



## ***Independent Limited Assurance Report***

To the Board of Directors

### ***Introduction***

We were engaged by the Board of Directors of Logoplaste Group S.A.R.L (“Logoplaste” or “Company”) to perform a limited assurance engagement on the Carbon Footprint scope 1, 2 and 3 that are part of the sustainability information included in the Sustainability Report 2023, for the period ended December 31, 2023, prepared by the Company for the purpose of communicating its annual sustainability performance.

### ***Responsibilities of the Board of Directors***

It is the responsibility of the Board of Directors to prepare the Carbon Footprint scope 1, 2 and 3, included in the Sustainability Report 2023, in accordance with the sustainability reporting guidelines “Global Reporting Initiative” (“GRI”) and with the instructions and criteria disclosed in the Sustainability Report 2023, as well as to maintain an appropriate system of internal control that enables the adequate preparation of the mentioned information.

### ***Responsibilities of the auditor***

Our responsibility is to issue a limited assurance report, which is professional and independent, based on the procedures performed and specified in the paragraph below.

Our work was conducted in accordance with 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 of the International Federation of Accountants and we have fulfilled other technical standards and recommendations issued by the Institute of Statutory Auditors. These standards require that we plan and perform our work to obtain limited assurance about whether the Carbon Footprint scope 1, 2 and 3 included in the Sustainability Report 2023, for the period ended December 31, 2023 is free from material misstatements.

For this purpose the above mentioned work included:

- i) Inquiries to management and senior officials responsible for areas under analysis, with the purpose of understanding how the information system is structured and their awareness of issues included in the report;
- ii) Identification of the existence of internal management procedures leading to the implementation of economic, environmental and social policies;
- iii) Testing, on a sampling basis, the efficiency of processes and systems in place for collection, consolidation, validation and reporting of the performance information analysed, through calculations and validation of reported data;
- iv) Confirmation that operational units follow the instructions on collection, consolidation, validation and reporting of performance information;
- v) Execution of substantive procedures, on a sampling basis, in order to collect evidence of the reported information;

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**PricewaterhouseCoopers & Associados – Sociedade de Revisores Oficiais de Contas, Lda.**

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PricewaterhouseCoopers & Associados – Sociedade de Revisores Oficiais de Contas, Lda. pertence à rede de entidades que são membros da PricewaterhouseCoopers International Limited, cada uma das quais é uma entidade legal autónoma e independente.

- vi) Comparison of financial and economic data included in the sustainability information with the data audited by the financial auditor, in the scope of the statutory audit of the Company's consolidated financial statements for the year ended December 31, 2023;
- vii) Verification that the sustainability information (Carbon Footprint scope 1, 2 and 3) included in the Sustainability Report 2023 complies with the requirements of GRI Standards.

The procedures performed were more limited than those used in an engagement to obtain reasonable assurance and, therefore, less assurance was obtained than in a reasonable assurance engagement.

We believe that the procedures performed provide an acceptable basis for our conclusion.

### ***Quality management and independence***

We apply the International Standard on Quality Management 1 (ISQM1), which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code) and of the ethics code of the Institute of Statutory Auditors.

### ***Conclusion***

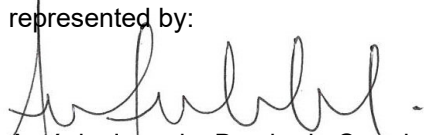
Based on the work performed, nothing has come to our attention that causes us to believe that the Carbon Footprint scope 1, 2 and 3, included in the Sustainability Report 2023, for the period ended December 31, 2023, were not prepared, in all material respects, in accordance with GRI Standards requirements and with the instructions and criteria disclosed in the Sustainability Report 2023 and that Logoplaste has not applied, in the sustainability information included in the Sustainability Report, the GRI Standards guidelines and the instructions and criteria disclosed in the Sustainability Report 2023.

### ***Restriction on use***

This report is issued solely for information and use of the Board of Directors of the Company for the purpose of communicating its annual sustainability performance in the Sustainability Report 2023 and should not be used for any other purpose. We will not assume any responsibility to third parties other than Logoplaste by our work and the conclusions expressed in this report, which will be attached to the Company's Sustainability Report 2023.

July 30, 2024

PricewaterhouseCoopers & Associados  
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represented by:



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