183
Chile	276	251	268
Management ¹	5	3	2
Administrative ²	42	41	38
Operative ³	229	207	228
Brazil	548	507	502
Management ¹	14	14	15
Administrative ²	162	133	116
Operative ³	372	360	371
United Kingdom	106	101	96
Management ¹	10	9	8
Administrative ²	45	47	42
Operative ³	51	45	46
Oman	627	607	608
Management ¹	18	11	10
Administrative ²	58	52	53
Operative ³	551	544	545

Employee Breakdown by Country (Number of employees)	2023	2024	2025
Saudi Arabia	68	68	71
Management ¹	2	2	2
Administrative ²	6	5	5
Operative ³	60	61	64
Other Countries - Management²	78	79	84
United Arab Emirates	66	70	78
Ireland	1	0	0
Spain	1	0	0
Germany	1	1	0
Austria	1	1	0
Shanghai	6	6	6
Singapore	1	0	0
Peru	0	1	0
Denmark	1	1	0

1.- Management positions (From junior managers to Directors)

2.- Administrative positions (from assistants to supervisors and their equivalents)

3.- Operative (non-unionized and unionized operative employees)

5.1.3 EMPLOYEE BREAKDOWN BY AGE

Employee Breakdown by Age (Number of employees)	2023	2024	2025
Total Employees	5,930	5,514	5,147
Over 50 years old	1,364	1,268	1,253
Male	1,194	1,116	1,095
Female	170	152	158
30-50 years old	3,547	3,319	3,209
Male	2,865	2,664	2,538
Female	682	655	671
Under 30 years old	1,019	927	685
Male	781	702	517
Female	238	225	168

5.2 DIVERSITY, EQUITY & INCLUSION

Alpek recognizes that diversity in gender, cultural backgrounds, and perspectives across all levels of the organization, combined with an inclusive work environment, strengthens innovation, creativity, and decision-making. To support this objective, the Company promotes inclusive recruitment practices, development programs focused on underrepresented groups, and DEI training initiatives aimed at building a more diverse workforce.

Alpek continued strengthening its commitment to diversity, equity and inclusion by advancing leadership development and capacity-building initiatives aimed at fostering a more inclusive workplace.

During the year, the Company launched a Global Women’s Development Program that brought together 30 women in executive positions from all of Alpek’s business units. The program spans 10 months and includes monthly webinars, as well as six months of coaching. Its content addresses the seven key hurdles women face in the workplace, creating a shared space to learn and reflect across regions.

Throughout 2025, training on the basic concepts of diversity, equity, inclusion, and unconscious bias was cascaded across the organization, successfully reaching employees at multiple levels. All business units achieved participation rates above 85% of their respective employee populations, marking a significant milestone in fostering an inclusive environment across Alpek.

These initiatives reflect Alpek’s ongoing efforts to advance cultural transformation and leadership development across the organization.

5.2.1 WORKFORCE BREAKDOWN BY GENDER

GRI 2-7 | CSA 3.1.4

Female Employee Breakdown by Position (Number of employees)	2023	2024	2025
Total Female Employees	18%	19%	19%
Management (Junior, Middle and Top Management)	19%	19%	21%
In Top Management	6%	6%	6%
In Middle Management	12%	10%	11%
In Junior Management	23%	25%	27%
Administrative	33%	34%	34%
Operative	12%	11%	11%
Share of women in management positions in revenue-generating functions (as % of all such managers)	27%	30%	30%
Share of women in STEM-related positions (as % of total STEM positions)	15%	16%	14%

5.2.2 GENDER PAY GAP

GRI 405-2 | CSA 3.1.6

Alpek remains committed to advancing true gender parity in both compensation and career opportunities, while continuing to strengthen an inclusive workplace across all levels of the organization. Since first publicly disclosing its gender pay information in 2023, the Company has continued refining its analysis. In 2024, the evaluation was expanded by segmenting results by organizational level and region, and by implementing an internal platform that enables the human resources team to track and monitor variances on an ongoing basis.

As of December 31, 2025, across Alpek’s global organization women earn 5% more than men at a median level and women earn 20% more than men on average, according to the United Kingdom government’s methodology.

Alpek employs various layers of data analysis to understand structural salary differences and address root-level and individual impact issues. These include differences in salaries by Mercer level roles, bonuses, and other compensation differences, representation in top, middle, and lower management, gender segmentation by country, and salary percentage groups, among others.

Although transparency remains a priority in addressing this material topic, Alpek recognizes that achieving gender parity involves more than aggregating indicators. The Company continues to work on initiatives aimed at ensuring that all employees (women and men alike) feel represented, respected, and treated fairly throughout the organization.

Gender Pay Gap Analysis – Total Company (Difference between men and women)	2023	2024	2025
Mean gender pay gap	-4% ¹	1%	-5% ¹
Median gender pay gap	-30% ¹	-16%	-20% ¹

¹- A negative gender pay gap represents women earning higher than men. A positive gender pay gap represents men earning more than women.

5.2.3 WORKFORCE BREAKDOWN BY RACE

GRI 405-1 | CSA 3.15

Total Workforce Distribution (as % of total employees)	2023	2024	2025
Asian	13%	15%	15%
White	35%	30%	29%
Hispanic or Latino	45%	49%	50%
Indigenous or Native American	1%	1%	2%
African American or Black	5%	4%	4%
Others, two or more races	1%	1%	1%
Non-Identified	0%	0%	0%
Total Alpek Workforce (%)	100%	100%	100%

5.2.4 WORKFORCE BREAKDOWN BY RACE AT MANAGEMENT LEVEL

GRI 405-1 | CSA 3.15

Junior, Middle, and Senior Management Workforce Distribution (as % of Junior, Middle, and Senior Management employees)	2023	2024	2025
Asian	11%	10%	7%
White	32%	32%	30%
Hispanic or Latino	45%	52%	54%
Indigenous or Native American	1%	1%	0%
African American or Black	1%	1%	3%
Others, two or more races	7%	4%	5%
Non-Identified	-	0%	0%
Total % (Total Alpek's junior, middle, and senior management identified in 2025: 310 employees)	100%	100%	100%

5.2.5 WORKFORCE BREAKDOWN BY DISABILITY

Alpek Employees with a Disability (Number of employees)	2023	2024	2025
With a disability	16	20	6

5.3 HUMAN CAPITAL MANAGEMENT

5.3.1 TRAINING AND DEVELOPMENT

GRI 404-1 | CSA 3.3.1

Training & Development (Average Training Hours per Employee)	2023	2024	2025
Average Training Hours Employees	34	29	25
Female	32	24	26
Male	34	30	25
Operative	25	26	23
Administrative and Management	49	32	28
Average amount spent per FTE, USD	626¹	597¹	477

1- Values were updated to include all training programs.

5.3.2 EMPLOYEE DEVELOPMENT PROGRAMS

CSA 404-2 | CSA 3.3.2

Employee development is a core element of Alpek’s corporate culture. The company is committed to offering structured programs and initiatives that continuously strengthen workforce capabilities, supporting a culture of learning, growth, and innovation.

Leadership, Digital, and Cultural Capacity Building

During 2025, Alpek delivered multiple training programs across its business units focused on strengthening leadership, team communication, and project management skills, while also reinforcing organizational culture and supporting employees in adapting to new digital tools, processes, and technologies.

Training related to digital transformation reached 1,580 participants, helping employees strengthen capabilities needed in an increasingly digital workplace. As part of its digital transformation efforts, Alpek also initiated training programs in artificial intelligence during 2025. In addition, 1,739 employees participated in culture-focused training, covering topics such as integrity, open and authentic communication, and other behaviors that promote a collaborative and respectful work environment. The Company also continued to support employees’ academic development through scholarship programs for professional certifications, diplomas, and master’s degrees, benefiting 21 employees during the year.

In line with its commitment to human rights, Alpek also delivered training programs on its Code of Conduct, anti-corruption policies, prevention of harassment and abusive conduct, and inclusive leadership, ensuring employees are equipped to uphold ethical standards and foster a respectful workplace.

These initiatives contributed to the professional development of employees and supported overall organizational effectiveness.

5.3.3 HUMAN CAPITAL RETURN ON INVESTMENT

CSA 3.3.3

Human Capital Return on Investment (\$ million MXN)	2022	2023	2024	2025
Total Revenue	212,435	138,159	137,409	126,840
Total Operating Expenses	188,344	133,713	131,730	124,363
Total employee-related expenses (salaries + benefits)	7,538	6,976	6,996	7,154
Human Capital ROI¹	4.2	1.6	1.8	1.3
Total Employees	7,259	5,930	5,514	5,147

1- Human Capital ROI calculated based on: (Total Revenue – (Total Operating Expenses – Total employee-related expenses))/ Total employee-related expenses.

5.4 TALENT ATTRACTION & RETENTION

5.4.1 EMPLOYEE HIRING BREAKDOWN BY AGE

GRI 401-1 | CSA 3.3.4

Employee Hiring by Age (Number of employees)	2022		2023		2024		2025	
Total filled vacancy positions	1,557	21%	1,087	18%	778	14%	582	11%
Over 50 years old	170	2%	121	2%	54	1%	36	1%
Male	132	2%	97	2%	41	1%	26	1%
Female	38	1%	24	0%	13	0%	10	0%
30–50 years old	724	10%	461	8%	304	6%	310	6%
Male	580	8%	349	6%	250	5%	238	5%
Female	144	2%	112	2%	54	1%	72	1%
Under 30 years old	663	9%	505	9%	420	8%	236	4%
Male	497	7%	384	6%	231	4%	171	3%
Female	166	2%	121	2%	189	3%	65	1%

5.4.2 INTERNAL AND EXTERNAL EMPLOYEE HIRING

External and Internal Employee Hiring (Number of employees)	2022		2023		2024		2025	
Total filled vacancy positions	1,557	21%	1,087	18%	673	12%	582	11%
Internal Hiring	633	9%	307	5%	252	5%	209	4%
Male	511	7%	225	4%	194	4%	148	3%
Female	122	2%	82	1%	58	1%	61	1%
External Hiring	924	13%	780	13%	421	8%	373	7%
Male	698	10%	605	10%	328	6%	287	5%
Female	226	3%	175	3%	93	2%	86	2%

Note: NA stands for information not previously disclosed.

5.4.3 PERFORMANCE APPRAISAL

GRI 401-2 | CSA 3.3.6

Performance evaluation is a key component of Alpek’s approach to workforce development and effectiveness. The Company applies different performance appraisal methodologies across business units and employee levels to ensure consistent and meaningful assessments that support professional growth and align individual performance with Alpek’s strategic objectives. Performance evaluations are conducted at least annually for executive management and management positions.

	How does it work at Alpek?
Management by Objectives	Each year, executive management and employees establish objectives aligned with departmental and organizational visions and targets.
360° Feedback	Alpek’s 360° feedback process collects anonymous input from supervisors, peers, and subordinates, providing a comprehensive view of performance, identifying strengths and areas for improvement.

5.4.4 EMPLOYEE SUPPORT PROGRAMS

GRI 401-2 | CSA 3.3.8

Alpek is committed to fostering a supportive and inclusive work environment that enhances employee well-being and professional development. To support this objective, the company implements a range of programs and policies aimed at strengthening work-life balance and enabling long-term career growth.

Key Initiatives

- Flexible Work Arrangements, including remote work, part-time roles, and adaptable schedules.
- Paid parental leave is provided to all employees, including in countries where such benefits are not legally mandated. Female employees are entitled to between 4 and 24 weeks of paid leave, while male employees receive between 5 days and 5 weeks, depending on local regulations.
- Dedicated lactation rooms and related support are available to promote a family-friendly workplace.
- OrientaMe Program offers access to professional therapy, personalized nutrition guidance, and financial and tax advisory services.

Through these initiatives, along with additional benefits, Alpek continues to foster a workplace culture focused on employee well-being, engagement, and long-term success.

5.4.5 MATERNITY AND PATERNITY LEAVE CASES

GRI 401-3 | CSA 3.3.8

Maternity and Paternity Leave (Number of Cases)	2022	2023	2024	2025
Maternity leave	55	36	35	66
Paternity leave	102	67	107	145
Reincorporation after Maternity or Paternity leave	87	86	122	137
Reincorporation Rate	55%	83%	86%	65%

5.4.6 TOTAL EMPLOYEE TURNOVER RATE

GRI 401-11 | CSA 3.3.5

Total Employee Turnover Rate (% of total employees)	2022	2023	2024	2025
Total	15.90%	36.60%	11.75%	16.63%
Over 50 years old	2.90%	10.00%	2.94%	4.78%
Male	2.50%	9.40%	2.61%	4.31%
Female	0.40%	0.60%	0.33%	0.47%
Between 30 and 50 years old	7.10%	15.80%	5.93%	7.87%
Male	5.80%	13.10%	4.97%	6.61%
Female	1.30%	2.70%	0.96%	1.26%
Below 30 years old	5.90%	10.80%	2.88%	3.98%
Male	5.00%	9.20%	1.99%	2.82%
Female	0.90%	1.60%	0.89%	1.17%

5.4.7 VOLUNTARY EMPLOYEE TURNOVER RATE

CSA 3.3.5

Voluntary Employee Turnover Rate (% of total employees)	2022	2023	2024	2025
Total	10.80%	11.90%	5.48%	6.47%
Over 50 years old	1.90%	1.90%	1.20%	1.46%
Male	1.60%	1.70%	1.03%	1.26%
Female	0.30%	0.20%	0.16%	0.19%
Between 30 and 50 years old	4.60%	5.20%	2.58%	2.93%
Male	3.60%	4.30%	2.25%	2.53%
Female	1.00%	0.90%	0.33%	0.41%
Below 30 years old	4.40%	4.80%	1.70%	2.08%
Male	3.70%	4.10%	1.09%	1.38%
Female	0.80%	0.70%	0.62%	0.70%

5.4.8 EMPLOYEE ENGAGEMENT RATE

CSA 3.3.9

In 2025, Alpek continued implementing its customized employee engagement survey to enhance the quality and relevance of workforce insights. The survey was conducted across operations in nine countries and captured the perspectives of more than 4,800 employees. It assessed topics such as happiness, stress, energy levels, purpose, job satisfaction, and work-life balance, addressing key aspects of employee well-being. Following an 86% response rate in 2024, participation increased to 93%, reflecting even stronger employee engagement.

Employee Highly Engagement ^{1,2} (% Actively engaged employees)	2021	2022	2023	2024	2025
Employee with top level of Engagement	74%	74%	71%	71%	73%
Data coverage of Alpek Employees	68%	68%	86%	86%	93%

1- Scores from 4 to 5 on a 5-point scale are considered highly engaged employees.

2.- In 2021, Alpek started to carry out its employee engagement assessments every two years to develop and implement action plans to improve employee engagement. Therefore, 2021 & 2022 and 2023 & 2024 have the same score.

5.4.9 FREEDOM OF ASSOCIATION

GRI 2-30 | CSA 3.1.7

Employee Freedom of Association (% of employees)	2023	2024	2025
Employees represented by an independent trade union or by collective bargaining	35%	36%	35%

5.5 SUPPORTING COMMUNITIES

5.5.1 CORPORATE CITIZENSHIP STRATEGY

GRI 203-1, 203-2 | CSA 3.6.2

Supporting local communities is a key component of Alpek's strategy and is carried out through initiatives focused on education, environmental awareness, social welfare, and health, reflecting the needs and context of the communities in which the company operates. Through these efforts, Alpek contributes to strengthening social well-being while advancing the "Lead with Empathy" pillar of its sustainability model.

Progress 2025

As part of its "Lead with Empathy" approach, Alpek continued strengthening its engagement with local communities through initiatives focused on education, environmental awareness, social welfare, and health:

- Supporting Education and Youth Development:** Alpek promoted education through scholarships for students, partnerships with universities and technical institutions, participation in job fairs and academic events, and support for school infrastructure, including the construction and improvement of classrooms and educational spaces. The Company also contributed to student development by sponsoring academic activities, conferences, and internship programs, and by engaging with schools through site visits and career talks.

- Promoting Environmental Awareness and Action:** Environmental stewardship remained a priority in 2025. Alpek organized and supported recycling campaigns, awareness talks in schools, PET and plastic collection drives, and initiatives such as bottle-exchange programs and environmental education activities. Employees and volunteers participated in reforestation projects, river and beach clean-ups, and community campaigns to promote recycling and responsible waste management.
- Enhancing Social Welfare and Community Support:** Alpek contributed to improving quality of life in surrounding communities through donations of food, clothing, toys, blankets, computers, wheelchairs, and other essential goods, as well as support for vulnerable populations, including children, the elderly, and families affected by natural disasters or economic hardship. The Company also supported charitable organizations, community shelters, and social development programs, including initiatives aimed at people with disabilities and low-income families.
- Supporting Health and Safety Initiatives:** The Company supported healthcare and well-being by contributing medical equipment to hospitals, sponsoring health awareness campaigns, supporting cancer-related initiatives, and promoting preventive health activities. Additional efforts included campaigns to raise awareness of occupational health, ergonomics, and disease prevention, as well as support for community safety and emergency preparedness initiatives.
- Encouraging Community Engagement:** Alpek sponsored and participated in local sports tournaments, youth championships, cultural festivals, and community events that promote inclusion, healthy lifestyles, and social integration. Employees also took part in volunteer activities such as preparing meals for vulnerable populations, fundraising initiatives, and holiday donation drives.

Through these initiatives, Alpek continued to expand its positive impact in the communities where it operates. In 2025, the Company contributed more than \$260,000 USD in donations, including both cash and in-kind support, among other contributions. These efforts benefited around 32,700 people, while more than 2,300 employees and external volunteers participated in community and social initiatives throughout the year.

As part of its efforts to collaborate with peers and regulators to promote sustainable development, Alpek participates in various business chambers and associations. This engagement allows the company to address key industry stakeholders' concerns and have them addressed by the authorities. Alpek also conducts several local stakeholder forums where possible and maintains open communication channels with surrounding communities.

GRI 2-28

Chambers and Associations Participation	
(Name of the institutions)	
Argentina	
CIQyP (Camara de Industria Química y Petroquímica)	Asociación Civil Argentina Pro Reciclado del PET
Cámara de Exportadores de la República Argentina	AS. ARG. DEL POLIESTIRENO EXPENDIDO
Comité industrial Medio Ambiente Campana-Zarate	CAMARA DE LA INDUSTRIA QUIMICA
Instituto Petroquimico Argentino	CAMARA ARG. DE LA INDUSTRIA PLASTICA
Camara Comercio Argentina-Mexicana	CAM. ARG. IND. MATERIALES AISLANTES

Camara Argentina de la Industria de reciclados plásticos	Instituto Petroquímico Argentino
Brazil	
Associação Brasileira da Indústria Química	Sindicato das Indústrias de Produtos Químicos
Associação Brasileira da Industria do PET	Associação Brasileira da Indústria Química
Canada	
TACTIX	Montreal East Industry Association
Chile	
CAMARA CHILENA DE LA CONSTRUCCIÓN	CENTRO DE ENVASE Y EMBALAJES DE CHILE
ASOC GREMIAL INDUST DE PLASTICO	
Mexico	
Asociación Nacional de la Industria Química	Cluster Energético de Nuevo León
Ecología y Compromiso Empresarial A. C.	Asociación Nacional de la Industria Química (ANIQ)
CIPRES	Grupo GIREL (Grupo Industrial de Respuesta a Emergencias Lerma)
Asociación Nacional de Industrias del Plástico AC	Asociación Nacional de Fabricantes de Pintura y Tintas (ANAFAPYT)
Asociación de Industriales del sur de Tamaulipas	Cámara Nacional del Comercio de Ciudad de México
Cámara de la Industria de Transformación de Nuevo León	Asociación Nacional de la Industria Química
Asociación Nacional de la Industria Química	Asociación de Industriales del Sur de Tamaulipas
Comisión de la Industria del Plástico, Responsabilidad y Desarrollo Sustentable	Alianza para la Eficiencia Energética / Alener
Asociación de Industriales del Sur de Tamaulipas	Red Circular / Plan de Manejo de Residuos
Asociación Petroquímica y Química Latinoamericana	Asociación Nacional de la Industria del Plástico
Asociación Nacional de la Industria del Plástico	Comisión De La Industria Del Plástico, Responsabilidad Y Desarrollo Sustentable (CIPRES)
Confederación Patronal de la República Mexicana	ISSC International Sustainability and Carbon Certification
Cámara Nacional de la Industria de la Transformación	Banco de Alimentos de Saltillo
CESPEDES (Comisión de Estudios del Sector Privado para el Desarrollo Sustentable)	Compromiso Naranja AC
ACE (Asociación de Comercializadores de Energía)	Fundacion Grupo ALFA AC
ASOLMEX (Asociación Mexicana de Energía Solar)	Camara Nacional de Comercio Servicio y Turismo de GDL
GIMSA (Foro de Energía)	Camara Nacional de Comercio Servicio y Turismo de TL
AMGN (Asociación Mexicana de Gas Natural)	Camara Nacional de Comercio de la Ciudad de Mx
Oman and Saudi Arabia	
Oman American Business Center	SOCPA
Environment Society of Oman	Saudi Engineering Council (SEC)

Omani Society for Human Resources Management	Saudi Council of Engineers
Gulf Petrochemicals and Chemicals Association	Clermont County Chamber of Commerce
United Arab Emirates	
Chartered Institute of Management Accountants	Association of Chartered Certified Accountants
United Kingdom	
Chemical Industry Assoc	RECOUP Plastics Federation
Committee of PET Manufacturers in Europe	Northeast England Chamber of Commerce
Northeast England Process Industry Cluster	PET Container Recycling Europe
British Plastics Federation	
United States of America	
PET Resin Association	Lake County Metro Parks
Plastics Industry Assoc	Monaca Station 57
National Association for PET Container Resources	NAACP (National Association for the Advancement of Colored People)
The Recycling Partnership	Ohio River Sweep
Ameripen	Painesville Township Fire Department PV
Association of Plastic Recycling	Pennsylvania Resources Council
Sustainability Packaging Assoc.	Potter Township Fire & Rescue BV
MS Economic Council	Raccoon Twp. Volunteer Fire Dept.
Wayne County IN Chamber of Commerce	United Way of Beaver County
Indiana Chamber of Commerce	United Way of Beaver County & Lake County
South Carolina Manufacturers Alliance	SCS (Styrenic's Circular Solutions)
EPS Industry Alliance	ACC (American Chemistry Council)
Beaver County Conservation District	Community College of Beaver County
Children Services Division of the Lake County Department of Job and Family Services	

5.6 PEOPLE'S SAFETY

Alpek prioritizes the health and safety of its employees and contractors across all operations. The Company maintains comprehensive Occupational Health and Safety (OHS) management systems designed to prevent workplace injuries and illnesses, ensure regulatory compliance, and promote a safe and healthy working environment.

These systems emphasize continuous monitoring of safety performance, incident analysis, and the implementation of preventive and corrective actions to strengthen safety outcomes across business units.

5.6.1 OHS PROGRAMS

GRI 403-1, 403-2, 403-7, 403-8, 403-9 | CSA 3.4.2

Alpek has implemented Occupational Health and Safety (OHS) programs across its operations to manage risks, strengthen prevention practices, and ensure compliance with applicable safety requirements. Key elements of these programs include:

- Identification and assessment of occupational hazards
- Implementation of preventive and corrective action plans to eliminate, mitigate, or control safety risks
- Internal and external emergency response planning
- Monitoring and measurement of safety performance indicators, including the Total Recordable Incident Rate (TRIR)
- Monitoring and analysis of safety performance indicators, including incident rates and near-miss reporting, to support continuous improvement.

Employees and contractors are actively involved in the development, implementation, and continuous improvement of OHS programs through direct participation, consultation processes, and access to internal communication channels.

Employee Participation and Engagement

Employee involvement in health and safety management is promoted through multiple initiatives, including:

- Internal Accident Prevention Committees
- Participation in safety campaigns and Safety Management System (SMS) awareness training
- Behavioral safety observations and audits
- Daily Safety Dialogues
- Disclosure and consultation of hazard identification and risk assessments
- Participation in Occupational Health Medical Control Program (PCMSO) consultations
- Dissemination and consultation of the Environmental Risk Prevention Program (PPRA)
- Review and consultation of Preliminary Risk Analyses (PRA)
- Preparation and consultation of Task Safety Analyses (TSA)
- Use of the Transparency Channel for reporting concerns related to safety, ethics, or integrity

Scope of OHS Programs

Alpek's OHS programs cover a broad range of operational activities, including:

- Industrial operations (maintenance, equipment inspection, electricity services, process control, sample collection)

- Mechanical workshops (maintenance, cargo handling, lubrication, calibration, repair, cutting, and welding)
- Transportation (internal and external circulation of employees)
- Logistics (storage, material handling, packaging, production planning, supply, and distribution)
- Laboratory activities (chemical and physical-chemical analysis, control of raw materials, processes, and products)
- Engineering activities (project design, construction monitoring, inspections, and process optimization)
- Asset protection and access control
- Occupational healthcare (medical care, emergency response, issuance of technical reports, and health monitoring)
- Emergency assistance (claims handling, fires, explosions, leaks, spills, and occupational accidents)
- Warehousing (receipt, storage, movement, and distribution of materials)

During 2025, Alpek reduced its Total Recordable Incident Rate (TRIR) by approximately 8% compared to the previous year, reflecting ongoing efforts to reinforce preventive measures, incident analysis, and employee engagement in safety practices.

5.6.2 TOTAL WORKFORCE SAFETY

GRI 403-3, 403-9 & 403-10 | SASB RT-CH-320a.1 | CSA 3.4.3, 3.4.4, 3.4.5

Total Personal Safety Overview (Employees + Contractors)	2022	2023	2024	2025
Total Recordable Incidents (number of incidents)	66	47	49	45
Incapacitating Incidents (number of incidents)	42	30	34	29
Non incapacitating Incidents (number of incidents)	24	17	15	16
Fatalities (number of incidents)	1	0	0	0
Lost days (number of days)	1,228	982	1,150	1,343
TRIR – Total Recordable Incident Rate (200,000 hours worked)	0.57	0.42	0.51	0.47
LTIR – Total Time Injury Rate (200,000 hours worked)	0.36	0.27	0.35	0.30
Hours Worked by Alpek Employees (number of hours)	23,156,390	22,419,503	19,379,039	19,229,124

5.6.3 EMPLOYEES BREAKDOWN

Employee Safety Overview	2022	2023	2024	2025
Total Recordable Incidents (number of incidents)	48	34	39	36
Incapacitating Incidents (number of incidents)	33	23	28	23
Non incapacitating Incidents (number of incidents)	15	11	11	13
Fatalities (number of incidents)	0	0	0	0
TRIR – Total Recordable Incident Rate (200,000 hours worked)	0.65	0.46	0.62	0.60
LTIR – Total Time Injury Rate (200,000 hours worked)	0.45	0.31	0.44	0.39
Hours Worked by Employees (number of hours)	14,764,474	14,806,171	12,626,830	11,947,123

5.6.4 CONTRACTORS BREAKDOWN

Contractors Safety Overview	2022	2023	2024	2025
Total Recordable Incidents (number of incidents)	18	12	10	9
Incapacitating Incidents (number of incidents)	9	7	6	6
Non incapacitating Incidents (number of incidents)	9	5	4	3
Fatalities (number of incidents)	1	0	0	0
TRIR – Total Recordable Incident Rate (200,000 hours worked)	0.43	0.31	0.30	0.25
LTIR – Total Time Injury Rate (200,000 hours worked)	0.21	0.18	0.18	0.16
Hours Worked by Contractors (number of hours)	8,391,916	7,759,541	6,752,209	7,282,001

5.6.5 PROCESS SAFETY EVENTS TIER 1

CSA 3.4.6

Alpek has thoroughly identified the Process Safety Events that have occurred at its various sites during 2025, in accordance with the definition established by the Center for Chemical Process Safety (CCPS).

Process Safety Events Tier 1	2021	2022	2023	2024	2025
Number of tier 1 process safety events per 1,000,000 hours	1.89	0.73	0.04	0.00	0.26

Note: NA stands for information not previously disclosed.

5.7 HUMAN RIGHTS & CODE OF ETHICS

CSA 3.2.1 & 3.2.2

Alpek has implemented a Code of Ethics and a strengthened Human Rights Policy to reinforce its commitment to ethical conduct and the respect for human rights across its operations and value chain. These frameworks are embedded throughout the organization through continuous training on Alpek’s values, ethical standards, and responsible business practices. Alpek maintains robust mechanisms to prevent, detect, and address unethical behavior, including anti-bribery and anti-corruption practices, as well as secure and confidential communication channels for reporting concerns.

Human rights and ethical conduct are integrated into Alpek’s corporate governance framework. The company applies a risk-based human rights due diligence approach to identify, prevent, mitigate, and remediate potential or actual adverse impacts, in line with applicable international standards. Each business unit conducts its own assessments as part of this due diligence process, ensuring alignment with Alpek’s ethical principles, policies, and applicable regulations.

5.7.1 HUMAN RIGHTS

Alpek has implemented a Human Rights Policy as a public document to identify, prevent, mitigate, and address potential human rights risks and violations across its operations and supply chain.

As part of this mitigation approach, Alpek ensures full compliance with national and international labor regulations, aligns with the United Nations Global Compact Principles, and adheres to the International Labour Organization (ILO) conventions and recommendations. This ensures that all Alpek sites have the necessary measures in place to respect the human rights of employees, contractors, and neighboring communities.

All potential or actual human rights concerns may be reported through Alpek's Integrity and Transparency Helpline, which is available to employees and third parties and ensures confidential reporting, investigation, and timely resolution.

In addition, Alpek's Supplier Code of Conduct explicitly addresses human rights within its principles, including:

- Respect for the United Nations Universal Declaration of Human Rights
- Zero tolerance for discrimination, harassment, or abuse
- Fair compensation and benefits in compliance with applicable laws
- Compliance with regulations related to working hours, rest periods, and employment conditions
- Clear written employment terms for all employees

The scope of the Supplier Code of Conduct applies to all suppliers, contractors, and business partners conducting business with or on behalf of Alpek. Suppliers are expected to cascade these principles throughout their operations and supply chains. Compliance is monitored and periodically reviewed to promote continuous improvement.

Alpek also ensures that employees who become new parents have access to parental leave benefits, including maternity, paternity, and adoption leave, in accordance with applicable legal requirements and internal policies.

5.7.2 CODE OF ETHICS AND HUMAN RIGHTS BREACHES

GRI 2-22, 2-23, 205-2 & 205-3 | CSA 15.3, 15.4, 15.5, 3.2.3, 3.2.4

The following are the results from Alpek's Integrity and Transparency Helpline¹:

Breaches To Human Rights and Code of Ethics (Number of complaints and/or issues)	2021	2022	2023	2024	2025
Human Rights	0	2	2	1	0
Forced Labor	NA ²	0	0	0	0
Human Trafficking	NA ²	0	0	0	0
Child Labor	NA ²	0	0	0	0
Freedom of association	NA ²	0	0	0	0
Right to collective bargaining	NA ²	0	0	0	0
Equal Remuneration	NA ²	2	2	1	0
Code of Ethics	15	9	10	5	9
Corruption – Bribery against the Government	0	0	0	0	0
Corruption – Bribery against the Company	12	3	2	2	2
Discrimination – Harassment	3	4	4	2	5
Customer Privacy Data	NA ²	0	1	0	0
Conflicts of Interest	NA ²	2	2	1	2
Money Laundering or Insider trading	NA ²	0	0	0	0
Total of Verified and Actionable Complaints³	15	11	11	5	9
Total Complaints received³	NA²	14	20	15	21
Resolution during the year in analysis of Total Complaints received	73%	89%	100%	80%	76%

1.- Please refer to the "Code of Business Conduct" for further details on the Helpline process

2 - Following the internal process, all complaints (verified or not) are analyzed in an equal manner by Alpek's auditing and human capital functions and are fully investigated in a step-by-step escalation procedure. Those complaints which are verified through the process, are then acted upon and escalated to action resolution are considered "verified". "Total Complaints received" references all information sent through the integrity and transparency helpline, both anonymous or identifiable, which then goes through the process and is categorized as "verified" or "non-verified". "Non-verified" refers to those complaints that are concluded without action after a case evaluation and resolution by the assigned responsible.

3.- All non-resolved complaints were due to timing, being received during the last 2 months of the year.

In response to the verified complaints process, and in accordance with Alpek's Human Rights and Code of Ethics Policy, the following summarized actions were issued and documented in response to the previously mentioned cases:

- **Corruption – Bribery against the Company.** Action: Legal action taken & collaborator dismissal.
- **Discrimination – Harassment.** Action: Commitment letters & collaborators dismissal.
- **Conflict of Interest.** Action: Detailed verbal feedback & collaborators dismissal.

Additionally, as stated in the Due Diligence process, there is also a thorough mitigation plan set forth for every "verified" case before it concludes. Depending on the severity of the case, the assigned responsible for the case makes a recommendation, based on procedure, to have the local site handle mitigating actions, or escalate it to the top management, to instigate a potential business unit training, culture, and mitigation action (for example, in case of Harassment).

5.8 CUSTOMER SATISFACTION MEASUREMENT

CSA 3.5.2

In recent years, Alpek conducted a comprehensive review of its Scope 3 emissions, which revealed that more than 50% are associated with Purchased Goods and Services and the Processing of Sold Products. These emissions are directly linked to the activities of Alpek's suppliers and customers, respectively. As a result, Alpek has focused its efforts on addressing these key areas. On the supplier side, the Company has been identifying its main suppliers and learning about their decarbonization plans, as well as their offerings of alternative low-carbon raw materials. On the customer side, Alpek aims, over the long term, to expand its customer base while encouraging stronger sustainability commitments.

Looking ahead, Alpek seeks to enhance the collection of accurate, firsthand data from its value chain through targeted surveys. During the year, the Company has been implementing an specialized ESG software that will enable the deployment and management of these surveys, further strengthening its sustainability efforts.

Over the past two years, Alpek's business units achieved an average customer satisfaction rate of 89% in their assessments. These surveys evaluate overall satisfaction, product quality, customer service, supply reliability, and other relevant performance aspects.

During 2025, Alpek introduced big bags made with recycled content at one of its sites in Altamira through an initiative developed in coordination with its supplier. This initiative supports the reduction of virgin material use, promotes circularity within the supply chain, and contributes to lowering the Company's overall environmental footprint. By incorporating recycled materials into its packaging solutions, Alpek also strengthens supplier collaboration and advances its broader sustainability objectives.

6. ENVIRONMENTAL

6.1 ENVIRONMENTAL INVESTMENTS

CSA 2.1.3

Alpek is committed to investing in environmental initiatives focused on reducing emissions through energy optimization, as well as minimizing waste generation, conserving water, promoting recycling, developing sustainable products, and implementing environmental remediation and prevention measures.

Environmental Investments (\$ Million USD)	2021	2022	2023	2024	2025
CAPEX Disbursed	N/A	N/A	N/A	31.6	13.2

6.2 SIGNIFICANT ENVIRONMENTAL AND WATER-RELATED INCIDENTS

GRI 2-27 | SASB RT-CH-140a.2 | CSA 2.1.5, 2.5.6

Environmental and Water- Related Incidents or Situations (number of incidents)	2021	2022	2023	2024	2025
Non-compliance associated with environmental permits, standards, and regulations	0	0	0	0	0
Governed by national, state, and local statutory permits and regulations	0	0	0	0	0

6.3 BIODIVERSITY

GRI 101-2, 101-4, 101-5, 101-6, 101-7

6.3.1 BIODIVERSITY RISK ASSESSMENT

CSA 2.6.1

Alpek conducts a Biodiversity Risk Assessment (BRA) to identify and evaluate biodiversity-related risks across its operations. Following a review of available methodologies and in alignment with the Taskforce on Nature-related Financial Disclosures (TNFD) recommendations, the Company uses the World Wildlife Fund’s (WWF) Biodiversity Risk Filter (BRF) to support this assessment. The BRF provides a standardized, geospatial approach to assess biodiversity-related physical and reputational risks across operational sites and adjacent areas. For a detailed description of the methodology, please refer to the [WWF Biodiversity Risk Filter – Data & Methods](#).

Methodology Steps

1. Scoping the Assessment
 - a. Identifying Industry Materiality
 - b. Exploring biodiversity importance & integrity
2. Collecting Location-specific company data
3. Assessing biodiversity-related risks
4. Aggregating risks to the company level

Assessment Process

Companies rely on ecosystem services to ensure uninterrupted business operations, creating potential physical and reputational risks when biodiversity-related factors are affected. Using the World Wildlife Fund’s Biodiversity Risk Framework (BRF), Alpek assesses biodiversity-related risks at its operational sites by evaluating Physical Scope Risk and Reputational Scope Risk on a scale from 1 to 5, where 5 represents very high vulnerability. Geographic location and industry-specific characteristics are considered as part of the assessment.

The results of the assessment are used to identify sites with elevated biodiversity-related risks and to support the prioritization of management actions, risk mitigation measures, and long-term biodiversity strategies within the Company’s risk management framework. In Alpek’s BRA, the focus is placed on the Company’s operations and adjacent areas. According to the BRF classification, Alpek falls within the “Chemicals and Other Materials Production” industry. The analysis highlights industry-specific vulnerabilities, particularly those with a risk level of 3 or higher.

“Chemicals and Other Materials Production” Industry				
Risk type	Impact/Dependency	Ecosystem service type	BRF Indicators	Vulnerability level
Physical	Dependency	Provisioning Services	1.1 Water Scarcity	4
Physical	Dependency	Regulating & Supporting Services - Enabling	2.2 Water condition	3
Physical	Dependency	Regulating Services - Mitigating	3.1 Landslides	4
Physical	Dependency	Regulating Services - Mitigating	3.2 Wildlife Hazard	3
Physical	Dependency	Regulating Services - Mitigating	3.5 Extreme Heat	3
Physical	Dependency	Regulating Services - Mitigating	3.6 Tropical Cyclones	4
Reputational	Impact	Pressures on Biodiversity	5.4 Pollution	5
Reputational	Impact	Environmental Factors	6.1 Protected/Conserved Areas	3
Reputational	Impact	Socioeconomic Factors	7.1 Indigenous Peoples (Ips); Local Communities (LCs); Lands & Territories	3
Reputational	Impact	Additional Reputational Factors	8.1 Media Scrutiny	5

The vulnerability levels are derived from the WWF Biodiversity Risk Filter and reflect structural biodiversity-related risks based on geographic location and industry characteristics. As these underlying conditions remain unchanged, the biodiversity risk profile remains consistent.

Assessment Results

Based on the application of the WWF Biodiversity Risk Filter to Alpek’s operational sites, Scape Physical and Reputational Risks scores were generated considering geographic and industry-specific factors. The assessment identified a limited number of sites with high or very high Scape Physical Risk (scores between 3.4 and 5.0), mainly related to water stress, climate-related hazards, and environmental pressures. No sites were identified as having high or very high Scape Reputational Risk at the Company level.

Description	Number of sites	Material biodiversity risks
Total number of Alpek’s sites with a high or very high Scape Physical Risk score	2	Water Scarcity, Water Condition, Air Condition, Landslides, Fire Hazards, Extreme Heat, Tropical Cyclones and Pollution
Total number of Alpek’s sites with a high or very high Scape Reputational Risk score	0	Media Scrutiny

6.3.2 BIODIVERSITY COMMITMENT

GRI 101-1 | CSA 2.6.2

Alpek recognizes the critical role that biodiversity plays in sustaining ecosystem services essential for business continuity, including the availability of raw materials and the stability of surrounding natural environments. Building on its biodiversity risk assessment, the Company seeks to identify and manage its most significant biodiversity-related dependencies and impacts, supporting informed decision-making and long-term resilience.

6.3.3 NO DEFORESTATION COMMITMENT

CSA 2.6.3

Alpek recognizes the importance of preserving natural habitats and is committed to conducting its operations responsibly, considering the potential ecological impacts on forests and land use across its sites and throughout its value chain. The Company seeks to minimize its impact on forested areas by promoting responsible sourcing practices and complying with applicable environmental regulations.

6.4 EMISSIONS

GRI 302-1 to 4, 305 1 to 4 | TCFD: All elements | SASB: RT-CH-110a-1

6.4.1 REPORTED EMISSIONS

CO₂ Emissions Reported Under CSA Requirements:

CSA 2.5.1, 2.5.2

The following section includes the emissions reported in previous years; however, the emissions from newly acquired sites emissions are reported following their acquisition and align with the financial consolidation of the company.

CO₂ Emissions by Scope (GHG based) (Millions of tons)	2021	2022	2023	2024	2025
Scope 1	1.08	0.91	0.80	0.80	0.84
Scope 2	1.27	1.36	1.19	1.07	1.03
Total Scope 1 & 2	2.35	2.27	1.99	1.87	1.87

The following section outlines the differentiation between Market-based and Location-based emissions. Emissions from newly acquired sites are reported following their acquisition and are aligned with the Company's financial consolidation.

Scope 2 CO₂ Emissions by Allocation (Millions of tons)	2021	2022	2023	2024	2025
Market-Based	1.27	1.36	1.19	1.07	1.03
Location-Based	1.44	1.40	1.32	1.30	1.23

CO₂ Emissions Reported Under SBTi Criteria:

Science Based Target Initiative (SBTi) validated and approved the company's GHG emissions reduction target, which can be found at www.alpek.com/esg/targets and is summarized below. Alpek's commitment aligns with the Paris Agreement, aiming to limit global temperature rise to no more than 2°C.

Alpek's SBTi GHG emissions reduction target:

Reduction of 27.5% of our Scope 1 and 2 emissions, and 13.5% Scope 3 emissions by 2030 (2019 base)

The data in the following table may vary due to the integration of emissions from all acquired plants, regardless of the year, in order to meet the SBTi criteria:

CO₂ Emissions by Scope (SBTi based) (Tons CO _{2e})	2019¹	2022	2023	2024	2025
Scope 1	1,327,552	1,135,242	813,231	812,775	840,126
Scope 2	1,471,694	1,410,957	1,204,707	1,080,276	1,030,278
Total Scope 1 & 2	2,799,246	2,546,199	2,017,938	1,893,051	1,870,403

1- This base includes the history of the newly acquired sites since 2019.

**By the end of 2025, we achieved a reduction of CO₂ Scope 1 & 2 emissions of:
~1% vs. 2024
and ~33% comparing to our 2019 SBTi Base**

The following section outlines the differentiation between Market-based and Location-based emissions in accordance with the SBTi criteria:

Scope 2 CO ₂ Emissions by Allocation (Millions of tons)	2019	2022	2023	2024	2025
Market-Based	1.47	1.41	1.20	1.08	1.03
Location-Based	1.57	1.45	1.34	1.31	1.23

6.4.2 TOTAL CO₂ EMISSIONS INTENSITY

Scope 1 and 2 Emissions intensity	2021	2022	2023	2024	2025
Intensity (Tons CO ₂ Emissions / Tons Produced)	0.37	0.36	0.37	0.31	0.34
Intensity (kTons CO ₂ Emissions / \$ Million USD Revenues)	0.31	0.22	0.26	0.25	0.28

6.4.3 INTERNAL CARBON PRICING

CSA 2.5.12

Alpek continues to explore the implementation of an Internal Carbon Pricing (ICP) system to align its operations with carbon emissions reduction goals. As part of this effort, the Company is evaluating the potential adaptation of its Investment Review Process to incorporate the impact of carbon emissions.

Carbon Tax Costs Incurred in 2025:

During 2025, the Company paid an average of approximately \$10 USD per ton of CO_{2e} in regions where carbon taxes apply.

Application of Internal Carbon Pricing in Investment Decisions:

In 2025, within the Mexico region, Alpek has been assessing a strategic initiative aimed at reducing energy consumption, factoring projected CO₂ emissions reductions into the project's evaluation. A shadow carbon price is used, ranging from \$6.7 USD to \$17.9 USD per ton of CO_{2e}, depending on the applicable project year.

Potential Investment Review Process

CURRENT PROCESS	ADDITIONAL STEPS
Generate investment ideas by subsidiaries	
Definition of the potential benefits and/or additional costs	Identify if there is a decrease or increase in energy consumption
Assess economic viability	Calculate & add carbon emission impact
Present CAPEX to Top Management	
Request formal approval	Track approved projects that impact Alpek's CO ₂ emissions

6.4.4 SCOPE 3 EMISSIONS BREAKDOWN

GRI 305-3 | CSA 2.5.3

Scope 3 Emissions (Millions of tons CO _{2e})	2019 ¹	2022	2023 ²	2024	2025
Cat. 1 Purchased Goods and Services	7.56	7.69	6.92	6.99	6.36
Cat. 2 Capital Goods	0.07	0.19	0.04	0.04	0.03
Cat. 3 Fuel-and-energy-related- activities (not included in Scope 1 or 2)	0.56	0.20	0.44	0.43	0.39
Cat. 4 Upstream transportation and distribution	0.97	0.66	0.96	1.01	1.14
Cat. 5 Waste generated in operations	0.01	0.04	0.03	0.03	0.03
Cat. 6 Business travel	0.0003	0.0007	0.0006	0.0005	0.0004
Cat. 7 Employee commuting	0.004	0.01	0.003	0.003	0.003
Cat. 8 Upstream leased assets	-	-	-	-	-
Cat. 9 Downstream transportation and distribution	0.09	0.08	0.06	0.03	0.07
Cat. 10 Processing of sold products	7.47	7.56	6.13	6.42	5.88
Cat. 11 Use of sold products	2.00	6.76	5.97	7.64	6.99
Cat. 12 End-of-life treatment of sold products	1.95	1.82	1.64	1.82	1.68
Cat. 13 Downstream leased assets	-	-	-	-	-
Cat. 14 Franchises	-	-	-	-	-
Cat. 15 Investments	0.001	0.11	0.02	0.001	0.001
Total Scope 3	20.69	25.11	22.21	24.43	22.57

1.- Base Year. 2.- Scope 3 emissions from 2023 may differ from results of 2022, since the calculation methodology was reviewed by a third-party consultant.

6.4.5 OTHER GHG EMISSIONS & POLLUTANTS

GRI 305-1 & 305-2 | CSA 2.3.4, 2.3.5, 2.3.6, 2.3.7 | SASB RT-CH-110a.1 & RT-CH-120a.1

GHG Emissions by Gas (tons)	2021	2022	2023	2024	2025
NOx	498	405	308	457	466
SOx	30	94	84	76	84
Volatile Organic Compounds (VOCs)	711	984	807	801	706
Chemical Oxygen Demand	296	5,247	4,182	1,507	4,103

6.4.6 GHG EMISSIONS THIRD PARTY VERIFICATIONS

CSA 2.1.2

KPI	Location	Third Party	2021	2022	2023	2024	2025
GHG emissions CO ₂ Scope 1 & 2, CH ₄ , N ₂ O, HFCs, PCFs, NF, SF	Cosoleacaque, Ver., México	The Climate Registry	Verified	Verified	Verified	Verified, waiting for certificate	To be verified in 2026
	Montreal, Quebec, Canada	The Climate Registry	Verified	Verified	Verified	Verified, waiting for certificate	To be verified in 2026
	Fayetteville, NC, USA (CC and CPR)	The Climate Registry	Verified	Verified	Verified	Verified, waiting for certificate	Closed sites
	Columbia, SC, USA	The Climate Registry	Verified	Verified	Verified	Verified, waiting for certificate	To be verified in 2026
	Bay St. Louis, MS, USA	The Climate Registry	Verified	Verified	Verified	Verified, waiting for certificate	To be verified in 2026
	Charleston, SC, USA	The Climate Registry	Verified	Verified	Verified	Verified, waiting for certificate	To be verified in 2026
	Richmond, IN, USA	The Climate Registry	Verified	Verified	Verified	Verified, waiting for certificate	To be verified in 2026
	Reading, PA, USA	The Climate Registry	Verified	Verified	Verified	Verified, waiting for certificate	To be verified in 2026
	Altamira, TS, México	The Climate Registry	-	Verified	Verified	Verified, waiting for certificate	To be verified in 2026
	Ipojuca, PE, Brazil	The Climate Registry	-	Verified	Verified	Verified, waiting for certificate	To be verified in 2026
	Zárate, Argentina	The Climate Registry	-	-	Verified	Verified, waiting for certificate	To be verified in 2026
	Pacheco, Argentina	The Climate Registry	-	-	Verified	Verified, waiting for certificate	To be verified in 2026
	Wilton, United Kingdom	The Climate Registry	-	-	Verified	Verified, waiting for certificate	To be verified in 2026
	Cincinnati, OH, USA	The Climate Registry	-	-			To be verified in 2026
	Salalah, Oman	The Climate Registry	-	-	-	Verified, waiting for certificate	To be verified in 2026
	Riyadh, Saudi Arabia	The Climate Registry	-	-	-	Verified, waiting for certificate	To be verified in 2026
	Offices	The Climate Registry	Verified	Verified	Verified	Verified, waiting for certificate	To be verified in 2026
	Altamira, TS, México	ANIQ	-	-	Verified	-	-

	AISLAPOL Santiago, Chile	ANIQ	-	-	Verified	-	-
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Note: Every year, new sites are included in the verification list.

6.4.7 ROAD TO NET ZERO

CSA 2.5.13 & 2.5.14

In pursuit of its 2030 SBTi goal, Alpek has made significant progress, while maintaining its long-term ambition of achieving carbon neutrality by 2050.

In 2023, Alpek initiated the development of its Net Zero roadmap through a comprehensive review of global decarbonization technologies and approaches. This analysis identified the facilities contributing the most to Alpek’s Scope 1 and 2 emissions, representing over 90% of the total. Three key decarbonization pathways emerged as having the greatest potential:

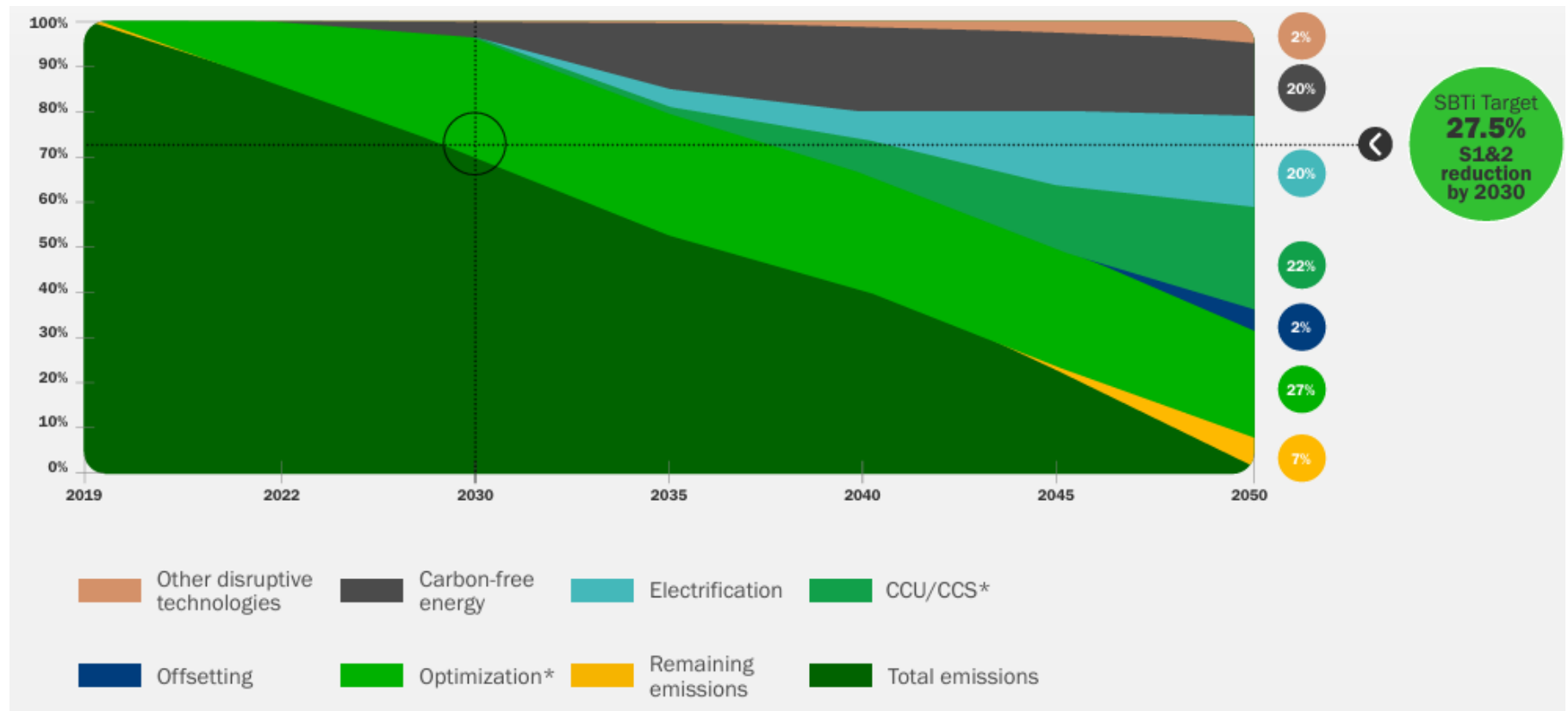
- Electrification
- Renewable Energy
- Carbon Capture, Utilization, and Storage (CCUS)

Building upon this foundation, in the initial assessment phase, site visits were conducted at the most strategic locations, culminating in the development of detailed decarbonization plans for each. In 2025, these efforts advanced further, resulting in the consolidation of investment estimates and detailed reviews with each site. Research efforts were also expanded to provide a holistic overview of progress.

Furthermore, the results confirmed that achieving long-term Net Zero goals will require continued energy-efficiency improvements, accelerated clean-energy adoption, strategic electrification, and the evaluation of CCUS as the key pathway for addressing residual thermal and process emissions, supported by ongoing technology surveillance for viable solutions.

Looking ahead, robust monitoring mechanisms and a governance model will be designed and implemented by Sustainability and Innovation to track roadmap execution at each site. In addition, emerging regulations and incentive opportunities across key markets will be mapped and integrated into the strategy to assess the feasibility of leveraging these opportunities.

6.4.8 2050 NET ZERO ROADMAP



*Note: Optimization considers process and site portfolio optimization.

This model represents an ideal scenario based on different criteria, including carbon pricing projections, a 2030–2050 implementation horizon, CCUS deployment primarily at U.S. sites, and a progressive transition to clean energy.

6.5 WASTE MANAGEMENT

GRI 306-1, 306-2 | CSA 2.3.1

Alpek continues to advance circular economy practices and responsible waste management throughout its operations. Through its recycling facilities, the Company contributes to reducing overall environmental impact compared to scenarios in which purchased PET bottles are disposed of in landfills. As Alpek progresses on its strategic priorities, it remains focused on exploring solutions to decrease landfill disposal, enhance packaging material reuse, and reduce off-spec production.

During 2025, Alpek implemented improvements in waste management infrastructure, including the construction of a hazardous materials and waste storage area equipped with designated waste classification cells. This project supports better segregation, handling, and control of waste streams at the site. In parallel, the Company continued advancing initiatives aimed at improving waste management practices and reducing the volume of waste requiring final disposal. These efforts included projects focused on decreasing the amount of special waste sent to incineration through treatment and separation processes, as well as redirecting certain by-product streams to enable the recovery of materials and their use where feasible. In addition, more than 840 participants waste management and handling training sessions across various facilities, strengthening operational practices and awareness.

In line with its long-term approach, Alpek continues progressing toward its target to develop a waste diversion plan by 2028, focusing on sites that account for approximately 90% of landfill waste, using 2023 as the baseline year. During 2025, the Company conducted working sessions to better understand site-level waste management practices, assess the current situation, and begin identifying potential diversion opportunities. These activities represent an initial step toward the development of the waste diversion plan.

In 2025, approximately 3.2% of Alpek’s total waste was classified as hazardous and therefore required controlled handling and containment, 52% of it was either recycled or reused. About 22.6% of the waste generated was recycled, reused, or commercially recovered. In addition, 40.9% of the Company’s total waste generation originates directly from its recycling operations.

To improve the monitoring and communication of its waste generation, Alpek introduced an enhanced indicator; the Productive Waste over Landfill Ratio, designed to better reflect the overall impacts of its operations given the complexity of its recycling activities.

- Productive Waste refers to waste that is utilized or repurposed in a manner that contributes to productive activities or generates value.
- Internal Productive Waste includes waste that is reused, recycled, or otherwise directed towards energy generation within the Company’s operations.
- External Productive Waste includes the volume of PET bales entering the Company’s recycling facilities, net of the volume sent to landfills from those sites.

6.5.1 NON-HAZARDOUS WASTE GENERATION AND DISPOSAL

GRI 306-4 to 6 | CSA 2.3.2 | SASB RT-CH-150a.1

Non-Hazardous Waste Disposal (ktons)	2022	2023	2024	2025
Total Generated	103.7	108.3	96.2	75.8
Total Recycled / Reused (avoided disposal)	(30.9)	(30.0)	(22.3)	(16.4)
Total Disposed	72.8	78.3	73.9	59.4

6.5.2 NON-HAZARDOUS WASTE DISPOSAL DESTINATION

GRI 306-4 to 6 | SASB RT-CH-150a.1

Non-Hazardous Waste Disposal Destination (ktons)	2022	2023	2024	2025
Landfill	60.0	66.3	64.4	51.0
Incineration with energy recovery	3.8	0.0	8.8	0.9
Composted	8.7	- ¹	- ¹	- ¹
Confined	0.2	3.8	0.0	0.0
Other	0.1	8.2	0.6	7.7
Total Disposed	72.8	78.3	73.9	59.6

1- According to CSA definition, Composted waste is considered recycled waste.

6.5.3 HAZARDOUS WASTE GENERATION AND DISPOSAL

GRI 306-2 & 306-4 | CSA 2.3.3 | SASB RT-CH-150a.1

Hazardous Waste Disposal (ktons)	2022	2023	2024	2025
Total Generated	1.8	1.8	1.8	2.5
Total Recycled / Reused (avoided disposal)	(0.5)	(0.5)	(0.7)	(1.3)
Total Disposed	1.3	1.2	1.1	1.2

6.5.4 HAZARDOUS WASTE DISPOSAL DESTINATION

GRI 306-4 | SASB RT-CH-150a.1

Waste Disposal Destination (ktons)	2022	2023	2024	2025
Landfill	0.3	0.1	0.1	0.1
Incineration with energy recovery	0.07	0.7	0.8	0.1
Composted	0.05	- ¹	- ¹	- ¹
Confined	0.2	0.2	0	0
Other	0.7	0.3	0.2	1.0
Total Disposed	1.3	1.2	1.1	1.2

1- According to CSA definition, Composted waste is considered recycled waste.

6.5.5 WASTE INTENSITY

Hazardous & Non-Hazardous Waste Intensity (tons total waste / ktons produced)	2022	2023	2024	2025
Waste Generated	16.9	20.0	16.5	14.3
Used/recycled/sold (avoided disposal)	(5.0)	(5.6)	(3.9)	(3.3)
Disposed	11.9	14.5	12.6	11.0

6.5.6 WASTE MANAGEMENT

In alignment with Alpek’s commitment to foster a circular economy, waste is internally categorized based on its material and on its disposal method, including recycling, composting, energy recovery, incineration, landfilling or sanitization. Due to confidentiality considerations, this information is not publicly disclosed, but is monitored and managed internally.

6.6 ENERGY

6.6.1 ENERGY MANAGEMENT

GRI 302-1 to 302-5 | CSA 2.2.1

In 2025, Alpek continued procuring nuclear energy at two sites in Mexico and International Renewable Energy Certificates (IRECs) for selected facilities in Chile, Argentina, Mexico, and Brazil.

Additionally, Alpek provides comprehensive training programs to strengthen employee capabilities across energy management and operational efficiency. During the year, training initiatives covered topics such as energy conservation, thermal system operations and optimization, motor efficiency, and renewable energy generation. Meanwhile, Alpek’s operation teams continuously drive improvements in energy optimization, reliability, and operational efficiency through targeted capital and infrastructure projects. Key initiatives include turbine blade replacements, heat exchanger upgrades and replacements.

Looking ahead, Alpek is actively exploring methods to decarbonize and further optimize its existing energy resources. The company is mapping out potential technologies that can support and advance these sustainability initiatives.

6.6.2 ENERGY CONSUMPTION

GRI 302-1 to 302-5 | CSA 2.2.2

Energy Consumption by Segment (million GJ)	2021	2022	2023	2024	2025
Polyester	29.2	29.7	25.6	25.2	24.5
Plastics & Chemicals	5.5	3.7	3.1	3.1	2.5
Total	34.7	33.4	28.7	28.2	27.0

6.6.3 ENERGY CONSUMPTION BY FUEL TYPE

CSA 2.2.2

Energy Consumption by Fuel (million GJ)	2021 ¹	2022 ¹	2023 ¹	2024 ¹	2025
Natural gas	15.2	13.8	12.0	11.4	10.1
Coal	-	-	-	-	-
Diesel	0.4	0.1	0.1	0.1	0.0
Fuel oil	0.0	0.3	0.2	0.2	0.0
Gasoline	0.0	0.0	0.0	0.0	0.0
Ethanol	0.0	0.0	0.0	0.0	0.0
Others	0.0	0.0	0.0	0.2	0.3
Total Direct Consumption	15.7	14.3	12.3	11.9	10.4
Electricity	7.6	7.5	6.6	6.2	6.1
% Low-Carbon Electricity ²	0.2%	2.3%	11.5%	23.5%	25.8%
% of Renewable Electricity ³	0.2%	0.2%	1.7%	2.3%	3.0%
Steam	11.5	11.6	9.8	10.1	10.4
Indirect Energy Consumption	19.1	19.1	16.4	16.3	16.6
Total Energy Consumption	34.7	33.4	28.7	28.2	27.0

1- Information updated and adjusted in accordance with new methodology

2- Low-carbon Electricity is calculated considering the consumption of nuclear and renewable energy, along with purchased Renewable Energy Certificates (RECs)

3- According to CSA definition, renewable energy is generated through inexhaustible sources, excluding nuclear energy. iRECs are considered.

6.6.4 ENERGY INTENSITY

Energy Consumption intensity (GJ / Ton Produced)	2021	2022	2023	2024	2025
Intensity	5.5	5.3	5.2	4.7	4.9

6.7 WATER MANAGEMENT

GRI 303-1, 303-2 | CSA 2.4.1

Alpek is committed to improving water efficiency across its operations while maintaining full compliance with applicable state and federal regulations. Recognizing the essential importance of water, the Company proactively addresses environmental challenges associated with this critical resource. To support this approach, Alpek regularly conducts comprehensive water risk assessments using the Aqueduct tool, which enables the identification of potential risks based on indicators such as water quality, water depletion, and water stress. This process supports the effective monitoring and reduction of water consumption, particularly in regions facing drought conditions and freshwater scarcity.

During 2025, Alpek initiated a project at its Polyester site in Brazil to secure a reliable raw water supply amid regional shortages. The project aims to create a second supply line capable of delivering up to 500 m³/h, enhancing water security, reducing the risk of shutdowns, and supporting sustainable operations in a water-scarce region. By establishing this new connection, the Company strengthens the resilience of its operations and ensures continuity in production even during periods of low water availability. Alongside these initiatives, more than 100 participants attended water management training at various facilities. Additionally, Alpek advanced the implementation of its water stewardship target by engaging directly with all sites located in high and extremely high water-stress regions, as well as those in water-scarce areas. Working sessions were conducted with each site to review local conditions, identify key risks and opportunities, and begin defining mitigation actions. In addition, on-site visits were carried out at three facilities to deepen the assessment of water-related challenges and support the development of site-specific action plans. These activities represent an important step toward ensuring that all relevant sites have water stewardship and mitigation action plans in place by 2028.

6.7.1 WATER CONSUMPTION

GRI 303-5 | CSA 2.4.2 | SASB RT-CH-140a.1

Water Consumption (Million m ³)	2022 ¹	2023 ¹	2024 ¹	2025
Total Withdrawals	149.2	133.9	140.4	124.9
Total Discharges	91.9	105.2	120.3	100.6
Total Consumption	57.2	28.8	20.1	24.3

¹- Adjustment was made to show improved verifiable data

6.7.2 WATER WITHDRAWAL BY SOURCE

GRI 303-3 | CSA 2.4.2 | SASB RT-CH-140a.1

Water Withdrawal by Source (Million m ³)	2022	2023	2024 ¹	2025
Fresh surface water, including rainwater, rivers, and lakes	141.7	126.9	134.0	114.8
Municipal Water	1.5	1.5	1.5	7.0
Brackish surface water	-	-	0.0	0.0
Groundwater – renewable	0.9	0.7	0.5	0.9
Groundwater – non-renewable	-	-	0.0	0.4
Produced/Entrained water	1.1	0.9	1.0	0.0
Third-party sources	4.1	3.9	3.4	1.8
Total	149.2	133.9	140.4	124.9

1- Adjustment was made to show improved verifiable data

6.7.3 WATER DISCHARGE BY DESTINATION

GRI 303-4 | CSA 2.4.2 | SASB RT-CH-140a.1

Water Discharge by Destination (Million m ³)	2022 ¹	2023 ¹	2024 ¹	2025
Fresh surface water	84.3	95.2	113.3	92.1
Brackish surface water	5.0	5.0	4.2	6.2
Groundwater	-	0.0	0.0	0.0
Third-party destinations	2.6	5.0	4.8	2.3
Total	91.9	105.2	120.3	100.6

1- Adjustment was made to show improved verifiable data

6.7.4 WATER TREATMENT

Water Management (million cubic meters)	2022 ¹	2023 ¹	2024 ¹	2025
Treated	35.6	49.2	58.8	39.5
Recycled	13.8	13.3	13.6	15.5
Total Treated Water	49.4	62.5	72.4	55.0

1- Adjustment was made to show improved verifiable data

6.7.5 WATER INTENSITY

Water Intensity (m ³ / Tons Produced)	2022 ¹	2023 ¹	2024 ¹	2025
Total Withdrawals	23.9	24.4	21.9	22.7
Total Consumption	9.2	5.2	3.4	4.4

1- Adjustment was made to show improved verifiable data

6.7.6 WATER RISK MANAGEMENT

GRI 303-1 | CSA 2.4.5, 2.4.5 | SASB RT-CH-140a.1

Alpek diligently monitors the water risk across its sites using the WRI Aqueduct platform. Based on the analysis results, Alpek formulates strategies to reduce water consumption and withdrawals at these locations.

Water Risk Management (Million m ³)	2022	2023	2024	2025
Operating Sites in Extremely High-Water Stress Areas (Number)	5	5	4	4
Water Withdrawals in Extremely High-Water Stress Operating Sites				
million cubic meters	1.0	0.6	0.5	1.4
% of total withdrawals	0.7%	0.4%	0.4%	1.1%
Water Consumptions in Extremely High-Water Stress Operating Sites				
million cubic meters	0.4	0.2	0.2	0.6
% of total consumption	0.7%	1.0%	0.6%	2.4%

6.8 MATERIALS

CSA 2.7.5

% of total raw materials sourced from renewable inputs	2022	2023	2024	2025
Raw Materials	0.04%	0.03%	0.03%	0.13%

6.9 PRODUCTION

To accurately measure Alpek's intensities (energy, emissions & water), production is calculated in metric tons.

Production by Segment (million tons)	2021	2022	2023	2024	2025
Polyester	5.25	5.28	4.69	5.19	4.77
Plastics & Chemicals	1.11	0.97	0.80	0.80	0.74
Total	6.36	6.25	5.49	5.99	5.51

6.10 GREEN PRODUCTS

Alpek has set the following targets related to circularity and product recycling for some of its main product segments:

OUR TARGETS

PP:

“Alpek will leverage its partnerships to develop recycling solutions for Polypropylene and increase its share of Copolymers, employed in long-term usage applications.”

EPS:

“By 2030, Alpek commits to offer up to 30% of recycled and/or bio-based content in packaging products, and expand its portfolio of highly energy-efficient products for thermal insulation applications in the construction sector up to 100%.”

Outlined in the table below is a summary of key details pertaining to Alpek’s green products:

GRI 301-2 | CSA 2.7.3

Green Products Input and Capacities (k tons)	2021	2022	2023	2024	2025
Input (bottles)	108.3	121.7	145.3	150.5	122.2
Capacity- Bottle to Flake	268	268	268	268	204
Capacity- Flake to Pellet	95	137	169	169	169
Capacity- Pellet to Single Pellet	30	70	93	78	78
Capacity- rPET sheet	-	33	33	33	33

6.10.1 LOW CARBON & AVOIDED EMISSIONS

Alpek classifies the following products as low-carbon options: rPET, PET Resin, and PET Sheet. These products exhibit minimal embedded emissions and contribute to the transition toward a low-carbon economy. Additionally, Alpek designates EPS for construction as an emissions-avoidance product. By leveraging its insulation properties, this product enables clients to reduce their environmental impact by minimizing greenhouse gas emissions associated with heating and cooling energy consumption in buildings and houses.

CSA 2.7.6

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Low carbon & avoided emissions products (%)	2021 ¹	2022 ¹	2023 ²	2024 ²	2025 ²
% of total revenue	51%	52%	61%	60%	54%

1.- Includes only rPET, PET Resin and EPS for construction

2.- Includes rPET, PET Resin, PET Sheet and EPS for construction

6.10.2 SUSTAINABLE REVENUES

Alpek generates revenues from a growing portfolio of products and services that contribute to environmental sustainability and circular economic objectives. These include recycled PET resin, recycled PET sheet, recycled EPS, bio-based EPS, and biofertilizers; all aligned with relevant EU Taxonomy categories. These offerings are based on renewable or recycled feedstocks, reduce greenhouse gas emissions, and support resource efficiency. Internal assessments confirm that these products meet sustainability criteria under widely recognized taxonomies.

Sustainable Revenues (%)	2021	2022	2023	2024	2025
% of total revenue	NA	1.8%	2.4%	2.6%	9%

6.10.3 LIFE CYCLE ASSESSMENTS (LCAs)

GRI 416-1 and 2 | CSA 2.7.2

Life Cycle Assessment Approach (% of Total Main Family Products ¹)	2021	2022	2023	2024	2025
Full LCAs	NA	9%	12%	12%	14%
Simplified LCAs	NA	6%	3%	6%	11%
Other externally recognized tools (e.g. material flow accounting, ecological footprint, MIPS)	NA	0%	0%	0%	0%

Note: NA stands for information not previously disclosed.

1.- Alpek has 35 main families' products across its business units.

6.10.4 EXPOSURE TO HAZARDOUS SUBSTANCES

CSA 2.7.4 & 2.7.6

In line with its commitment to safety and sustainability across its operations, Alpek conducted a comprehensive company-wide assessment of hazardous substances, covering products that represent 100% of its total revenue. The assessment identified that only five products contain a substance with potential impacts on human health and the environment. This substance is included in the candidate list of Substances of Very High Concern (SVHC) and is present above 0.1% by weight; however, it represents less than 0.05% of Alpek's total revenue.

To address this issue, Alpek is pursuing multiple solutions, including process optimization, product phase-outs, and the exploration of innovative alternatives such as biosolvents and biosurfactants. While both solutions show significant promise, they are still in the initial stages of development. Further research and development are required to advance these solutions toward full implementation.

By focusing on these proactive measures, Alpek aims to enhance the safety and environmental sustainability of its product portfolio, aligning with its broader commitment to responsible business practices and environmental stewardship.

6.10.5 PRODUCT DESIGN CRITERIA

GRI 2-25 | CSA 2.7.1

Alpek's R&D teams are dedicated not only to improving existing products but also to innovating new ones that align with sustainable practices. The Company's unwavering dedication to sustainability drives all R&D efforts, positioning Alpek at the forefront of environmentally responsible innovation.

When creating a new product, several key criteria are meticulously considered:

1. **Incorporation of Low Environmental Footprint Raw Materials:** Alpek prioritizes biodegradable and circular solutions as raw materials, aiming to minimize environmental impact.
2. **Resource Efficiency Across the Lifecycle:** From production to end use, Alpek ensures that its products are resource efficient. This includes minimizing water and energy consumption as well as emissions.
3. **Optimized Value Chain Impact:** Alpek designs products with transportation, distribution, and storage efficiency in mind, reducing environmental impacts throughout the value chain.
4. **Circular Economy Focus:** Alpek emphasizes effective end-of-life management for its products, contributing to a circular economy.

A clear example of the application of this Product Design Criteria is the development of Biopek – Biobased: expandable polystyrene bead manufactured using renewable feedstock under a mass-balance approach certified by ISCC Plus.

Design Criteria	Bio-fertilizer development
Sustainable Raw Materials	Incorporates renewable feedstock such as Used Cooking Oil for styrene production, which is the raw material for EPS. This process is verified through ISCC PLUS standard. Bio-based content reduces reliance on fossil resources and emissions while maintaining identical performance attributes.
Resource-efficient Product	Maintains EPS's inherent efficiency benefits: lightweight structure, low energy demand during molding, and excellent insulation properties that reduce energy usage in final applications (Construction and Packaging)
Transportation, Distribution and Storage	Lightweight material reduces logistical emissions; stable storage and handling characteristics allow optimized distribution efficiency.
Fostering Circular Economy	Fully recyclable within existing EPS recycling streams. The ISCC PLUS mass-balance attribution reinforces renewable and circular resource flows across the plastics value chain.

For additional details, readers may scan the QR code below to access the full EPD on the official website. (<https://www.environdec.com/library/epd25386>)



7. GOVERNANCE

7.1 BOARD OF DIRECTORS

Alpek’s Board Members and Top Executive Team lead a top-down approach across all sustainability efforts throughout the company. To ensure effective implementation of these initiatives, the Top Executive Team has appointed ESG Heads at the business unit level. These heads, in collaboration with the Corporate Sustainability Team led by the Sustainability Officer, have further developed Alpek’s ESG Strategy and aligned it with the company’s business objectives.

7.1.1 BOARD OF DIRECTORS COMPOSITION & INDEPENDENCE

GRI 2-9, 405-1 | CSA 1.2.1, 1.2.5

Board of Directors Composition (Number of Board Members)	2022	2023	2024	2025
Female	2	3	3	1
Male	9	11	11	12
Total	11	14	14	13

Board of Directors Independence Composition (Number of Board Members)	2022	2023	2024	2025
Independent	5	8	8	8
Independent Proprietary	2	1	1	3
Related Proprietary	2	2	3	2
Patrimonial	2	3	2	0
Total	11	14	14	13
Audit and Corporate Practices Committee	3	3	3	6

7.1.2 BOARD OF DIRECTORS ATTENDANCE

CSA 1.2.6

Board of Directors Attendance (% of attendance)	2022	2023	2024	2025
Board Meetings	98%	98%	96%	98%
Audit and Corporate Practices Committee	92%	92%	100%	100%

7.1.3 BOARD OF DIRECTORS TENURE

CSA 1.2.7

Board of Directors Tenure (Board members distribution)	2021	2022	2023	2024	2025
10+	0	8	8	8	5
8-10	8	0	0	0	0
6-7	0	0	0	2	1
3-5	1	2	2	1	3
0-2	2	1	4	3	4

7.1.4 NON-EXECUTIVE BOARD MEMBER REMUNERATION

Non-Executive Board Member Remuneration per Committee Meeting (\$ thousand MXN; after-tax remuneration)	2022	2023	2024	2025
Board Meetings: Mexican Residence or Nationality	70	115	115	130
Board Meetings: Foreign Residence or Nationality (\$ thousand USD)	-	15	15	20
Audit and Corporate Practices Committee	50	75	75	100

7.1.5 BOARD OF DIRECTORS BREAKDOWN

GRI 2-9 | CSA 1.2.2, 1.2.3, 1.2.6, 1.2.7

Name	Gender	Age (Years)	Tenure (Years)	Type (Independent, Related, Patrimonial)	Attendance Board Meetings	Attendance CPC ¹	Attendance Audit
Álvaro Fernández Garza (Chairman of the Board)	M	57	15	Related Proprietary	100%		
Rodrigo Fernández Martínez	M	50	14	Patrimonial	100%		
Armando Garza Sada	M	68	15	Independent	100%		
Francisco José Calderón Rojas	M	59	14	Independent	100%		100%
Andrés Enrique Garza Herrera	M	58	14	Independent	100%		100%
Cecilia Montserrat Ramiro Ximénez	F	53	3	Independent	100%	100%	
José de Jesús Valdéz Simanca	M	73	3	Independent	100%		
Alejandro Mariano Werner Wainfeld	M	59	3	Independent	100%	100%	
Jaime Zabludovsky Kuper	M	69	7	Independent	100%	100%	
Armando Garza Herrera	M	30	1	Independent	100%		
David Martínez Guzmán	M	68	1	Independent	100%		
Enrique Castillo Sánchez Mejorada	M	69	1	Independent	100%		100%
Guillermo Francisco Vogel Hinojosa	M	75	1	Independent	75%		

1.- CPC: Corporate Practices Committee

To ensure the effectiveness of Alpek's board of directors, internal guidelines dictate a minimum of 75% attendance for all board members during the year and the board itself is considered a one-tier system.

7.2 BOARD CODE OF ETHICS

Alpek's Code of Ethics for the Board is periodically reviewed and revised, following the guidelines of the Mexican Stock Exchange's recommended code of professional ethics for all public companies participating in the stock market. This Code of Ethics adheres to strict global ethical principles and guides the actions of both the company and its individual board members. As the code of ethics is reliant on the country's market guideline, where the native language is Spanish, you will be able to find a copy of the Spanish version of the document in the following [link](#).

7.3 BOARD OVERSIGHT

GRI 2-12, 2-13, 2-14, 2-16

Alpek's Board of Directors maintains oversight of sustainability and climate-related matters exclusively through its Audit and Corporate Practices Committee, which is composed entirely of independent members and meets on a quarterly basis. This Committee supports the Board in overseeing sustainability-related topics as part of its broader responsibilities.

In this role, the Audit and Corporate Practices Committee reviews sustainability issues and oversees sustainability- and climate-related risks and opportunities, ensuring they are appropriately integrated into the Company's risk map, aligned with business strategy, and monitored through relevant key performance indicators. The Committee also oversees the effectiveness of internal control systems, including those related to sustainability disclosures, with the external auditor validating their effectiveness.

The Chief Sustainability Officer (CSO) regularly reports to the Audit and Corporate Practices Committee on the progress of sustainability and climate initiatives, key performance outcomes, and related risks and opportunities, ensuring that these matters are formally communicated to the Board through its designated committee.

At the management level, Alpek's Leadership Team drives a top-down approach across all sustainability and climate initiatives, ensuring alignment with the Company's business objectives. To support effective implementation, Sustainability Champions have been appointed at the business unit level. These champions, together with the Corporate Sustainability Team led by the CSO, have further developed Alpek's Sustainability Strategy and ensure it is effectively embedded across operations.

The CSO also reports on progress to the Sustainability Executive Committee (C-Suite), reinforcing executive-level accountability. In addition, the Sustainability Support Team communicates updates on initiatives, performance, and key outcomes through quarterly meetings with management teams, sustainability champions, and operational taskforces across all regions.

7.3.1 BOARD MEMBERS WITH CLIMATE OVERSIGHT/RESPONSIBILITY

GRI 2-9, 2-13, 2-16 | CSA 2.5.4, 2.5.5 | CDP C1.1a

Position of individuals on the board with responsibility for climate-related issues	
Board-Level Committee	Alpek’s Audit Committee, appointed by the Board of Directors and composed entirely of independent members, oversees sustainability- and climate-related risks and opportunities. This includes ensuring these are integrated into the Company’s risk map, aligned with business strategy, monitored through relevant key performance indicators, and supported by effective internal controls consistent with IFRS S1 and S2 disclosures.
Chief Executive Officer (CEO)	Alpek’s CEO ensures that sustainability- and climate-related considerations are appropriately reflected in the Company’s overall business strategy and budgeting processes, supporting their integration into core decision-making.
Chief Financial Officer (CFO)	At Alpek, the Chief Financial Officer (CFO) also serves as the Chief Sustainability Officer (CSO). In this dual role, the CFO is responsible for driving the implementation of the Company’s sustainability strategy and overseeing the execution of sustainability-related initiatives across the organization. This includes coordinating efforts across business units, monitoring progress against defined metrics, and supporting the integration of sustainability into operations and reporting processes.

7.3.2 CLIMATE-RELATED MANAGEMENT INCENTIVES

GRI 2-24 | CSA 2.6.3 & 12.9

As part of its annual company-wide target-setting activity, Alpek follows a top-down objective process where various KPIs are established for all business units and Executive Management. These KPIs are directly linked to potential monetary remuneration at the end of the year. The KPIs differ across businesses, covering priorities such as financial, operational, sales, safety, environmental, budget, and strategic projects.

With the growing importance of ESG, Alpek’s CEO, CFO, and all business unit Presidents now have ESG KPIs integrated into their management incentives. These KPIs are cascaded down through their organizations, from VPs to Executives and operational teams. Individual remuneration is determined through an internal matrix that evaluates the aforementioned objectives (KPIs), company results, and individual behaviors.

Below is a table showcasing the types of KPIs related to Environmental, Social, or Governance that have been authorized for each individual’s objectives and were in effect for 2025. All C-Suite objectives are reviewed and approved by Alpek’s CEO, while the CEO’s objectives are reviewed by the Company’s Board of Directors.

Division	Role	ESG KPIs ¹		
		Environmental	Social	Governance
C- Suite	Alpek CEO			
	Alpek CFO			
	Sr. VP Human Capital			
	President of Polyester Business			
	President of Polypropylene Business			
	President of Expandable Styrenics Business			
	President of Specialty Chemicals Business			
	President of Natural Gas Business			

1.- Green cell denotes the person has at least one KPI related to sustainability which is tied to their end-of-year remuneration. These KPIs, among others, are then cascaded to all individual business units and senior teams.

As an added incentive for the company and its leadership to prioritize climate action, in 2023 Alpek refinanced the outstanding balance of its bond due in August 2023 through bank debt, including a US\$200 million Sustainability-Linked loan with a five-year tenor, maturing in 2028.

This financing structure continues to incorporate a pricing mechanism that incentivizes the achievement of key sustainability targets. Specifically, the terms of the facility are linked to the Company’s performance in:

- Reducing Scope 1, 2, and 3 greenhouse gas emissions (including Categories 1 and 10), and
- Lowering the Lost-Time Incident Rate (LTIR) for employees and contractors.

This transaction represents a significant milestone in integrating sustainability considerations into Alpek’s financial strategy and continues to reinforce accountability and drive measurable progress toward both climate and safety objectives.

7.4 POLICIES

As part of Alpek’s ESG Risk Management processes, the Company developed and published policies and initiatives that support compliance of its ESG Strategy across all operations.

GRI 2-23 | CSA 1.4.2, 1.7.1, 1.8.1, 3.4.1

Links
Human Rights
Diversity Equity and Inclusion (DEI)
Code of Ethics
Code of Conduct
Conflict of Interest
Whistleblower
Anticorruption
Tax
Information Security
ESG
Environmental
Water Management
Safety, Health and Well-Being
Board Code of Ethics
Supplier Code of Conduct
Responsible Investment
Risk Management
Economic Sanction

7.5 INITIATIVES

CSA 1.5.1, 2.5.13

Alpek reaffirmed its commitment to the Sustainable Development Goals (SDGs) by pledging to the Women’s Empowerment Principles (WEPs) from the United Nations Global Compact and UN Women. The Company remains dedicated to creating a safe work environment where everyone can grow, contribute, and innovate.

Since 2022, the Science Based Targets initiative (SBTi) has approved Alpek’s emission reduction commitments towards 2030. As one of the first five companies in Mexico to join and have its commitments approved, Alpek has further collaborated with SBTi and the UN Global Compact, encouraging other local companies in Mexico to participate. As of April 2026, a total of 44 companies in Mexico have validated and approved their targets with SBTi.



Additionally, in 2023, Alpek issued its first Sustainability-Linked Loan, valued at USD 200 million, reinforcing its commitment to key sustainability goals.

Links
UN Global Compact - Alpek
UN Global Compact Letter of Commitment
Science Based Targets Initiative (SBTi) – Alpek’s approval
Women Empowerment Principles (WEPs)

7.6 CODE OF BUSINESS CONDUCT

GRI 2-16 | CSA 1.5.2

Alpek’s Code of Business Conduct establishes the principles and standards that guide ethical behavior across the organization and applies to all employees. The Code is aligned with the Company’s Code of Ethics and Human Rights policies, reinforcing a culture of integrity, accountability, and respect for people. It also supports employee wellbeing and ethical decision-making by providing clear guidance on expected conduct in daily operations.

7.6.1 INTEGRITY AND TRANSPARENCY HELPLINE

GRI 2-26, 406-1 | CSA 1.5.4 & 1.5.5

As part of the process of engaging in the most transparent and effective ways with Alpek’s stakeholders, the company follows a specific process.

Alpek Policy Highlight

- The company listens to complaints from all stakeholders, including external parties such as customers, clients, suppliers, and the general public.
- Alpek is committed to processing them with transparency, fairness, keeping information confidential and protecting the whistleblower.
- Complaints can be submitted by email, website, and phone helplines.
- There is a minimum of information required for the complaint to be processed:
 - Name or anonymous
 - Person and company that is being reported
 - Date of the complaint
 - Details of the complaint
- Companies will protect the identities of the participants and will hold and manage them confidentially.

Country	Phone
Argentina	0800-444-5685
Brazil	0800-892-2016
Chile	123-00200179
Canada	1-866-238-2860
UK	0800-031-5389
Mexico	8111348760
USA	1-833-6485493
Oman	800-30700
UAE	800-62825
Saudi Arabia	800-1111-500

All business units are supported by the Alpek Integrity and Transparency Helpline

- All Alpek business units are supported by Alpek Internal Audit department, which oversees the operation of the Helpline.
- All complaints are monitored and followed up until resolution.
- It offers free and accessible multilingual communication channels to file complaints.
 - Phone available in 10 countries
 - Emails received in any language
 - Site: <https://www.alpek.com/transparency-helpline/>
- Integrity and Transparency Helpline communication and presence:
 - Internet: Websites of Alpek & subsidiaries
 - Business documents: orders, requests, invoices, etc.
 - Annual company campaigns: Screensavers, mailing, videos, posters.



7.6.2 DUE DILIGENCE PROCESS

CSA 1.5.4, 3.2.2 & 3.2.4

Alpek has established a formal due diligence process to manage and address complaints received through its Integrity and Transparency Helpline. This process applies to all Alpek sites and ensures that concerns are handled in a consistent, transparent, and confidential manner.

Due Diligence Process Steps

1. Complaint Filing

Complaints may be submitted by any stakeholder on an identifiable or anonymous basis. Alpek provides multiple accessible reporting channels to ensure broad availability, including email, telephone hotlines, web-based forms allowing individuals to report concerns in a secure and confidential manner.

2. Complaint Information Gathering

Once a complaint is received, relevant information is collected to enable proper review and handling. This includes the classification of the complaint and the verification of sufficient details to initiate the assessment process, while maintaining confidentiality and protecting the identity of the reporting party.

3. Investigation and Resolution

Complaints are formally assessed and assigned for investigation. Alpek's Internal Audit function leads the investigation and analysis, with the involvement of additional company personnel when necessary. The process includes the evaluation of findings, resolution of the case, and, where applicable, escalation to the Audit Committee for review.

If a violation or non-compliance with Alpek's Code of Conduct and/or Human Rights Policy is confirmed, appropriate disciplinary actions are implemented, which may include corrective measures and, in severe cases, termination of employment.

- All Alpek's sites are governed by this Due Diligence Process
- The Internal Audit of Alpek does the investigation and analysis.
- Depending on the complaint, additional company personnel may be involved to help the investigation.
- Violation or non-compliance, or the making of any act in violation of Alpek's Code of Conduct and/or Human Rights Policy, will result in disciplinary action, which may include termination of employment.

7.7 CORPORATE GOVERNANCE

A strong corporate governance process, supported by policies and clear statutes is fundamental to building a sustainable governance body.

7.7.1 CEO COMPENSATION – SUCCESS METRICS

CSA 1.2.9

Short-term compensation for Alpek’s CEO is measured through a formula that uses three multiplied factors to calculate the result at the end of the year. These factors are the following:

- 1) The number of months’ salary – fixed
- 2) The company bonus factor (CBF)
- 3) The performance matrix considers the results of the strategic objectives and behaviors set forth at the beginning of the year

CBF is calculated using EBITDA, the budget EBITDA is considered the target and if the company reaches the factor to use its 100%, the target includes a range +/- x%, the X% is calculated depending on the historical results of the company.

The performance matrix considers Environmental, Social, and Governance objectives set at the beginning of the year and cascaded down to the rest of the executive level. Please reference above, in the climate-related management incentives section, for a clearer understanding of the ESG objectives for the CEO and each C-suite member.

7.7.2 CEO LONG-TERM PERFORMANCE ALIGNMENT

CSA 1.2.10

Salaries and benefits for all senior officers at Alpek include base salary, benefits, and variable compensation programs. Alpek has a stock plan for the CEO and top Executive Officers, under which awards are granted and payable over five years. The cash amounts payable during this period are based on quantitative metrics such as the stock value and performance of Alpek’s stock. The Board of Directors of Alpek has appointed a technical committee to manage the plan, which reviews the estimated cash settlement of this compensation at the end of each year.

7.7.3 EXECUTIVE REMUNERATION

Annual Executive Remuneration Total (\$ million of MXN)	2022	2023	2024	2025
Executive Remuneration	424	410	351	473

7.7.4 MANAGEMENT OWNERSHIP

CSA 1.2.11 | CSA 1.2.12 & 1.2.13

Alpek does not have any specific stock ownership requirements, and none of its officers, nor its CEO, own more than 1% of Alpek’s common shares.

DUAL-CLASS SHARES	CSA 1.1.8 & 1.1.14	There are no dual-class shares in the company.
STOCK SERIES AND RIGHTS	CSA 1.1.14	Alpek only have 1 series “A”, all the shares have the same rights.

7.7.5 GOVERNMENT OWNERSHIP

CSA 1.2.14

There is no government ownership in Alpek. If any individual government officials hold shares, their ownership does not exceed 5%. Additionally, there are no golden shares in the company.

7.7.6 FAMILY OWNERSHIP

CSA 1.2.15

There is no family ownership in Alpek. Founding individuals or family members individually do not have more than 5% of the voting rights.

7.8 BOARD STRUCTURE

Alpek’s Board oversees its responsible corporate citizenship, ensuring that its business conduct is ethical and properly governed.

GRI 2-9, 2-10 | CSA 1.1.1, 1.1.2, 1.2.1

The company is comprised of a one-tier system consisting of executive, non-executive and independent directors.

Board members type | Independent “Board Independence Statement”

Alpek defines independent directors in accordance with the Mexican Security Law (article 29) and the code of corporate best practices published by the Mexican Securities Commission and the Mexican CEE (Advisory Corporate Council).

By legal provision, the Independent Council **cannot** be composed by the following persons:

- I. The relevant managers or employees of the company or of the legal entities that make up the business group or consortium to which it belongs, as well as the commissioners of the latter.
- II. Have been an employee or manager of the company during the last twelve months prior to the date of his appointment.
- III. Without being an employee or manager of the company, have significant influence^[1] or power of command^[2] over the managers of the same.

- IV. Being an advisor to the company or partner or employee of firms that act as advisers or consultants to the company or its affiliates and whose income depends significantly^[3] on this contractual relationship.
- V. Clients, service providers, suppliers, debtors, creditors, partners, directors or employees of a company that is a client, service provider, supplier, debtor or major creditor^[4]. It is considered that a client, service provider or supplier is important, when the company's sales represent more than ten percent of the total sales of the client, the service provider or the supplier, during the twelve months prior to the date of the appointment. Likewise, it is considered that a debtor or creditor is important when the amount of the credit is greater than fifteen percent of the assets of the company itself or of its counterpart.
- VI. Being an employee of a foundation, university, civil association, or civil society that receives important donations from society^[5].
- VII. Being a General Director or high-level official of a company in whose board of directors the General Director or a high-level official of the company in question participates;
- VIII. Those who are relative^[6] or related by consanguinity, affinity, or civil up to the fourth degree, as well as the spouses, the common-law wife, and the common-law partner, of any of the natural persons referred to in sections I to IV of this article.

It should be noted that in the preceding paragraphs when speaking of a company, the legal entity or persons that make up the business group to which the company belongs must be included.

A shareholder who does not exercise significant influence, or command power, or is linked to the management team of the company, may be considered as an independent director.

1. Significant influence is considered to be the ownership of rights that allow, directly and indirectly, to exercise the vote of at least 20% of the capital stock.
2. It is the ability to decisively influence the agreements adopted in assembly or councils or in management.
3. Income is considered significant if it represents more than 10% of the advisor's total income.
4. A customer or supplier is considered important when sales to or from the company represent more than 10% of the customer's or supplier's total sales, respectively. Likewise, it is considered that a debtor or creditor is important when the amount of the credit is greater than 15% of the assets of the company or its counterpart.
5. Important donations are considered to be those that represent more than 15% of the total donations received by the institution.
6. This assumption applies to the spouse and up to the fourth degree in the cases of consanguinity and affinity, for the cases of items i and ii; and to the spouse and up to the first degree in cases of consanguinity and affinity, for the cases set forth in subsections iii to vi.

7.9 BOARD DIVERSITY

CSA 1.1.3

Regarding diversity on the Board, in 2023, Alpek welcomed Cecilia Montserrat Ramiro as a new independent member. This addition helps prioritize and focus on Alpek's business strategy with a sustainability outlook. Ms. Ramiro, an expert in energy and renewable sources with over 25 years of experience, brings valuable expertise to the Board. This action aligns with Alpek's commitment to diversifying the Board's scope and expertise and improving its composition and effectiveness. In 2025, Alpek's Board of Directors was comprised of 8% female members.

7.10 BOARD EFFECTIVENESS

CSA 1.2.6

In Alpek's By-laws document, page 11, the Company declares that: "Independent board members and, where applicable, their alternates, will be selected based on their experience, ability, and professional reputation, further considering that due to their characteristics, they can perform their duties free of conflicts of interest and without being subject to personal, financial, or economic interests. Independent board members who cease to be independent during their term, must make the Board of Directors aware of this fact no later than during the next meeting of the Board."

7.10.1 BOARD ELECTION PROCESS

In Alpek, Board members undergo an annual election and re-election process.

7.11 FINANCIAL INFORMATION

GRI 201-1

Key Metrics (U.S. \$ million)	2021	2022	2023	2024	2025
Sales Volume¹ (ktons)	4,798	5,065	4,635	4,745	4,380
Polyester	3,796	4,099	3,785	3,911	3,609
Plastics & Chemicals	1,002	966	849	834	771
Production (ktons)	6,366	6,251	5,498	5,993	5,506
Polyester	5,251	5,281	4,694	5,190	4,766
Plastics & Chemicals	1,115	970	804	802	740
Revenues	7,697	10,555	7,759	7,530	6,585
Polyester	4,828	6,991	5,739	5,483	4,697
Plastics & Chemicals	2,342	2,321	1,556	1,614	1,316
Others	527	1,243	464	433	572
EBITDA	1,145	1,455	514	646	418
Polyester	618	886	281	426	216
Plastics & Chemicals	503	564	228	207	190
Others	25	5	5	13	13
Comparable EBITDA²	962	1,396	734	699	489
Polyester	458	823	497	464	267
Plastics & Chemicals	480	567	232	223	209
Others	25	5	5	12	13
Net Income (Controlling Interest)	385	679	(636)	(33)	(150)
CAPEX	227	862	277	121	170

1.- Excludes intracompany sales

2.- Excludes inventories, carry-forward effects, and non-operating, one-time (gains) losses

7.11.1 NON-AUDIT FEES

Non-Audit Fees (U.S. \$ million)	2021	2022	2023	2024	2025
Total Fee paid	0.3	0.3	0.4	0.5	0.6

7.11.2 TAXES

GRI 207-1, 207-2 | CSA 1.8.1, 1.8.2, 1.8.3

Alpek is committed to ensuring compliance with tax regulations in all countries where it operates. The Company adheres to all industry-specific regulations and prioritizes the timely payment of taxes as a key aspect of fulfilling its corporate civic duty.

Effective Tax Rate (U.S. \$ million)	2021	2022	2023	2024	2025
Income before taxes	708	1,061	-548	-29	-22
Income tax rate	30%	30%	30%	30%	30%
Statutory income tax rate expenses	-212	-318	164	9	7
Taxes for permanent differences between accounting-taxable income	10	46	-203	18	-106
Total income tax	-202	-272	-39	27	-99
Effective tax rate	29%	26%	8%	-93%	445%
Comprised as follows:					
Current income tax	-212	-264	-131	-68	-59
Deferred income tax	10	-8	92	95	-40
Total income tax	-202	-272	-39	27	-99

7.12 ORGANIZATION CONTRIBUTIONS

CSA 1.5.3, 1.6.1, 1.6.2, 1.6.3

Alpek's Contributions and Other Spendings (U.S. \$ million)	2024	2025
Interest representation / Stakeholder Engagement	0	0
Local, regional, or national political campaigns/organizations /candidates	0	0
Trade associations or tax-exempt groups	2.10	2.47
Other	0	0
Total Contributions (\$USD)	2.10	2.47
Data Coverage (% of sites)	100%	100%

7.12.1 POLITICAL INVOLVEMENT

GRI 415-1

Alpek does not make contributions from corporate funds to political campaigns, political action committees, or political parties. The Company ensures full transparency by publishing the aggregate dues paid to trade associations that engage in lobbying activities and lists trade associations to which it makes yearly payments of \$5,000 or more.

The Government Affairs (GA) team regularly assesses and evaluates Alpek's relationships with all current trade associations to ensure alignment with the company's strategies and positions. The GA team actively participates in and communicates with trade associations to help shape their agendas and priorities (e.g., serving on trade associations' boards and committees) and to maintain real-time knowledge of their advocacy positions and policies.

Alpek does not participate in any political action committees or spending in the United States and focuses solely on engaging with governments for educational purposes.

7.12.2 MOST RELEVANT CONTRIBUTIONS

CSA 1.6.1 & 1.6.2

Support Sustainable Development of Chemical industries

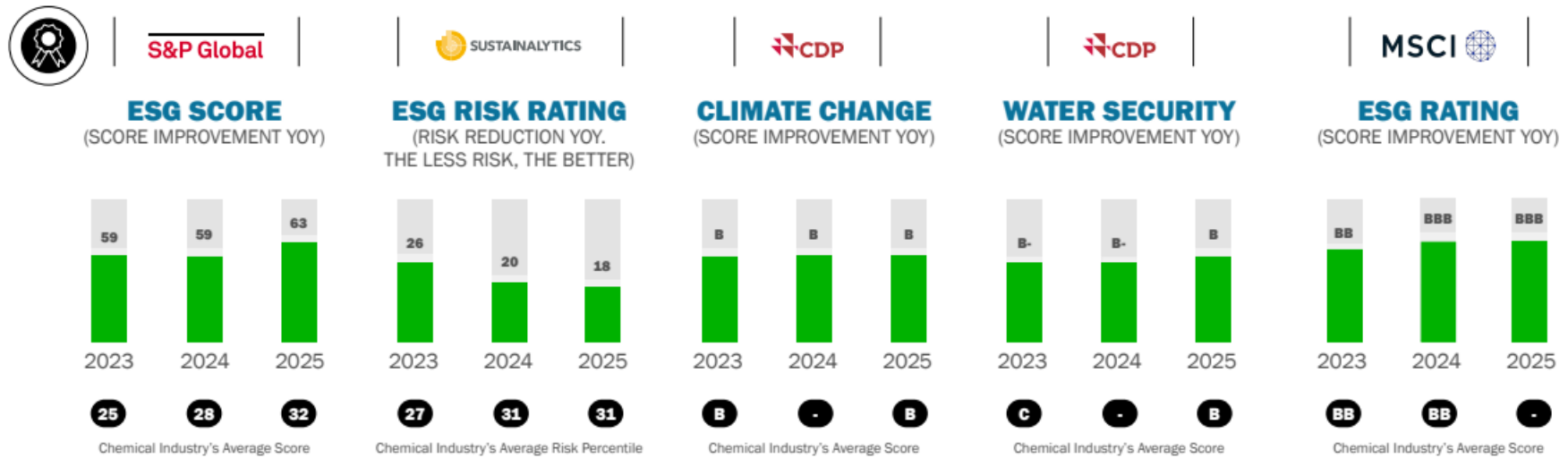
Alpek supports several institutions that promote sustainable economic and environmental development in the packaging and chemical industry across the countries where it currently operates. These contributions assist associations such as National Association for PET Container Resources (NAPCOR, ~51% of this issue spending), EPS Industry Alliance (~13%), among others. In 2025, Alpek contributed around \$1,520,000 USD.

Recycling and Circular Economy

Alpek strengthens its commitment to circularity by actively supporting various institutions, including PET Resin Association (PETRA, ~44% of this issue spending), The Recycling Partnership (~25%), among others. These institutions promote synergy among their members to enhance recycling systems, showcase emerging technologies for recycling, and foster the adoption of best recycling practices. In 2025, Alpek made a financial contribution of approximately \$420,000 USD to organizations that support this matter.

8. EXTERNAL ESG SCORES & RATINGS

Alpek maintains an unwavering commitment to the highest standards of environmental, social, and governance (ESG) performance. Leading ESG rating agencies consistently acknowledge Alpek as a benchmark within the chemical industry, highlighting its robust climate change strategy and exemplary corporate behavior. The Company actively engages in a diverse range of ESG assessments. Below, Alpek provides an overview of its ratings:



Alpek has been included as a Yearbook Member in the Sustainability Yearbook 2026 by S&P Global after achieving a score of 63 in the Corporate Sustainability Assessment (CSA).

S&P Global

ISSUE 112025

ALPEK, S.A.B. de C.V.
Chemicals

S&P Global, based in the US, annually evaluates companies' sustainability performance using environmental, social, and governance (ESG) criteria through its Corporate Sustainability Assessment (CSA) and publishes the top-performing companies in the Sustainability Yearbook. In the 2025 CSA, only 848 companies were included as Yearbook Members out of more than 9,200 companies across 59 industries assessed for the 2026 Sustainability Yearbook.

**Sustainability
Yearbook Member**

Corporate Sustainability
Assessment (CSA) 2025

This recognition reflects Alpek's ongoing commitment to integrating sustainable practices across its operations and creating long-term value for its stakeholders. The Company will continue to strengthen its ESG strategy, advancing initiatives focused on climate change mitigation, resource efficiency, and circular economy, while reinforcing its position as a responsible leader in the industry.

63/100 | Score Date: 11/2025 | For more details visit www.spglobal.com/csascore

9. COVERAGE

CSA 1.1.1

This report covers the operation performance of all companies under Alpek SAB, where Alpek holds ownership of 50 percent or more of the total shares.

9.1 COVERAGE OF SOCIAL INDICATORS

Social Indicators (% of sites)	2021	2022	2023	2024	2025
Workforce	100%	100%	100%	100%	100%
Diversity, Equity, & Inclusion	NA	NA	100%	100%	100%
Human Capital Management					
Training & Development	NA	NA	88%	97%	100%
Human Capital Return on Investment	NA	NA	100%	100%	100%
Talent Attraction & Retention					
Employee Hiring	NA	NA	97%	94%	100%
Maternity & Paternity Leave Cases	NA	NA	73%	97%	100%
Employee Turnover Rate	NA	NA	94%	97%	100%
Employee Engagement Rate	NA	NA	86%	86%	93%
Freedom of Association	NA	NA	100%	100%	100%
Community Engagement	NA	NA	91%	100%	100%
Safety	100%	100%	100%	100%	100%
Human Rights & Code of Ethics	NA	NA	100%	100%	100%
Customer Satisfaction	NA	NA	94%	91%	25%

9.2 COVERAGE OF ENVIRONMENTAL INDICATORS

Environmental Indicators (% of sites)	2021	2022	2023	2024	2025
Biodiversity	NA	NA	100%	100%	100%
Emissions					
Reported Emissions (Scope 1 & Scope 2)	100%	100%	100%	100%	100%
Emissions Intensity	100%	100%	100%	100%	100%
Scope 3 emissions	100%	100%	100%	100%	100%
Other GHG Emissions except. COD	100%	100%	100%	100%	100%
Chemical Oxygen Demand	100%	100%	83%	100%	97%
Waste Management					
Non-hazardous Waste	100%	100%	100%	100%	100%
Hazardous Waste	100%	100%	100%	100%	100%
Energy					
Energy Consumption	100%	100%	100%	100%	100%
Energy Intensity	100%	100%	100%	100%	100%
Water Management	100%	100%	100%	100%	100%
Materials	100%	100%	100%	100%	100%
Production	100%	100%	100%	100%	100%

10. CERTIFICATIONS

CSA 2.1.2

Product	Location	Certification
PTA	Altamira, TS, Mexico	ISO 9001, ISO 14001
	Columbia, SC, USA	ISO 9001, ISO 14001
	Ipojuca, PE, Brazil	ISO 9001, ISO 14001, FSSC 22000, Eco Vadis, Responsible Care
	Cosoleacaque, Ver., Mexico	ISO 9001, ISO 14001
PET Resin	Columbia, SC, USA	ISO 9001, ISO 14001
	Ipojuca, PE, Brazil	ISO 9001, ISO 14001, FSSC 22000, Eco Vadis, Responsible Care
	Bay St. Louis, MS, USA	ISO 9001, ISO 14001, SMETA
	Wilton, UK	ISO 9001, ISO 14001, Eco Vadis, FSSC 22000, SEDEX
	Zárate, BA, Argentina	ISO 9001, SMETA, FSSC 22000
	Cosoleacaque, VZ, Mexico	ISO 9001, ISO 14001, BRCGS 6, HACCP, Halal, GEI
	Montreal, Quebec, Canada	ISO 9001, ISO 14001, ISO 450001, FSSC 22000, Halal
PET Sheet	Salalah, Oman	ISO 9001, ISO 14001, ISO 45001, ISO 17025, ISCC Plus, BRCGS 6, Halal, HACCP, CFR 21
	Cincinnati, OH, USA	ISO 9001, ISO 14001, ISO 45001, ISO 17025, ISCC Plus, BRCGS 6, Halal, HACCP, CFR 21
PET Packaging	Riyadh, Saudi Arabia	ISO 9001, BRCGS 6, HACCP, Halal
rPET	Pacheco, BA, Argentina	SMETA
	Reading, PA, USA	ISO 9001
	Richmond, IN, USA	ISO 9001, ISO 14001, UL 2809
PP	Altamira, TS, Mexico	ISO 9001, ISO 14001, Responsabilidad Integral, Medalla Bronce EcoVadis
Expandable Polystyrene	Altamira, TS, Mexico	ISO 9001, UL GreenGuard Cert., FM approved, ICC ES, Responsabilidad Integral, International Sustainability & Carbon Certification (ISCC Plus), ISO 14001, SCS (Recycled Content Standard), C-TPAT, IREC
	Guaratinguetá, SP, Brazil	ISO 9001, ISO 14001, IREC
	Painesville, OH, USA	ISO 9001, ISO 14001, Factory Mutual (FM) Approvals, UL Green Guard Cert., ICC-ES, ISCC Plus

	Concón, Valpo, Chile	ISO 9001, ISO 14001, IREC
	General Lagos, SF, Argentina	ISO 9001, IS 014001, IREC
Molded EPS	Santiago, Region Metropolitana, Chile	ISO 9001, PEC, IREC
	Puerto Montt, Los Lagos, Chile	BRCGS v7, PEC
	Punta Arenas, Patagonia, Chile	BRCGS v7
Others	Lerma, MC, Mexico	Sistemas de Gestión de Calidad de Administración de Responsabilidad Integral OEA, ISO 9001, C-TPAT
	El Carmen, NL, Mexico	ISO 450001, ISO 9001

11. GRI INDEX

Standard #	Standard	Answer / Location	Material Aspect	SDG 2030
GENERAL DISCLOSURES				
1: Organizational Profile				
2-1	Organizational details	ALPEK S.A.B de C.V. Annual Report 2025, page 6		
2-2	Entities included in the organization's sustainability reporting	All financial-controlled entities. Annual Report 2025, page 3 Sustainability Report section 2		
2-3	Reporting period, frequency and contact point	The period covered is Jan 1 st to Dec 31 st 2025. Alpek publishes its report annually. Contact: egonzalez@alpek.com		
2-4	Restatements of information	Any restatement of information is indicated throughout the report and/or this booklet. Sustainability Report section 2		
2-5	External assurance	Some key sustainability data is in the process of being assured by an external party, the letter of assurance will be reported in Alpek's website		
2-6	Activities, value chain and other business relationships	Annual Report 2025, pages 6, 12, and 48		
2-7	Employees	Sustainability Report 2025, section 5.1	Diversity, Equity and Inclusion	
2-8	Workers who are not employees	Not applicable. Alpek does not have workers who are not employed formally by the Company.		
2-9	Governance structure and composition	Annual Report 2025, pages 19 and 22 Sustainability Report 2025, sections 7.1.1, 7.1.5, 7.3.1, 7.8	Sustainable Corporate Governance	
2-10	Nomination and selection of the highest governance body	Annual Report 2025, page 19 Sustainability Report 2025, section 7.8 Alpek's Board of Directors is currently composed of 13 members, all of them appointed as full-fledged directors, with no alternate directors in place. The current directors were elected for the year 2025 at the Annual General Shareholders' Meeting that took place on April 1 st of that same year. The members of the Board of Directors are chosen based on their professionalism, business trajectory, leadership, experience and alignment with Alpek's values. No distinction is made for diversity factors such as gender, race, nationality and / or personal belief.	Sustainable Corporate Governance	
2-11	Chair of the highest governance body	Annual Report 2025, pages 19 and 22.		

Standard #	Standard	Answer / Location	Material Aspect	SDG 2030
		Sustainability Report 2025, section 7.1.4 and 7.1.5		
2-12	Role of the highest governance body in overseeing the management of impacts	Annual Report 2025, page 19 and 22	Sustainable Corporate Governance ESG Risk and Impact Management	Goal 17: Partnerships for the goals
2-13	Delegation of responsibility for managing impacts	Annual Report 2025, pages 19 and 20 Sustainability Report 2025 section 7.3	Sustainable Corporate Governance ESG Risk and Impact Management	Goal 17: Partnerships for the goals
2-14	Role of the highest governance body in sustainability reporting	Sustainability Report 2025 section 7.3	Sustainable Corporate Governance ESG Risk and Impact Management	
2-15	Conflicts of interest	<p>Alpek has a Conflict of Interest policy for the members of the Board of Directors and for its employees. This establishes that the responsibilities and duties of the members of the Board are governed by the Mexican Securities Market Law (LMV), applicable in Mexico to securities issuers, considering the Code of Professional Ethics of the Mexican Stock Market Community, the Code of Best Corporate Practices, and the internal regulations of the Mexican Stock Exchange. In accordance with the LMV, the members of the Board have a duty of diligence, so they must always act in good faith in the best interest of the company. They must keep confidentiality with respect to information and / or public matters of the company, as well as refrain from participating and being present in the deliberation and voting on matters that represent a conflict of interest. By policy, those members of the Board who may have a conflict of interest in the decision on any matter, must inform the Chairman and the other members, as well as refrain from participating in the discussion and exercising their vote at the meetings. In the case of employees, Alpek's policy states that they should avoid any situation in which their interests differ from those of the company. All employees who may have interests or relationships with current or potential suppliers or customers should inform their immediate supervisor.</p> <p>Annual Report 2025, page 20, 35</p>	Sustainable corporate governance	

Standard #	Standard	Answer / Location	Material Aspect	SDG 2030
2-16	Communication of critical concerns	Sustainability Report 2025, sections 7.3, 7.6	Sustainable Corporate Governance	
2-17	Collective knowledge of the highest governance body	Each year, the learning dynamic within Alpek is strengthened in all areas of the company, including Alpek's management team. Alpek aims to continue with this practice, improving in every ESG area. Annual Report 2025, page 22 Sustainability Report 2025, sections 7.3.1 and 7.3.2		
2-18	Evaluation of the performance of the highest governance body	There are several evaluation methods for directors that measure various factors: attendance to meetings of the Board and the committees to which they belong, up to their participation in the deliberations and the effectiveness of the strategic decisions taken.	Sustainable Corporate Governance	
2-19	Remuneration Policies	Sustainability Report 2025, section 7.1.4		
2-20	Process to determine remuneration	Sustainability Report 2025, section 7.7.1 Apart from this, additional information is confidential for safety reasons.		
2-21	Annual total compensation ratio	This information is confidential for safety reasons.		
2-22	Statement on sustainable development strategy	Annual Report 2025, pages 3 and 28	ESG Risk and Impact Management	
2-23	Policy commitments	Annual Report 2025, pages 31, 34, 35, 36, 43, and 44 Sustainability Report 2025, sections 7.2 and 7.6	ESG Risk and Impact Management	
2-24	Embedding policy commitments	Annual Report 2025, pages 31, 34, 43, and 44 Sustainability Report 2025, section 7.3.2	ESG Risk and Impact Management	
2-25	Processes to remediate negative impacts	Annual Report 2025, pages 43, 44, and 57 Sustainability Report 2025, section 6.10.5	ESG Risk and Impact Management	
2-26	Mechanisms for seeking advice and raising concerns	Annual Report 2025 pages 43 and 44 Sustainability Report 2025, 7.6.1	ESG Risk and Impact Management	
2-27	Compliance with laws and regulations	Alpek complies strictly with all laws and regulations that pertains to its industry. Annual Report 2025, page 15 Sustainability Report 2025, section 5.7.2	Compliance and Transparency	
2-28	Membership in associations	Annual Report 2025, page 17 Sustainability Report 2025, section 5.5.1	Compliance and Transparency	
2-29	Approach to stakeholder engagement	Annual Report 2025, pages 17 and 32	ESG Risk and Impact Management	
2-30	Collective bargaining agreements	Sustainability Report 2025, section 5.4.9	Human Rights	

Standard #	Standard	Answer / Location	Material Aspect	SDG 2030
GRI 3 Material Topics 2021				
3-1	Process to determine material topics	Annual Report 2025, pages 32 and 33 Sustainability Report 2025, section 3	Sustainable Corporate Governance ESG Risk and Impact Management	
3-2	List of material topics	Annual Report 2025, page 33 Sustainability Report 2025, section 3	ESG Risk and Impact Management	
3-3	Management of material topics	Sustainability Report 2025 section 3 and 4.4	ESG Risk and Impact Management	
ECONOMIC PERFORMANCE				
201: Economic Performance 2016				
201-1	Direct economic value generated and distributed	Annual Report 2025, pages 10, 28, and 46		Goal 2: Zero Hunger Goal 5: Gender equality Goal 7: Affordable and clean energy Goal 8: Decent work and economic growth Goal 9: Industry, innovation and infrastructure
201-2	Financial implications and other risks & opportunities due to climate change	Annual Report 2025, pages 27, 28, and 29 Sustainability Report 2025, sections 4.2, 4.3, 4.6	Climate Change Strategy	Goal 13: Climate action
201-3	Defined benefit plan obligations and other retirement plans	The pension plans, support for education and medical assistance are available to 100% of Alpek's employees. The pension system is a fixed contribution plan to which the company and employees contribute the same amount, which ranges from 4 to 17% of the employee's total salary and varies according to applicable labor regulations. The resources to cover these benefits are covered 100% by the company. Indelpro: started in 2007 a fund called "grow" by 4%. Alpek Polyester: started in 2007 a program through "Old Mutual" where the company considers a 4% of the base salary. Polioles: started in 2007 a fund called "Skandia" and is a contribution between 4% to 13.44%.	Occupational Safety	Goal 8: Decent work and economic growth
201-4	Financial assistance received from government	Alpek does not receive any financial aid from governments.		
202: Market Presence 2016				

Standard #	Standard	Answer / Location	Material Aspect	SDG 2030
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Country Minimum wage ratio - Alpek vs. legal minimum wage: Mexico 1.41 to 1, United States 2.53 to 1	Diversity, Equity and Inclusion	Goal 4: Gender equality
202-2	Proportion of senior management hired from the local community	Approximately 79% of managers come from the same community where the operation is located.	Social Impact	Goal 8: Decent work and economic growth
204: Procurement Process 2016				
204-1	Proportion of spending on local suppliers	Approximately 34% of Alpek's spending comes from local suppliers.	Value Chain Management	Goal 12: Responsible consumption and production
205: Anti-Corruption 2016				
205-1	Operations assessed for risks related to corruption	All of Alpek's plants.	ESG Risk and Impact Management	Goal 16: Peace, justice and strong institutions
205-3	Confirmed incidents of corruption and actions taken	Sustainability Report 2025, section 5.7.2	ESG Risk and Impact Management	Goal 16: Peace, justice and strong institutions
206: Anti-Competitive Behavior 2016				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	In 2025 there was no legal action against Alpek related to this aspect.		Goal 16: Peace, justice and strong institutions
ENVIRONMENT				
301: Materials 2016				
301-1	Materials used by weight or volume	Sustainability Report 2025, section 6.8	Circularity and Product Responsibility	Goal 8: Decent work and economic growth Goal 12: Responsible consumption and production
301-2	Recycled input materials used	Annual report page 58 Sustainability Report 2025, section 6.10	Circularity and Product Responsibility Innovation and Sustainable Development	Goal 8: Decent work and economic growth Goal 12: Responsible consumption and production
301-3	Reclaimed products and their packaging materials	Annual report page 54 Please refer to External Productive Waste concept.	Circularity and Product Responsibility Environmental Management	Goal 8: Decent work and economic growth Goal 12: Responsible consumption and production
302: Energy 2016				
302-1	Energy consumption within the organization	Annual Report 2025, page 53	Climate Change Strategy	Goal 13: Climate Action

Standard #	Standard	Answer / Location	Material Aspect	SDG 2030
		Sustainability Report 2025, section 6.6		
302-3	Energy intensity	Annual Report 2025, page 53 Sustainability Report 2025, section 6.6	Climate Change Strategy	Goal 13: Climate action
302-4	Reduction of energy consumption	Annual Report 2025, page 53 Sustainability Report 2025, section 6.6	Climate Change Strategy	Goal 13: Climate action
303: Water and Effluents 2018				
303-1	Interactions with water as a shared resource	Alpek collaborates with authorities and complies with water-related regulations in all operations. Annual Report 2025, page 56 Sustainability Report 2025, section 6.7	Water Management Environmental Management	Goal 6: Clean water or sanitation
303-2	Management of water discharge-related impacts	Annual Report 2025, page 56 Sustainability Report 2025, section 6.7	Water Management	Goal 6: Clean water and sanitation
303-3	Water withdrawal	Annual Report 2025, page 56 Sustainability Report 2025, section 6.7	Water Management	Goal 6: Clean water and sanitation
303-4	Water discharge	Annual Report 2025, page 56 Sustainability Report 2025, section 6.7	Water Management	Goal 6: Clean water and sanitation
303-5	Water consumption	Annual Report 2025, page 56 Sustainability Report 2025, section 6.7	Water Management	Goal 6: Clean water and sanitation
101: Biodiversity 2021				
101-1	Policies to halt and reverse biodiversity loss	Certain Alpek operations are located close to areas of high biodiversity. In the United States, Columbia plant is located 24 km from the Congaree National Park, while the Zárate plant in Argentina, is less than 25 km from the Paraná Delta Biosphere Reserve. Given that these are high-value areas for water and biodiversity, these facilities implement activities that contribute to water conservation and nearby habitats, such as funding habitat recovery and giving talks on species conservation. Biodiversity care is included in Alpek's Environmental Management Policy.	Environmental Management	Goal 6: Clean water and sanitation Goal 14: Life below water Goal 15: Life on land
101-2	Management of biodiversity impacts	Annual Report 2025, page 55 Sustainability Report 2025, section 6.3 The organization applies the mitigation hierarchy (avoid → minimize → restore/rehabilitate → offset) and implements transformative and additional conservation actions to manage significant biodiversity impacts across operations and supply chain. Site-level biodiversity management plans are developed where relevant, and suppliers are engaged to improve traceability, certification, and risk mitigation.	Environmental Management	Goal 6: Clean water and sanitation Goal 14: Life below water Goal 15: Life on land

Standard #	Standard	Answer / Location	Material Aspect	SDG 2030
101-4	Identification of biodiversity impacts	<p>Annual Report 2025, page 55</p> <p>Sustainability Report 2025, section 6.3</p> <p>The organization identifies sites and supply-chain products/services with the most significant actual and potential impacts based on direct drivers, ecosystem sensitivity, presence of threatened species, and proximity to ecologically sensitive areas, using primary, secondary, and modeled data and assessing severity/likelihood.</p>	Environmental Management	<p>Goal 6: Clean water and sanitation</p> <p>Goal 14: Life below water</p> <p>Goal 15: Life on land</p>
101-5	Locations with biodiversity impacts	<p>Annual Report 2025, page 55</p> <p>Sustainability Report 2025, section 6.3</p> <p>The organization reports location and size (ha) of sites with the most significant impacts and whether they are in or near ecologically sensitive areas (e.g., protected areas, KBAs, high ecosystem integrity, rapid decline in integrity, high physical water risk), along with site activities and countries/jurisdictions for high-impact supply-chain products.</p>	Environmental Management	<p>Goal 6: Clean water and sanitation</p> <p>Goal 14: Life below water</p> <p>Goal 15: Life on land</p>
101-6	Direct drivers of biodiversity loss	<p>Annual Report 2025, page 55,</p> <p>Sustainability Report 2025, section 6.3</p> <p>The organization discloses, by site, information on: (i) land/sea use change (ha converted; ecosystem types before/after; cut-off/reference date), (ii) exploitation of natural resources (harvested wild species; water withdrawal/consumption), (iii) pollution (types and quantities of significant pollutants), and (iv) invasive alien species (introduction pathways). Supply-chain data are provided by country/jurisdiction.</p>	Environmental Management	<p>Goal 6: Clean water and sanitation</p> <p>Goal 14: Life below water</p> <p>Goal 15: Life on land</p>
101-7	Changes to the state of biodiversity	<p>Annual Report 2025, page 55</p> <p>Sustainability Report 2025, section 6.3</p> <p>For each affected ecosystem, the organization reports ecosystem type, size (ha), and ecosystem condition for the base year and current period, using adequate methods/assumptions (e.g., ecosystem integrity,</p>	Environmental Management	<p>Goal 6: Clean water and sanitation</p> <p>Goal 14: Life below water</p> <p>Goal 15: Life on land</p>

Standard #	Standard	Answer / Location	Material Aspect	SDG 2030
		fragmentation, species abundance) to monitor trends and support impact management.		
305: Emissions				
305-1	Direct (Scope 1) GHG emissions	Annual Report 2025, page 53 Sustainability Report 2025, section 6.4	Climate Change Strategy	Goal 13: Climate action
305-2	Energy indirect (Scope 2) GHG emissions	Annual Report 2025, page 53 Sustainability Report 2025, section 6.4	Climate Change Strategy	Goal 13: Climate action
305-3	Other indirect (Scope 3) GHG emissions	Sustainability Report 2025, section 6.4	Climate Change Strategy	Goal 13: Climate action
305-4	GHG emissions intensity	Sustainability Report 2025, section 6.4	Climate Change Strategy	Goal 13: Climate action
305-5	Reduction of GHG emissions	Annual Report 2025, page 51, 52, and 53 Sustainability Report 2025, section 6.4	Climate Change Strategy	Goal 13: Climate action
305-6	Emissions of ozone-depleting substances (ODS)	Alpek does not emit these substances.	Climate Change Strategy	Goal 13: Climate action
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Sustainability Report 2025, section 6.4	Climate Change Strategy	Goal 13: Climate action
306: Effluents and Waste				
306-1	Waste generation and significant waste-related impacts	Annual Report 2025, page 54	Circularity and Product Responsibility	Goal 12: Responsible consumption and production
306-2	Management of significant waste-related impacts	Annual Report 2025, page 54 Sustainability Report 2025, section 6.5	Circularity and Product Responsibility	Goal 12: Responsible consumption and production
306-3	Waste generated	Annual Report 2025, page 54 Sustainability Report 2025, section 6.5		
306-4	Waste diverted from disposal	Sustainability Report 2025, section 6.5	Circularity and Product Responsibility	Goal 12: Responsible consumption and production
306-5	Waste directed to disposal	Sustainability Report 2025, section 6.5	Circularity and Product Responsibility	Goal 12: Responsible consumption and production
308: Supplier Environmental Assessment				
308-1	New suppliers that were screened using environmental criteria	Annual Report 2025, 48 and 49	Value Chain Management	Goal 12: Responsible consumption and production Goal 13: Climate Action
SOCIAL				
401: Employment				
401-1	New employee hires and employee turnover	Sustainability Report 2025, section 5.4.1		Goal 5: Gender equality Goal 8: Decent work and economic growth
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Non-management workers have bonuses, vacation bonuses, pantry bonuses, savings funds, recognition for years of service, and pension plan. Temporary and part-time employees do not have the pension plan.		Goal 8: Decent work and economic growth

Standard #	Standard	Answer / Location	Material Aspect	SDG 2030
401-3	Parental leave	Sustainability Report 2025, section 5.4.5		Goal 5: Gender equality Goal 8: Decent work and economic growth
402: Labor / Management Relations				
402-1	Minimum notice periods regarding operational changes	The minimum term is two weeks.		Goal 8: Decent work and economic growth
403: Occupational Health and Safety				
403-1	Occupational health and safety management system	All Alpek's plants have certifications in health and safety management systems, according to the health and safety regulations of their countries. Annual Report 2025, page 42. Sustainability Report 2025, section 5.6	Occupational Safety	Goal 8: Decent work and economic growth
403-2	Hazard identification, risk assessment, and incident investigation	In accordance with the established management systems, the appropriate risk identification procedure is carried out at each plant. For direct workers, some of these actions are: start the day with the identification that the safety equipment is complete and in optimal conditions; walk through the plant for risk identification; documented procedures on how to act if one is detected; review checklist (Pause, Think, Act). For indirect workers who are at its facilities, the same applies, in addition to having evaluations that Alpek performs on their employers so that they provide adequate safety measures. Not all plants carry out this exercise with indirect workers. All workers must report the incident or risk immediately to take corrective action. Sustainability Report 2025, section 5.6	Occupational Safety	Goal 3: Good health and well-being Goal 8: Decent work and economic growth
403-3	Occupational health services	Alpek is committed to safeguarding employee well-being and workplace safety through comprehensive occupational health services. These include regular medical check-ups, assistance programs, and on-site medical specialists, with a strong focus on preventive care and compliance with industry's best practices. While internal records are maintained, Alpek is actively working to standardize its data collection processes to enhance consistency and comparability.	Occupational Safety	Goal 3: Good health and well-being Goal 8: Decent work and economic growth
403-4	Worker participation, consultation, and communication on occupational health and safety	Workers have various means of communication to convey any concern or need in occupational health and safety issues. No worker starts working at the plant if he does not	Occupational Safety	Goal 8: Decent work and economic growth

Standard #	Standard	Answer / Location	Material Aspect	SDG 2030
		take an induction course for his work and the risks that it may have.		
403-5	Worker training on occupational health and safety	Annual Report 2025, page 42	Occupational Safety	Goal 3: Good health and well-being Goal 8: Decent work and economic growth
403-6	Promotion of worker health	Alpek promotes employee health and well-being through a range of initiatives, including wellness programs, health fairs, educational sessions, and awareness campaigns, with a particular emphasis on women's health. These initiatives are continuously monitored to assess their impact; however, detailed quantitative data is not included in this report	Occupational Safety	Goal 3: Good health and well-being Goal 8: Decent work and economic growth
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Sustainability Report 2025, section 5.6	Occupational Safety	Goal 3: Good health and well-being Goal 8: Decent work and economic growth
403-8	Workers covered by an occupational health and safety management system	100% of Alpek's employees are covered by its plans established in the health and safety systems. Sustainability Report 2025, section 5.6	Occupational Safety	Goal 3: Good health and well-being Goal 8: Decent work and economic growth
403-9	Work-related injuries	Annual Report 2025, page 42 Sustainability Report 2023, section 5.6	Occupational Safety	Goal 3: Good health and well-being Goal 8: Decent work and economic growth
403-10	Work-related ill health	Sustainability Report 2025, section 5.6	Occupational Safety	Goal 3: Good health and well-being Goal 8: Decent work and economic growth
404: Training and Education				
404-1	Average hours of training per year per employee	Sustainability Report 2025, section 5.3		Goal 4: Quality education Goal 5: Gender equality Goal 8: Decent work and economic growth
404-2	Programs for upgrading employee skills and transition assistance programs	Sustainability Report 2025, section 5.3		Goal 8: Decent work and economic growth
404-3	Percentage of employees receiving regular performance and career development reviews	Sustainability Report 2025, section 5.3		Goal 5: Gender equality
405: Diversity and Equal Opportunities				
405-1	Diversity of governance bodies and employees	Annual Report 2025, page 41 Sustainability Report section 5 and 7.1.1	Diversity, Equity and Inclusion	Goal 5: Gender equality

Standard #	Standard	Answer / Location	Material Aspect	SDG 2030
405-2	Ratio of basic salary and remuneration of women to men	Annual Report 2025, page 41 Sustainability Report 2025, section 5.2.2	Diversity, Equity and Inclusion	Goal 5: Gender equality
406: Non-Discriminatory				
406-1	Incidents of discrimination and corrective actions taken	Sustainability Report 2025, section 7.6.1		Goal 5: Gender equality Goal 16: Peace, justice and strong institutions
407: Freedom of Associations and Collective Bargaining				
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Alpek has not identified any supplier or operation with this risk.	Value Chain Management	Goal 8: Decent work and economic growth Goal 16: Peace, justice and strong institutions
408: Child Labor				
408-1	Operations and suppliers at significant risk for incidents of child labor.	Alpek has not identified any supplier or operation with this risk.	Value Chain Management	Goal 8: Decent work and economic growth Goal 16: Peace, justice and strong institutions
409: Forced or Compulsory Labor				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Alpek has not identified any supplier or operation with this risk.	Value Chain Management	Goal 8: Decent work and economic growth Goal 16: Peace, justice and strong institutions
410: Security Practices				
410-1	Security personnel trained in human rights policies or procedures	Sustainability Report 2025 section 5.3.2	Human Rights	Goal 8: Decent work and economic growth Goal 16: Peace, justice and strong institutions
411: Rights of Indigenous People				
411-1	Incidents of violations involving rights of indigenous people	In 2025, there were no incidents or violations related to indigenous people.	Social Impact	
413: Local Communities				
413-1	Operations with local community engagement, impact assessments, and development programs	In 2025, Alpek formalized its community engagement efforts by implementing its Stakeholder Engagement Policy , which establishes corporate guidelines for transparent, inclusive, and continuous engagement with local communities across all operations.	Social Impact	Goal 17: Partnerships for the goals
415: Public Policy				
415-1	Political contributions	Alpek does not grant contributions to parties or political representatives.		Goal 16: Peace, justice and strong institutions

Standard #	Standard	Answer / Location	Material Aspect	SDG 2030
		Sustainability Report 2025, section 7.12.1		
416: Customer Health and Safety				
416-1	Assessment of the health and safety impacts of product and service categories	Sustainability Report sections 6.10.4 & 6.10.5	Value Chain Management	Goal 16: Peace, justice and strong institutions
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	In 2025, there were no cases of non-compliance with this concept.	Value Chain Management	Goal 16: Peace, justice and strong institutions
418: Customer Privacy				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data.	In 2025, Alpek experienced a minor security breach in its email system a few months ago; however, the Company has since implemented corrective measures to resolve it and reduce the likelihood of it happening again.	Value Chain Management Cybersecurity	Goal 16: Peace, justice and strong institutions

12. GLOSSARY

Topic	Definition
Areas of Water Stress and Scarcity	Includes areas of medium high, high, and very high–water stress based on World Resources Institute Aqueduct data.
Biosolvents	A biosolvent is a solvent derived from biological or renewable sources, such as biomass, plant oils, sugars, or agricultural waste. Biosolvents are used to dissolve, clean, or extract substances, providing a more sustainable alternative to conventional petrochemical solvents.
Biosurfactants	Biosurfactants are surface–active compounds produced by microorganisms (such as bacteria, yeast, or fungi) or derived from biological sources. They reduce surface or interfacial tension between immiscible phases, such as oil and water.
Chemical Oxygen Demand (COD)	The capacity of water to consume oxygen during the decomposition of organic matter and the oxidation of inorganic chemicals such as Ammonia and nitrite. COD measurements are commonly made on samples of waste waters or of natural waters contaminated by domestic or industrial waste. In wastewater treatment, the COD is used as an index to assess the effect discharged wastewater will have on the receiving environment.
Circularity	All products that have a circularity focus are manufactured in a way so they can be disassembled or come to their end–of–life and their materials will either be broken down by nature or returned to production. It means that these products are designed, and developed with their end–of–life taken into consideration.
Clean Industry Certification	Certification granted by The Mexican Environmental Protection Agency (PROFEPA) to companies that comply with Environmental legislation.
COSO	Committee of Sponsoring Organizations of the Treadway Commission is an organization that provides widely used frameworks for internal control and risk management to support effective governance and reliable reporting.
DPET	Advanced Technology for PET Sheet Production with a 2% Lower Carbon Footprint Compared to Industry Standards
Fatality	A fatality is any death of an employee or contractor as a result of a work–related incident.
Greenhouse Gases (GHG)	Components of the atmosphere absorb and emit radiation within the infrared range, causing the Earth’s surface temperature to increase.
GRI	GRI stands for Global Reporting Initiative, which is an international nonprofit organization that helps companies, governments and other organizations to manage, and communicate their economic, environmental, and social impacts in a consistent and transparent way. It is responsible for developing GRI Standards, which are globally recognized guidelines for sustainability reporting.
Hazardous Waste	Waste that is classified as hazardous (or the regulatory equivalent) by the local regulatory authority.
LTIR	Lost Time Incident Rate is a standard OSHA metric that calculates the number of incidents that result in time away from work
Major Operating Sites	A site or grouping of sites that produce or manage petroleum, chemical, or manufactured products where such products, their production or their exploration processes have the potential to cause significant impact on the environment or the safety and health of employees, neighbors, or consumers.
Non-hazardous Waste	Waste that is not classified as hazardous (or the regulatory equivalent) by the local regulatory authority.
Protected Areas	Includes World Heritage Sites, Ramsar sites, IUCN Category I–II, Natura 2000 sites. See bp.com/protected-areas for details
Rpet	Recycled Polyethylene Terephthalate (rPET): PET bottles are cleaned and crushed to produce new PET products. Other rPET uses include carpets, fabrics for the clothing industry, and fibers.
SASB	SASB refers to the Sustainability Accounting Standards Board, an organization that developed industry–specific standards to help companies disclose financially material sustainability information relevant to investors.
Single-pellet Technology™	The Single-pellet Technology creates a pellet where mechanically Recycled PET (rPET) flake is used as a raw material in the virgin PET production process. Once injected into the PET manufacturing process, the rPET flake melts and the polymer is chemically integrated allowing the rebuilding of polymer chains to create a new PET resin pellet with an integrated recycled content of up to 25% with performance equal to that of virgin PET.
Social Indicators	Is a measurable variable that helps describe, monitor, or evaluate social conditions and trends within a population. It translates complex social realities into data that can be observed, compared, and tracked over time.

Styrene Monomer	Unsaturated hydrocarbon used to make a variety of plastics, synthetic rubber, protective coatings, and resins. It is the main raw material in EPS production and is used as a solvent and chemical intermediate.
Sustainable Emissions Reduction	Sustainable Emission Reductions (SERs) result from actions or interventions that have led to ongoing reductions in Scope 1 (direct) and/or Scope 2 (indirect) GHG emissions (carbon dioxide and methane) such that GHG emissions would have been higher in the reporting year if the intervention had not taken place. SERs must meet three criteria: BP made a specific intervention that has reduced GHG emissions, BP must be able to quantify the reduction, and it is expected to be ongoing. Reductions are reportable for a 12-month period from the start of the intervention/action.
TCFD	TCFD refers to the Task Force on Climate-related Financial Disclosures, an international initiative established by the Financial Stability Board (FSB) to develop consistent, comparable, and decision-useful disclosures on climate-related risks and opportunities.
Tier 1 Process Safety Event	Losses of primary containment of greatest consequence – causing harm to a member of the workforce, costly damage to equipment, or exceeding defined quantities
Top Management	Includes employees who are group leaders, senior-level leaders or in other management positions.
TRIR	Total Recordable Incident Rate. It is a calculation that takes into account how many OSHA recordable incidents your company has per number of hours worked.