



OTHER RELEVANT INFORMATION

PLÁSTICOS COMPUESTOS, S.A.

30 April 2025

Pursuant to the provisions of article 17 of Regulation (EU) no. 596/2014 on Market Abuse and article 227 of Law 6/2023 of 17 March on Securities Markets and Investment Services, and concordant provisions, as well as Circular 3/2020 of 30 July 2020 on information to be provided by companies listed for trading on BME Growth, Plásticos Compuestos, S.A. (the "**Company**") hereby informs you of the following information:

- Report on organisational structure and internal control of Plásticos Compuestos, S.A.

In accordance with the provisions of BME MTF Equity Circular 3/2020, it is hereby expressly stated that the information provided herein has been prepared under the sole responsibility of the Company and its directors.

We remain at your disposal for any further clarification you may require.

In Palau-Solità i Plegamans (Barcelona), 30 April 2025.

Corporation Chimique International S.P.R.L.
P.P. Mr Ignacio Duch Tuesta
Chairman of the Board of Directors

REPORT ON THE ORGANISATIONAL STRUCTURE AND INTERNAL CONTROL SYSTEM OF PLÁSTICOS COMPUESTOS, S.A.

The Board of Directors of Plásticos Compuestos, S.A. (hereinafter, the "**Company**"), at its meeting held on 30 April 2025 approved this report on organisational structure and internal control system.

The Company has an organisational structure that enables it to comply with its reporting obligations, including an adequate system of internal control over financial reporting, all of which enables it to match:

- Relevant information published on the Company's website and information submitted to BME Growth.
- The information disseminated in the presentations with that communicated to BME Growth.
- The statements made by the Company's representatives to the media and the information communicated to BME Growth.

To this end, the purpose of this report is to describe the organisational structure and internal control system in place at the Company to ensure compliance with the reporting obligations established by the Alternative Equity Market (BME Growth) for companies whose shares are listed on BME Growth, which is divided into the following sections:

- A. Section on the organisational structure and internal control system of the Company.
- B. Section on the means available to meet BME Growth's obligations.
- C. Section on the procedures established in relation to information to be made public

A. ORGANISATIONAL STRUCTURE AND INTERNAL CONTROL SYSTEM OF THE COMPANY TO COMPLY WITH REPORTING OBLIGATIONS

The organisational structure and internal control system in place at the Company to comply with the reporting obligations established by BME Growth are described below.

1. ORGANISATIONAL STRUCTURE

The Company's main activity is the design and manufacture of mineral fillers and masterbatches of colour concentrates, additives and other compounds for the plastics processing industry, including components for the creation of environmentally sustainable plastics.

The management body of the Company is vested in a Board of Directors, whose main responsibility is the representation and administration of the Company, and whose functions are detailed in the Company's Articles of Association, which is available to any interested party on the Company's website www.kompuestos.com.

The Board of Directors performs its duties with unity of purpose and independence of judgement with the sole purpose of pursuing the interests of the Company, in the sense of guiding management to maximise the economic value of the company (and its brands) in a sustained manner, in accordance with the duties of loyalty, diligence and avoiding situations of conflict. The Board of Directors is therefore responsible for the existence and maintenance of adequate internal control.

The main functions of the Board of Directors include the following: (i) preparation, review and formulation of the annual accounts; (ii) design, supervision and maintenance of the internal control system and, in particular, of the controls related to financial reporting to prevent the appearance of possible irregularities in the preparation of the annual accounts; and (iii) assessing and responding appropriately to possible conflicts of interest. The Board of Directors meets at least quarterly.

The Board of Directors is ultimately responsible for the existence and maintenance of adequate internal control and that the financial information recorded is true and fair and fairly reflects the events and transactions carried out by the Company.

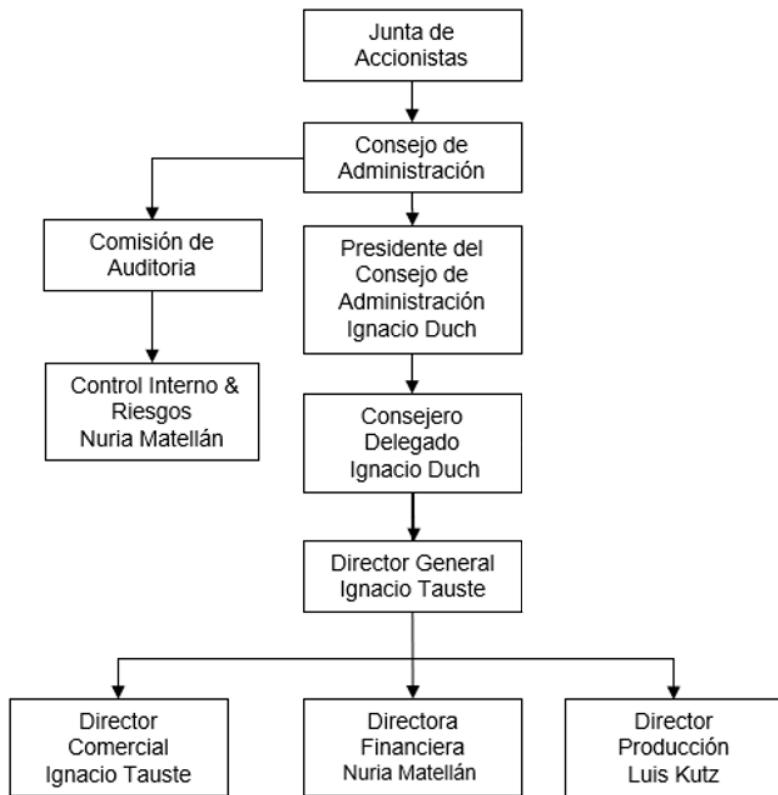
The composition of the Board of Directors as at the present date is as follows:

- Corporation Chimique International S.P.R.L. (Chief Executive Officer and Chairman).
- D. Albert de la Riva (Independent Director).
- D. Guillem Ferrer Sistach (Independent Director).
- Sandra Duch Balust (External Director).
- Clara Duch Tuesta (Executive Director)
- CCP Masterbatch, S.L. (Proprietary director).
- Gant Finance S.A. (Proprietary director).
- Gestión y Administración Mobiliaria S.A. (Proprietary director)
- Nuria Matellán (Executive Director)

Mr. Jose Luis Palao Iturzaeta is the non-director secretary and Ms. Naiara Bueno Aybar is the non-director vice-secretary of the Board of Directors.

The Board of Directors is accountable to the General Meeting of Shareholders.

The Company is organised according to the following organisational chart as at the present date:



At the present date, there are two members of the Board of Directors who are independent directors (Mr. Albert de la Riva and Mr. Guillem Ferrer Sistach).

Since the listing of the Company's shares on BME Growth, the Board of Directors has had an Audit Committee. The Audit Committee is made up of three members of the Board of Directors, two of whom are independent directors (Mr. Albert de la Riva and Mr. Guillermo Ferrer Sistach). The Audit Committee is attributed the functions established in the applicable regulations, and in particular, in accordance with the provisions of the Capital Companies Act.

The Audit Committee meets prior to the publication of the Company's statutory financial information in order to obtain and analyse such information. At these meetings, it reviews the annual accounts, interim financial reports and any other information considered to be of interest. This review enables the Committee to be aware of the process of preparation and consolidation of the financial information, to verify its compliance with the applicable accounting rules and principles and, therefore, to ensure that these statements properly reflect the financial position and changes therein, the financial position and the results of the Company and its consolidated group. During the last financial year, the Audit Committee has established meeting schedules and matters to be discussed with the Company's auditor.

Furthermore, on 25 January 2023, the Board of Directors resolved to set up an Appointments and Remuneration Committee whose functions are to propose the remuneration of the CEO, Managing Director and senior management, as well as to propose the remuneration of the members of the Board of Directors. On 23 November 2023, the Board of Directors resolved that the Appointments and Remuneration Committee would be composed of the following members: Mr. Ignacio Duch Tuesta (representing Corporation Chimique International S.P.R.L.); Mr. Albert de la Riva Balust; Mr. Lluis Clusella Bermejo and Mr. Guillem Ferrer Sistach.

2. INTERNAL CONTROL SYSTEM

All members of the Company's Board of Directors are aware of the requirements arising from the Company's listing on BME Growth, both in terms of communications to the market and in terms of the actions, measures and processes to be implemented at any given time and, in particular, those arising from the new applicable regulations. This information work is being carried out by the registered adviser in consultation, as necessary, with the Company's legal adviser.

In addition, the Company's financial management is responsible for preparing the Company's financial statements and for establishing and maintaining controls over the transactions and operations of the Company's business.

In addition, in order to ensure that the internal control system is adequate, the Company has in place:

- Skills, training and experience of staff and external advisors:

The Company is aware of the importance of having a qualified team to carry out its functions properly and with extensive experience in the sector in order to achieve an optimum result in its functions.

In this regard, it is worth noting that the profiles of the main persons responsible for the supervision of financial reporting include the following skills: (a) university and postgraduate education; (b) relevant experience in the sector from different fields (valuation, investment analysis, accounting and financial, technical and promotional); (c) experience in financial management; and (d) experience in auditing and finance.

3. RISK ASSESSMENT

The Company is continuously exposed to a series of internal and external risks, understood as those factors that may have a negative impact on the Company's defined objectives and strategy. The Company has carried out a process of identification and evaluation of the most relevant risks that may affect the reliability of the information issued by the Company to the market. As a result of this process, the following risks are among the most relevant risks for the Company:

- General market risks: General and economic risks of the markets in which it procures, produces or sells its products, including the volatility and cyclicity of the global plastics market, the availability of raw materials and energy, competition and the high internationalisation of the business.
- Operational risks: The development of new products, the risks associated with their marketing and manufacturing, the risk of interruption of operations due to quality or technical problems or unexpected regulatory changes, the risk arising from investments to be made in plant, machinery and equipment (including those relating to their modernisation and expansion), the loss of customers, the Company's bargaining position vis-à-vis major suppliers, customers and competitors, and the maintenance of management and directors.
- Regulatory and environmental risks: Possible regulatory changes in the manufacture and use of plastics, the timing and terms of implementation of new standards on plastics and their production, the handling of chemicals and other environmental safety regulations, the existence of undetected errors or defects in products, and obsolescence in the information, data protection and technology systems used.
- Financial risks: Risks arising from operating in international markets with a variety of currencies and regulations, dealing with financial difficulties arising from defaults or declining customer orders, the availability of public subsidies in the future and the use of funds raised through capital increases or debt.
- Risks related to the listing of the Company's shares on BME Growth: The absence of guarantees regarding the volume and/or frequency of trading of the shares and their effective liquidity, the volatility of share prices associated with the business, market liquidity or the lack of publication of stock market analysis of the Company, or the publication of unfavourable analysis of the Company, and the lack of implementation, even if not applicable to the Company as BME is not considered an official secondary market.

- Risks of judicial and extrajudicial claims: Risks associated with possible judicial or extrajudicial claims arising from the activity carried out by the Company.
- Risks arising from liability claims and insurance coverage: Risks arising from the possible insufficient protection that the Company may receive from the insurance policies it has taken out and from possible claims received at the economic and reputational level.
- Risks associated with potential conflicts of interest with related parties: Risks associated with the Company's transactions with related parties and that the interests of the Company's controlling shareholders may conflict with the greater interests of the Company itself.

4. CONTROL ACTIVITIES

The Company understands control to be any activity carried out by the Board of Directors that supports the monitoring of the instructions given to mitigate risks that have a significant impact on the objectives or that may lead to fraud or errors in the financial information reported internally and to third parties.

The main internal control activities carried out in relation to financial reporting are described below.

- Establishment of strategies and objectives:
The Company has a medium-term strategic plan.
- Planning and budgeting:
Each year, before the end of the financial year, an annual budget is drawn up for the following year. It is also monitored throughout the year, comparing the budget with the results obtained, identifying deviations from the established objectives.
- Accounting:
The accounts are managed internally by means of a computerised accounting system of recognised prestige which allows individualised tracking and monitoring, from a management, accounting and financial point of view, of all flows generated by the Company's assets.
The preparation of the financial statements (whether interim or annual) is carried out directly by the company's staff and by the company's external auditors, in order to ensure the highest standards of quality, with final supervision by the company's Board of Directors.
- External audit
The Board of Directors proposes to the General Meeting of Shareholders the appointment of the auditor to perform the services of an independent external auditor and to examine the financial information in detail. The auditor, once appointed by the General Meeting of Shareholders, will audit the annual accounts of the Company and issue an independent opinion thereon. He shall also carry out a limited review of the interim financial statements.
The auditor shall be an auditor of recognised international standing.

5. INFORMATION AND COMMUNICATION

The Company considers information to be a determining factor in the performance of its internal control duties. For such information to be relevant and have a positive influence on the rest of the organisation's internal control system, it must be reliable and of high quality.

In order to provide the greatest possible transparency to its shareholders and to monitor the Company's results, which enables agile decision-making, in addition to the annual accounts, interim financial statements are prepared on a half-yearly basis.

The Company maintains its accounting records in accordance with the rules laid down in the Spanish National Chart of Accounts. The Company's annual accounts and interim financial

statements are prepared on a going concern basis and in accordance with the accounting records, which reflect the transactions, assets and liabilities arising during the reporting period. In addition, the annual accounts are subject to a financial audit and the half-yearly financial statements to a limited review by an auditor of recognised standing.

The financial statements prepared by the Company's financial management are reviewed and formulated by the Board of Directors and made to the Company's shareholders for their review and, where appropriate, approval (in the case of the annual financial statements). Together with each communication made to shareholders in connection with the financial statements, the main events of the year or period and a brief explanation of the Company's performance are reported.

6. MONITORING ACTIVITIES

The monitoring and supervisory activities of organisations aim to determine whether the various components of the organisation's internal control system are functioning properly.

The Board of Directors of the Company also maintains a position of continuous oversight of the activities carried out, with a review of the results reported on a monthly basis at the regular meetings of the Board of Directors.

Constant contact with the members of the Board of Directors, as well as with the registered advisor, ensures that the information published on the website, any corporate or financial presentations, statements made and other information issued to the market is consistent and complies with the standards required by BME Growth regulations.

Specifically, the following internal protocols have been established:

a) Relevant information published on the Company's website

All information that may be considered as relevant information shall be consulted with the registered assessor. The protocol could be summarised as follows:

- Identification by the Company (in line with the explanations received from the registered adviser, and in accordance with the applicable regulations) or the registered adviser of an event that could constitute a material event. If identified by the Company, it is always cross-checked with the registered adviser.
- Sending supporting documentation of the above-mentioned event to the registered assessor for analysis and evaluation.
- Drafting of inside information or other relevant information, as appropriate, by the Company's officers and the registered adviser.
- Review of inside information or other material information agreed between the Company and the registered adviser by the chairman of the Board of Directors (signatory of such material facts).
- Uploading of inside information or other relevant information, as appropriate, as agreed on the BME Growth website, by the Company.
- Approval of inside information or other relevant information, as appropriate, by the registered adviser prior to the commencement of the opening auction or after the closing auction.
- Confirmation of inside information or other material information, as appropriate by the registered adviser of the publication of the material fact.
- Uploading of such inside information or other relevant information, as appropriate, on the Company's website by the Company's management team.
- In addition, if the Company is in any doubt about a possible update of the website that has not been the subject of inside information or other material information, as appropriate, the Company would consult with the registered adviser.

b) Information to be disseminated in presentations

The Board of Directors ensures that the information included in the presentations is consistent with the information published on the Market.

c) Statements made to the media

Any request from the media will be dealt with through the contact details provided on the Company's website for this purpose. In such case, the media will be redirected to the information that is available on the website, and no information will be given to the media prior to its publication on the market and website.

Should any representative of the Company speak to the media, they are aware of the need to limit their statements to public information.

B. MEANS AVAILABLE TO THE BOARD OF DIRECTORS TO MEET ITS OBLIGATIONS AS A BME COMPANY Growth

In order to comply with its obligations as a company whose shares are listed on BME Growth, the Company has a structure that allows it to (i) maintain adequate control over financial reporting and internal control systems, as well as the transmission of information, (ii) mitigate identified risks that could have a negative impact on the Company and (iii) avoid any situation that could give rise to fraud or errors in the financial information reported internally and to third parties.

For these purposes, the Company has the following means at its disposal:

- Registered Advisor appointed to support the Board of Directors in fulfilling its duties as an entity subject to BME Growth.
- The Company's Board of Directors, whose members are aware of the requirements arising from the Company's listing on BME Growth, both in terms of communications to the market and in terms of the actions, measures and processes to be implemented at any given time and, in particular, those arising from the new applicable regulations. This information work is being carried out by the registered advisor in consultation, as necessary, with the Company's legal advisor.
- The Board of Directors of the Company may seek legal advice from external counsel in all matters relating to the actions required and obligations arising from the incorporation of the Company's shares into BME Growth.
- The Board of Directors also maintains a position of continuous oversight of the Company's activities in order to have an ongoing knowledge of the main events occurring in the Company and to ensure that the financial information reflected in the financial statements is consistent and coherent with the information reported on a regular basis and with the Company's results, to ensure that it is equivalent and adequately reflects the current situation of the Company, and to ensure that it is the same as that reflected on its website and that reported to the market.
- The financial statements prepared by the Company are reviewed and formulated by the Board of Directors and made to the shareholders of the Company for their review and approval (in the case of the annual accounts). Together with each communication to shareholders in relation to the financial statements, the main events of the year or period and a brief explanation of the Company's performance are disclosed.

C. PROCEDURES AVAILABLE TO THE COMPANY IN RELATION TO INFORMATION TO BE MADE PUBLIC

The procedures that the Company has in place in relation to information to be made public are described below.

In particular, the procedures that the Company has in place to ensure that this is the case are set out below:

a) Inside information published on the Company's website and information sent to the Market.

All information that may be considered inside information under market abuse regulations shall be consulted with the registered adviser. The protocol could be summarised as follows:

- Identification by the Company (in line with explanations received from the registered adviser, and in accordance with applicable regulations) or the registered adviser of an event that could constitute inside information. If identified by the Company, it is always cross-checked with the registered adviser.
- Sending supporting documentation of the above-mentioned event to the registered assessor for analysis and evaluation.
- Drafting of the insider disclosure by the Company's officers and the registered adviser.
- Review of the disclosure of inside information agreed between the Company and the registered adviser by the chairman or vice-chairman of the Board of Directors (signatory of such material facts).
- Uploading of the insider information communication agreed on the BME Growth website, by the Company.
- Approval of the communication of inside information by the registered adviser prior to the start of the opening auction or after the closing auction.
- Confirmation by the registered adviser of the publication of the inside information communication.
- Uploading of the inside information communication on the Company's website by the Company's management team.
- In addition, if the Company is in any doubt about a possible update of the website that has not been the subject of an insider disclosure, the Company would consult with the registered adviser.

b) Information disseminated in presentations and information communicated to the Market.

The Board of Directors ensures that the information included in the presentations is consistent with the information published on the Market.

c) Statements made by the Company's representatives to the media and information communicated to the Market.

Any request from the media will be dealt with through the contact details provided on the website for this purpose. In such case, the media will be redirected to the information that is available on the website, and no information will be given to the media prior to its publication on the marketplace and website.

Should any representative of the Company speak to the media, they are aware of the need to limit their statements to public information.