

June 23, 2025

Logoplaste Group, S.A.R.L.
Estr. Malveira da Serra, N.º 900
2750 – 834 Cascais

For the attention of Mrs. Palloma Carvalho

Dear Sirs,

Please find enclosed a translation to English of our Statutory Auditor's Report on the financial statements of Logoplaste Group, S.A.R.L. as of December 31, 2024.

This is a translation of a Statutory Auditor's Report originally issued in Portuguese on financial statements prepared in accordance with generally accepted accounting principles in Portugal, some of which may not conform to or be required by generally accepted accounting principles in other countries. In the event of discrepancies, the Portuguese language version prevails.

Yours faithfully,



Deloitte & Associados, SROC S.A.
Representada por João Carlos Reis Belo Frade, ROC
Registo na OROC n.º 1216
Registo na CMVM n.º 20160827



"Deloitte," "us," "we" and "our" refer to one or more of Deloitte Touche Tohmatsu Limited ("DTTL") member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities and, therefore, do not bind each other for all intents and purposes. Accordingly, each entity is only liable for its own acts and omissions and cannot be held liable for the acts and omissions of the other. Furthermore, DTTL does not provide services to clients. To learn more, please consult www.deloitte.com/about

Deloitte provides industry-leading Audit & Assurance, Tax & Legal, Consulting | Technology & Transformation and Advisory | Strategy, Risk & Transactions to nearly 90% of the Fortune Global 500® among thousands of private companies. Our professionals deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society and a sustainable world. Building on its 180 year history, Deloitte spans more than 150 countries and territories. To learn how Deloitte's 460,000 people worldwide make an impact that matters please consult www.deloitte.com.

Type: Public Limited Company | Tax and CRC Registration no.: 501776311 | Share capital: € 981.020,00
Head offices: Av. Eng. Duarte Pacheco, 7, 1070-100 Lisboa
Porto offices: Bom Sucesso Trade Center, Praça do Bom Sucesso, 61 - 13º, 4150-146 Porto

INDEPENDENT LIMITED ASSURANCE REPORT

(Free translation of a report originally issued in Portuguese language: in case of doubt the Portuguese version will always prevail)

**To the Board of Directors of
Logoplaste Group, S.A.R.L.**

Introduction

We have been engaged by the Board of Directors of Logoplaste Group S.A.R.L. (“Logoplaste”), to perform a limited assurance engagement on the information related to the carbon footprint scopes 1, 2 and 3 (“Carbon Footprint”), which forms an integral part of the information included in the sustainability report for the year ended December 31, 2024 (“Sustainability Report”).

Responsibilities

The Board of Directors of Logoplaste is responsible for the preparation and content of the information related to the Carbon Footprint, included in the Sustainability Report, in accordance with the guidance from the Global Reporting Initiative (“GRI”) and with the criteria disclosed in the Sustainability Report, as for designing and maintaining an appropriate internal control system to enable the preparation of the information.

Our responsibility is to issue an independent and professional limited assurance report based on the procedures performed and specified in the “Scope” section.

Scope

Our work was performed in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements other than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board and further technical and ethical standards and guidelines as issued by Ordem dos Revisores Oficiais de Contas (the Portuguese Institute of Statutory Auditors). Those standards require that we plan and perform the review to obtain limited assurance about whether the information of the Carbon Footprint, included in the Sustainability Report, has been prepared and disclosed, in all material matters, in accordance with the guidance from GRI.

The procedures performed are dependent on our professional judgment, considering our understanding of Logoplaste and other circumstances relevant to our work. Our work included, among others:

- i) understanding, through meetings with Logoplaste employees involved in the preparation of the information related to the Carbon Footprint, how the information system and the processes for collecting and consolidating the Carbon Footprint data are structured;
- ii) performing analytical procedures on the data relevant to the calculation of the Carbon Footprint, namely the emission sources and factors used, taking into account the organizational and operational boundaries adopted by Logoplaste;
- iii) verification, through substantive testing on a sampling basis, of the information related to the Carbon Footprint and whether it was appropriately compiled from the data provided by Logoplaste's information sources;
- iv) obtaining evidence on the methods, assumptions, and data used in the development of material estimates and on how those methods were applied; and
- v) validating that the disclosed information is in accordance with the reporting requirements established on the guidance from GRI.

The procedures performed on a limited assurance engagement vary in nature and are less extensive than a reasonable assurance engagement. Consequently, the level of assurance obtained on a limited assurance engagement is substantially less than in a reasonable assurance engagement. Accordingly, we do not express an opinion of reasonable assurance.

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

Independence and quality management

We conducted our work in compliance with the independence and ethical standards as issued by International Ethics Standards Board for Accountants (IESBA) and Ordem dos Revisores Oficiais de Contas (the Portuguese Institute of Statutory Auditors).

We applied the International Standard on Quality Management 1 (ISQM1), which requires that a comprehensive system of quality must be designed, implemented, and maintained, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Conclusion

Based on our work, nothing has come to our attention that causes us to believe that the information of the Carbon Footprint, included in the Sustainability Report of Logoplaste Group S.A.R.L. for the year ended December 31, 2024, has not been prepared and disclosed, in all material respects, in accordance with the guidance from GRI.

Restriction of use

This report was prepared at the request of the Board of Directors of Logoplaste Group S.A.R.L. for the purposes of reporting the annual sustainability performance and should not be used for any other purpose.

Lisbon, June 23, 2025

Deloitte & Associados, SROC S.A.
Represented by João Carlos Reis Belo Frade, ROC
Registration in OROC n.º 1216
Registration in CMVM n.º 20160827