OTHER RELEVANT INFORMATION

PLÁSTICOS COMPUESTOS, S.A.

26 October 2026

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:

- Presentation of the financial results for the first half of 2026.

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), 26 October 2026.

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

Kompuestos



JANUARY – JUNE 2026

RESULTS

October 2026

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1

KEY FIGURES FOR THE PERIOD



Key figures for the period

Half-year highlights

×3

Net profit

€372 thousand vs. €123 thousand in the first half of 2025

38.1%

Gross margin on sales

+6 points vs. 32.1% in the first half of 2025

+13%

EBITDA

€2,315 thousand, with an 8.5% margin on sales

8,751

Net financial debt (thousands of euros)

Lowest since 2020; equivalent to 2.3x last-12-months EBITDA and net financial debt / equity ratio of 0.6

€10M

Syndicated financing repaid

Full repayment of the syndicated financing at maturity; the Company is no longer subject to financial covenants

First half of 2026 vs. first half of 2025, except net financial debt (vs. year-end figures since 2020).

Executive summary

In the first half of 2026, Kompuestos significantly improved its profitability: net profit tripled to €372 thousand (€123 thousand in 2025) and operating profit grew by 32% to €1,126 thousand.

Revenue reached €27,237 thousand (+1%) with a more profitable product mix, thanks to the greater weight of specialities: the gross margin on sales rose by six points, from 32.1% to 38.1%.

EBITDA amounted to €2,315 thousand, 13% higher than in 2025 (€2,048 thousand), and the EBITDA margin improved to 8.5% (7.6% in 2025).

Net financial debt fell to €8,751 thousand, the lowest level since 2020 and 15% lower than at year-end 2025. In addition, the €10 million syndicated financing arranged in 2019 was repaid in full at maturity; as a result, the Company is no longer subject to financial covenants.

The Company posted a positive net profit for the half-year, compared with a loss of €87 thousand in 2025; it improved its working capital by €627 thousand; it has unused working capital credit lines; and it has strengthened its equity (€14,186 thousand) and its financial structure through the fully subscribed capital increase. It therefore has the financial resources and mechanisms needed to continue developing its business and meet its commitments.

Financial Figures (thousands of euros)	January- June		% Change
	2026	2025	2026/2025
Net revenue	27,237	26,894	1
Gross margin	10,372	8,644	20
EBITDA	2,315	2,048	13
EBIT	1,126	854	32
Net Profit	372	123	202
Cash flow from operating activities	1,767	2,058	(14)
Investments (CapEx)	1,255	429	192
Net Financial Debt	8,751	9,168	(5)

Financial Indicators	January- June		% Change
	2026	2025	2026/2025
% Gross Margin	38.1	32.1	19
% EBITDA Margin	8.5	7.6	12
% EBIT Margin	4.1	3.2	28
Net Financial Debt / Equity (change in points)	0.6	0.8	(0.2)

2

RESULTS FOR THE PERIOD



Operating and financial results

In the first half of 2026, revenue reached €27,237 thousand, 1% more than in 2025, driven by specialities, the highest value-added segment, which grew by 6% and now account for 29% of sales (28% in June 2025).

This greater weight of specialities lifted the gross margin to 38.1% of sales, six points above the 32.1% recorded in the first half of 2025.

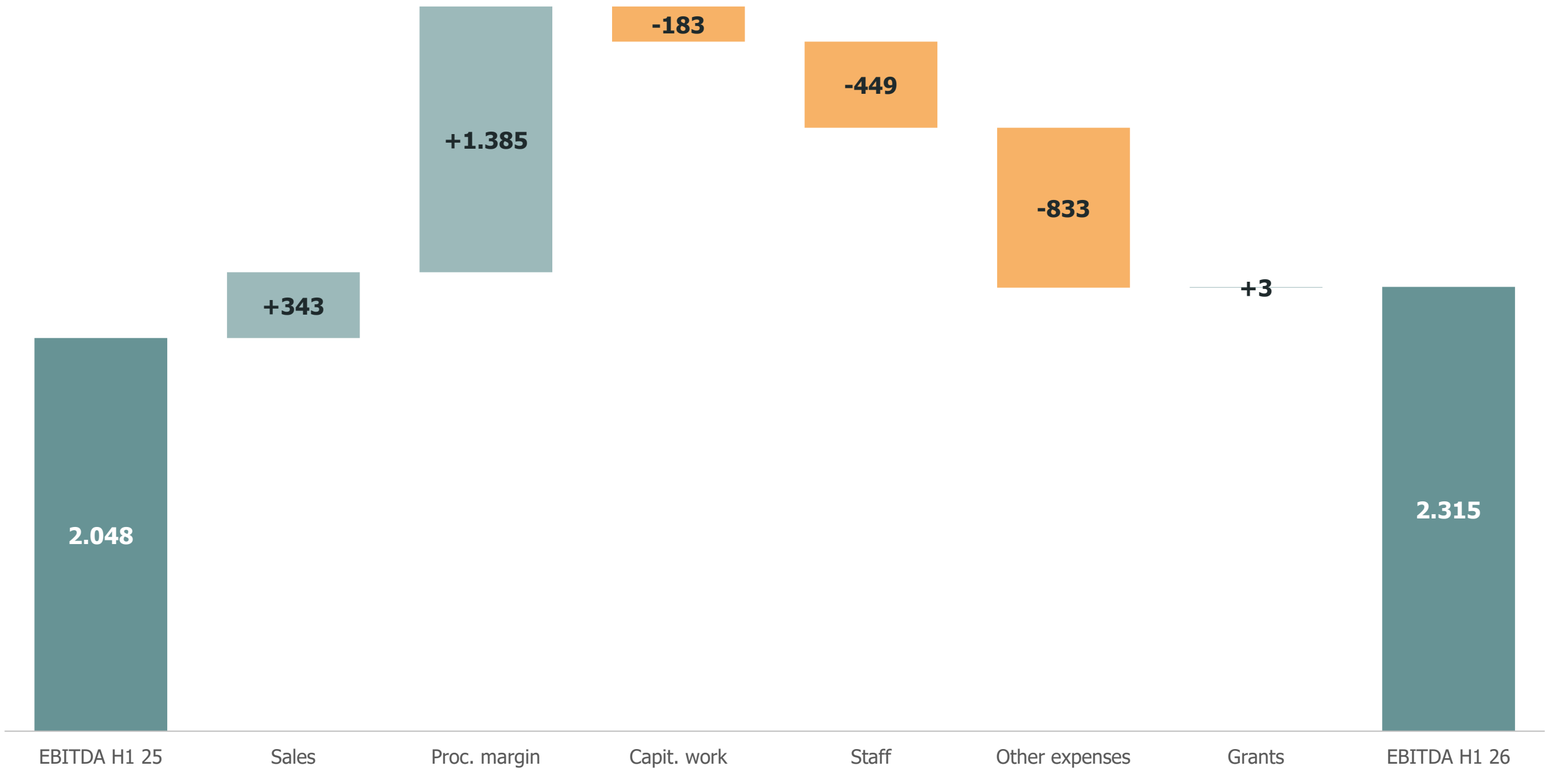
Kompuestos remains committed to innovation: work performed for fixed assets (€113 thousand) is allocated to developing the range of additives for the recycling industry, following the successful completion in 2025 of two biodegradable and compostable resin projects.

As a result, operating profit grew by 32% to €1,126 thousand, and net profit tripled to €372 thousand (€123 thousand in the first half of 2025).

Income Statement

(Figures in thousands of euros)	January - June 2026	January - June 2025	% Change 2026/2025
Net revenue	**27,237**	**26,894**	**1**
Change in inventories of finished goods	31	(708)	(104)
Work performed for fixed assets	113	296	(62)
Procurements	(16,908)	(17,547)	(4)
Other operating income	12	5	140
Staff costs	(2,539)	(2,090)	21
Other operating expenses	(5,682)	(4,849)	17
Grants	50	47	6
Other results	(40)	(79)	(49)
Depreciation and amortisation	(1,149)	(1,115)	3
Operating Profit	**1,126**	**854**	**32**
Finance costs	(624)	(696)	(10)
Exchange differences	(5)	6	(183)
Financial result	**(630)**	**(690)**	**(9)**
Profit before tax	**496**	**164**	**202**
Income tax	(124)	(41)	202
Net Profit	**372**	**123**	**202**

EBITDA performance



Figures in thousands of euros. EBITDA: operating profit before depreciation and amortisation and other results. Proc. margin: change in inventories, procurements and other operating income. Capit. work: work performed by the company for its own assets. Grants: grants taken to income. Differences are due to rounding.

EBITDA increased by €267 thousand to €2,315 thousand (+13%), and the EBITDA margin rose from 7.6% to 8.5% of sales.

The main driver was the improvement in margin (+€1,385 thousand), boosted by the greater weight of specialities, the highest value-added products, together with the increase in revenue (+€343 thousand).

This improvement offset the increase in staff costs (+€449 thousand) and other operating expenses (+€833 thousand), as well as the lower volume of capitalised work (-€183 thousand).

Capital management

Kompuestos has continued to invest in its production capacity: property, plant and equipment grew by 2% compared with December 2025, mainly due to the addition of new storage silos as part of the plant automation project the Company is carrying out.

Within non-current assets, with regard to deferred tax assets, the Company has no doubts about the recoverability of these assets, given that their recoverability is confirmed by the generation of profits at year-end. The Company considers that no action is necessary to remedy the qualification included in the Limited Review Report on the 2026 half-year Financial Statements, as it expects these items to be offset in future years, as soon as the Company generates profits.

Equity strengthened by 11% to €14,433 thousand, thanks to the fully subscribed and paid-up capital increase (€1,031 thousand net of costs) and the positive result for the period.

Working capital improved by €627 thousand compared with year-end 2025. The increase in inventories (+22%), concentrated in raw materials, was accompanied by a similar increase in trade payables (+20%).

Balance sheet

(Figures in thousands of euros)	JUNE 2026	DECEMBER 2025	JUNE 2025	% Change 2026/ 2025
NON-CURRENT ASSETS	**22,199**	**22,170**	**22,134**	**0**
Intangible Assets	2,614	2,839	2,831	(8)
Property, Plant and Equipment	17,946	17,604	17,722	2
Long-term investments in group companies	36	-	-	-
Long-term financial investments	332	332	254	0
Deferred tax assets	1,271	1,395	1,327	(9)
CURRENT ASSETS	**11,936**	**9,756**	**10,555**	**22**
Inventories	7,968	6,549	6,195	22
Trade and other receivables	2,035	2,044	2,604	0
Short-term financial investments	874	616	863	42
Short-term accruals	21	71	34	(70)
Cash and cash equivalents	1,038	476	859	118
TOTAL ASSETS	**34,135**	**31,926**	**32,689**	**7**
TOTAL EQUITY	**14,433**	**13,060**	**13,319**	**11**
NON-CURRENT LIABILITIES	**6,668**	**7,385**	**6,365**	**(10)**
Long-term provisions	17	17	41	0
Long-term debt	6,493	7,198	6,142	(10)
Deferred tax liabilities	158	169	182	(7)
CURRENT LIABILITIES	**13,034**	**11,482**	**13,005**	**14**
Short-term provisions	66	-	66	-
Short-term debt	4,171	4,148	4,748	1
Short-term debt with group companies	2	-	-	-
Trade and other payables	8,795	7,334	8,191	20
TOTAL LIABILITIES	**34,135**	**31,926**	**32,689**	**7**

Debt performance

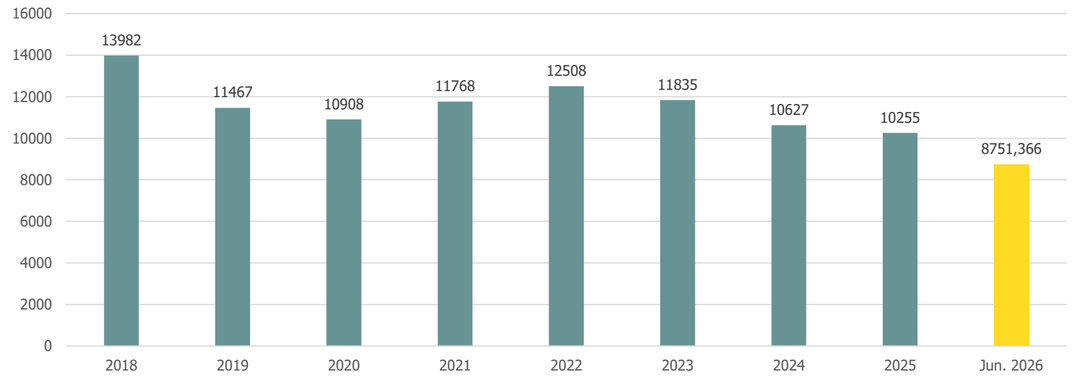
Net financial debt continues its downward trend and stands at €8,751 thousand at 30 June 2026, the lowest level since 2020: 15% lower than at year-end 2025 (10,255) and 5% lower than in June 2025 (9,168).

Key milestone of the half-year: on 9 March 2026, the €10 million syndicated financing arranged in 2019 (€4 million long-term loan and €6 million credit facility) matured and was repaid in full. Following its repayment, Kompuestos is no longer subject to financial covenants, which gives it greater flexibility in managing its financing.

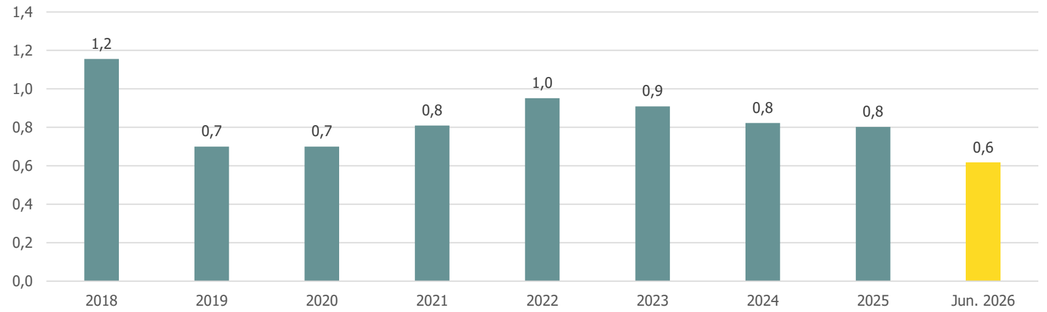
The net financial debt / equity ratio improves to 0.6, also the best in the series, thanks to the reduction in debt and the strengthening of equity following the capital increase.

The Company has several working capital credit lines, some of them undrawn, to meet its operating needs.

Net financial debt



Net financial debt / Equity



Cash flow statement and free cash flow

(Figures in thousands of euros) **Cash flows from investing activities**	January – June 2026	 2025	% Change 2026/ 2025
Payments for investments			
Intangible assets	(179)	(66)	171
Property, plant and equipment	(1,086)	(363)	199
Other financial assets	(294)	(179)	64
Cash flows from investing activities	**(1,560)**	**(608)**	**157**

(Figures in thousands of euros) **Cash flows from financing activities**	January – June 2026	 2025	% Change 2026/ 2025
Proceeds and payments on equity instruments	1,036	(63)	(1,744)
Proceeds and payments on financial liability instruments			
Issuance	2	0	-
Repayment and redemption of debt	(682)	(1,721)	(60)
Cash flows from financing activities	**356**	**(1,784)**	**(120)**
Net increase/decrease in cash or cash equivalents	562	(334)	(268)
Cash or cash equivalents at beginning of period	476	1,193	(60)
Cash or cash equivalents at end of period	1,038	859	21

(Figures in thousands of euros) **Cash flows from operating activities**	January – June 2026	 2025	% Change 2026/ 2025
Profit/(loss) for the period before tax	496	164	202
Adjustments to profit/(loss)			
Depreciation and amortisation	1,149	1,115	3
Change in provisions	66	(22)	(400)
Grants taken to income	(46)	(47)	(2)
Finance costs	624	696	(10)
Exchange differences	(5)	(6)	(17)
Other income and expenses	50	(297)	(117)
Changes in working capital	57	1,109	(95)
Other cash flows from operating activities			
Interest paid	(624)	(696)	(10)
Other payments (receipts)	0	41	(100)
Cash flows from operating activities	**1,767**	**2,058**	**(14)**

(Figures in thousands of euros) **Free Cash Flow**	January – June 2026	 2025	% Change 2026/ 2025
EBITDA	**2,315**	**2,048**	**13**
- Capex for the period (*)	(1,255)	(429)	191
- Change in working capital	57	1,109	(95)
- Net interest paid	(624)	(696)	(10)
= Free cash flow	**493**	**2,032**	**(75)**

(*) Capex for the period: investments in intangible assets and property, plant and equipment acquired from third parties, excluding work performed by the company for its own assets (capitalised R&D).

3

PERFORMANCE BY BUSINESS SEGMENT



Performance by business segment

Revenue performance by segment

Specialities, the highest value-added segment, continue to gain weight: they grow by 6% and account for 29% of sales at 30 June 2026 (28% in June 2025).

Mass production (fillers and white and black masterbatches) remains stable and accounts for 71% of revenue.

Kompuestos strengthens its international presence: it exports more than 60% of its revenue, with 19% growth in France.

Kompuestos' next major growth project is the development of the Latin American market. To this end, it has set up the wholly owned subsidiary KOMPUESTOS COLOMBIA S.A.S., and already has a sales office in Bogotá and warehouses in Bogotá and Cartagena, enabling it to offer a local service to its customers in the region. These are markets with significant growth prospects, which form part of the Company's expansion plan for the coming years.

(*) Mass production includes fillers and white and black masterbatches.
Specialities include additives, colour masterbatches and BIO Solutions.





(Figures in thousands of euros)	January - June		% Change
	2026	2025	2026/ 2025
Revenue	**27,237**	**26,894**	**1**
- Traditional business	27,203	26,847	1
Mass production	19,320	19,404	0
Specialities	7,883	7,443	6
- Other	34	47	(28)

	January - June		% Change
	2026	2025	2026/ 2025
Revenue	**27,237**	**26,894**	**1**
Spain	10,341	10,591	(2)
Germany	4,793	5,297	(10)
France	4,634	3,884	19
Other	7,469	7,123	5

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HIGHLIGHTS



From 1 January to 30 June 2026

JUNE 2026

Ordinary General Shareholders' Meeting

Held on 17 June 2026 on first call, with shareholders present or represented holding 87.40% of the share capital (88.59% of the voting capital). Main resolutions:

1. Approval of the annual accounts and management report for 2025, as well as the allocation of the results.
2. Renewal of the Board of Directors: removal of its members, appointment of eight directors and ratification of Mr Josep Maria Torner Ribe as independent director.
3. Approval of the remuneration of the members of the Board of Directors for 2027.
4. Authorisation for the Board to increase the share capital, within a period of 5 years, up to a maximum nominal amount of €4,049,670.30, and to issue convertible securities, with the power to exclude pre-emptive subscription rights.
5. Items 19 and 20 of the agenda, concerning instructions to the Board on the suitability and composition of the Board and on related-party transactions, were not approved.

Full details in the Other Relevant Information notice published on BME Growth on 19 June 2026.

MARCH 2026

Capital increase

€1.07M raised, 100% subscribed and paid up

Issuance of 1,343,201 new shares (€0.60 nominal value and €0.20 share premium per share). The share capital now stands at €8,099,340.60, divided into 13,498,901 shares.

MARCH 2026

Repayment of the syndicated financing

€10M 2019 financing, repaid in full

On 9 March 2026, the syndicated financing arranged in 2019 matured and was repaid in full; as a result, the Company is no longer subject to financial covenants.

5

ANNEXES



About Kompuestos

Kompuestos is an industrial company engaged in the design, production and marketing of mineral filler concentrates (“fillers”), and colour and additive concentrates (“masterbatches”) for the plastics processing industry. It operates two production facilities located in Palau-solità i Plegamans (Barcelona).

In addition, Kompuestos holds a 100% stake in KOMPUESTOS COLOMBIA S.A.S., a company incorporated in Colombia, with registered office in Bogotá, engaged in activities related to the manufacture of plastics in primary forms and the wholesale trade of chemical products.

Kompuestos is characterised by its commitment to the environment, which is why it developed fillers in the past (which make it possible to reduce the use of polymer and, therefore, the carbon footprint of end products) and has in recent years been developing its own technology and know-how related to the circular economy of plastics, including biodegradable and compostable resins (“bioplastics”) and plastic recycling and reuse processes. Plastics have become a recurring problem for the environment, and regulation and society's own awareness are creating a great market opportunity for products that provide solutions to the main problems of the plastics industry: biodegradability and recycling.

In the coming years, Kompuestos intends to continue growing significantly in its traditional business (fillers and masterbatches) and expects to achieve strong growth given the scale of the opportunity opening up in two new markets: biodegradable plastics and recycled plastics.



"We have a long track record of adding value to plastic and reducing the carbon footprint of plastic; we are leaders in biodegradable plastics and are working on plastic recycling processes”

Corporate Governance

Ignacio Duch
Member of the Board of Directors representing Corporation Chimique International, S.P.R.L.
(Chairman of the Board of Directors and CEO)

Clara Duch
Member of the Board of Directors representing CCP Masterbatch, S.L.
(Proprietary Director)

Albert de la Riva
Member of the Board of Directors
(Independent Director)

Guillermo Ferrer
Member of the Board of Directors and Member of the Audit Committee
(Independent Director)

Nuria Matellán
Member of the Board of Directors
(Executive Director)

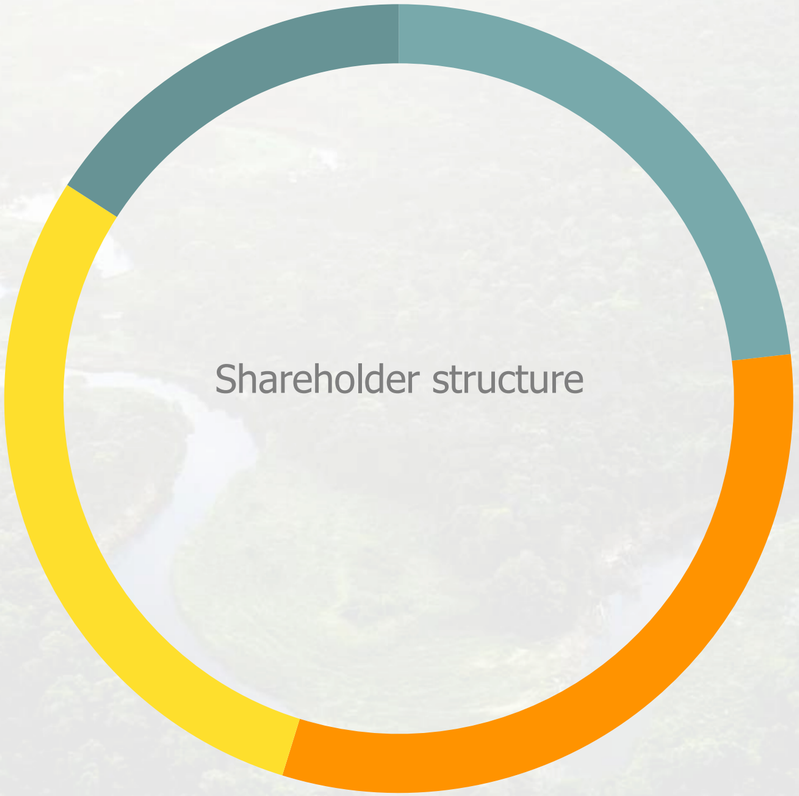
Sandra Duch
Member of the Board of Directors and Member of the Audit Committee
(External Director)

Jacobo Semprún
Member of the Board of Directors
(Proprietary Director)

Ignacio Tauste
Member of the Board of Directors
(Executive Director)

Josep Maria Torner
Member of the Board of Directors and Chairman of the Audit Committee
(Independent Director)

José Luis Palao
Non-director Secretary of the Board of Directors



Traditional business

Exfill: Mineral filler concentrates



Exfill products are sustainable products that allow less polymer to be used in the end product while improving mechanical performance through the incorporation of natural components. Using Exfill products, very significant differences can be obtained in the end product depending on the polymer with which it is blended and the compounding technique; in addition, Exfill can be combined with additives to achieve the desired results. The most widely used mineral is calcium carbonate, obtained from limestone, marble and chalk. Exfill products, which can be dosed at up to 70% in the end product, offer countless advantages, such as a lower carbon footprint in the end product, reduced greenhouse gas emissions, production efficiency and energy savings, which help reduce production costs. They can be used in all types of applications and sectors. These products are 100% recyclable. The use of Exfill offers customers greater competitiveness together with ecological and sustainable value.

Kroma: Colour masterbatch



Kroma is Kompuestos' most traditional range, covering custom colour production. Kompuestos uses the most advanced technologies to offer customised colours to our customers on a continuous and consistent basis for all types of applications. Kompuestos has developed more than 20,000 colour formulations covering the full spectrum of technical requirements. This makes it possible to produce high-quality masterbatches for all sectors and types of application. The advantages of masterbatches over the use of powder pigments or other techniques for adding colour to plastics include: easier storage, lower risk of cross-contamination between products and better dispersion of the pigment or additive, as it arrives dispersed in a carrier that facilitates its distribution. All of this translates into cost savings. The possibility of using a carrier similar to the polymer with which the masterbatches are to be combined facilitates integration between the polymer and the colours. Their use achieves greater colour consistency between different batches of the end product, and the possibility of combining colourants and additives in a single masterbatch simplifies the manufacturing process.

Additives



Kompuestos has a broad portfolio of additives that adapts to any need expressed by the customer. Additives improve the performance of plastic products, protecting them against degradation from heat, ultraviolet rays, oxidation or other agents, or providing specific functions depending on the intended application of the end product (including desiccants, antistatics, UV, fragrances, antioxidants, anti-block or anti-fog). The production of additives enables Kompuestos to offer its customers differentiated solutions with innovative technology. It is also working on the development of additives that promote the reuse of plastics and on replacing traditional additives with new, more effective ones.

Bio Solutions

Soil-biodegradable resins



Biodegradable resins are Kompuestos' most innovative range, made from plant starch derived from maize, potato and cereals, and from other biodegradable polymers. Biodegradable resins can be processed using the same machinery used for traditional polymers. The resins are 100% biodegradable and compostable in accordance with the UNE-EN 13432 specification. In order to market products as biodegradable and compostable, it is mandatory to obtain certificates attesting to the advertised properties. The innovative formulations of these bioplastics aim to replace traditional single-use plastics and thus significantly reduce the environmental problem they represent. Kompuestos is continuously working on the development of new biodegradable resin formulas.

Okean: Water-biodegradable resins



Kompuestos has also developed Okean, a resin designed to be completely biodegradable in water. Okean biodegrades within relatively short periods in fresh and marine waters, and contributes substantially to reducing plastic waste in rivers, seas, lakes or any natural aquatic environment. Likewise, as it is mainly based on renewable raw materials, Okean produces less carbon dioxide than fossil-based polymers, thus contributing to the prevention of global warming. Given its characteristics, Okean offers an ecological alternative to single-use plastics.

BioExfill: Compostable fillers



BioExfill is a product that combines the know-how of traditional masterbatches, such as mineral fillers, with the know-how of biodegradable and compostable products. Our BioExfill range is a compostable filler that offers the same advantages as Exfill while also being 100% biodegradable and compostable. Kompuestos has already obtained *OK Compost INDUSTRIAL* and *OK Compost HOME* certifications in order to market this product.

Raw materials and recycling solutions

Incorporating the philosophy of the circular economy into the plastics industry has led Kompuestos to explore every possible option, from making plastics biodegradable and compostable to improving the mechanical performance of recycled plastics.

Kompuestos is carrying out various R&D projects with the aim of integrating its manufacturing activities in the traditional product range with the processing of recycled plastics, both for internal use and for sale to third parties. In addition, it is developing new technologies to facilitate the recycling and reuse of plastics, most notably reactive compounding, which facilitates the compatibilisation of different polymers and/or the reconstruction of damaged polymer chains in used plastics.

The raw materials business line comprises the marketing of polymers as raw material for the plastics processing industry. Kompuestos currently operates on an occasional basis as a distributor of traditional polymers, with the intention of including more ranges of recycled polymers.



The circular economy of plastic

A NEW MODEL FOR PLASTIC

Towards a circular economy

Despite its advantages, the increasing use of traditional plastic for short-lived applications leads to problems arising from the use of fossil fuels in its manufacture and to environmental problems: degradation of natural ecosystems and generation of greenhouse gases.

This makes it necessary to change the cycle of plastic production and consumption. Globally, the industry is being driven to transform towards the new circular economy of plastic, based on three principles:



PRINCIPLE 1

Recycling and reuse

Increased recycling and reuse of plastics would reduce the proportion of plastics released into nature and enable manufacturing from recovered materials.

PRINCIPLE 2

Less leakage into ecosystems

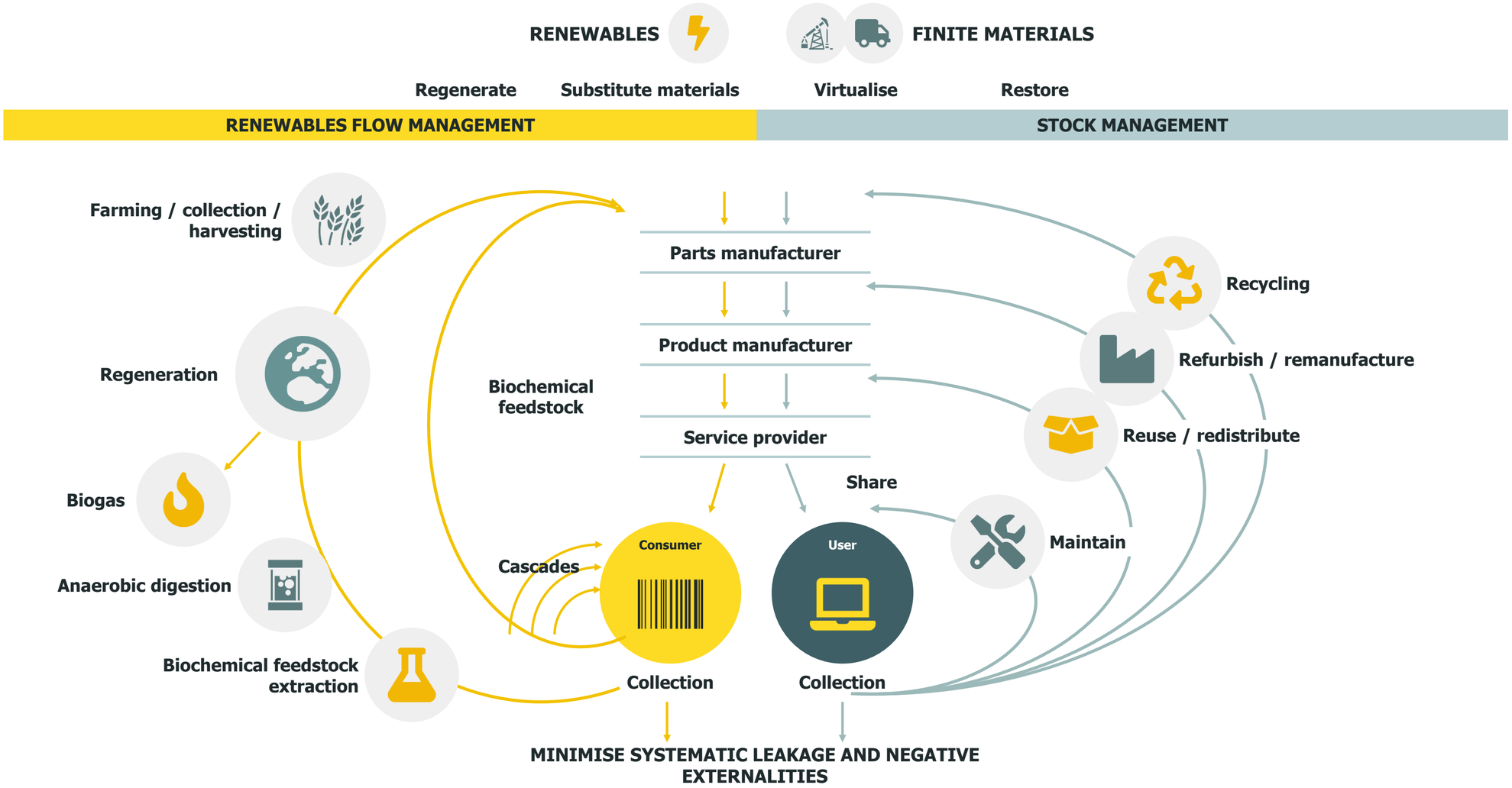
Improve the collection and recovery of plastics to prevent the degradation of oceans and ecosystems, investing in collection and recycling infrastructure and in new plastics based on reuse.

PRINCIPLE 3

Renewable sources

Incorporate renewable raw materials to replace fossil sources, which will gradually be depleted.

The circular economy of plastic



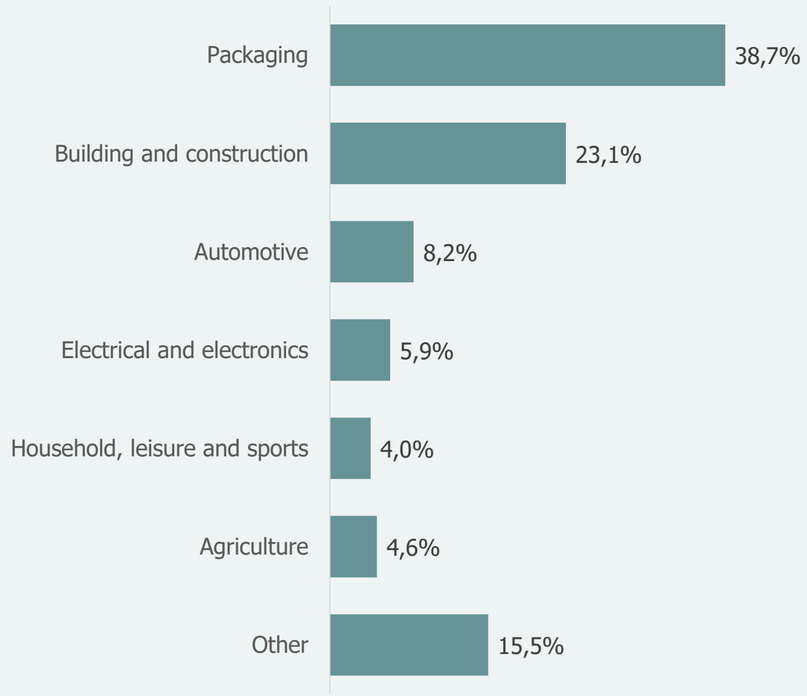
Source: Ellen MacArthur Foundation

The global plastics industry

DEMAND · 2024

Demand by application

52.4 Mt demanded by European converters (EU27+3)



THE SECTOR IN EUROPE · 2024

Key figures

European plastics industry (EU27+3)

1.5 million
direct jobs in Europe

50,650
companies, most of them SMEs

€398,000M
in turnover (-13% vs. 2022)

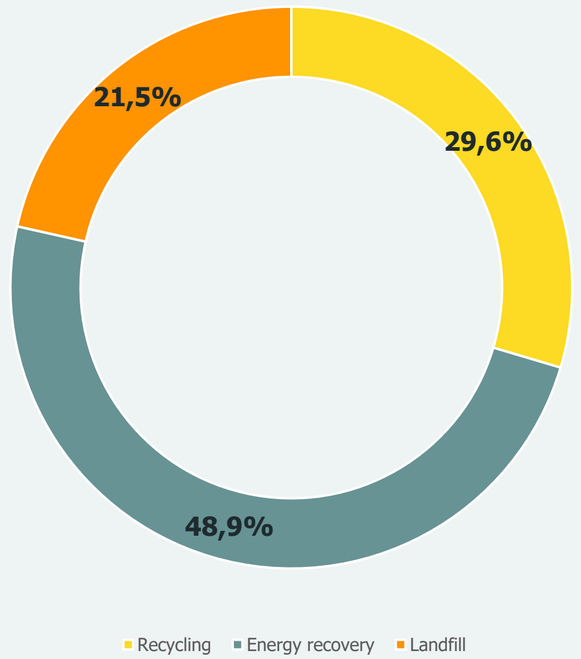
54.6 Mt
of production, 12% of the global total

15.4%
circular plastics in European production

WASTE · 2024

Waste treatment

32.7 Mt of post-consumer plastic waste collected (EU27+3)



Source: Plastics Europe, Plastics – the Fast Facts 2025 and The Circular Economy for Plastics 2026 (2024 data, EU27+3)

Glossary

Bio-based
Plastics made from renewable raw materials.

Biodegradation
Breakdown of materials into environmentally acceptable products (water, carbon dioxide and biomass) through the action of naturally occurring microorganisms. The process and its outcome depend on the conditions (temperature, humidity, presence of microorganisms…) and on the material or final part.

Mineral fillers
Materials added to plastic polymers.

Compost
Mixture of various decomposing organic substances, such as dead leaves or manure.

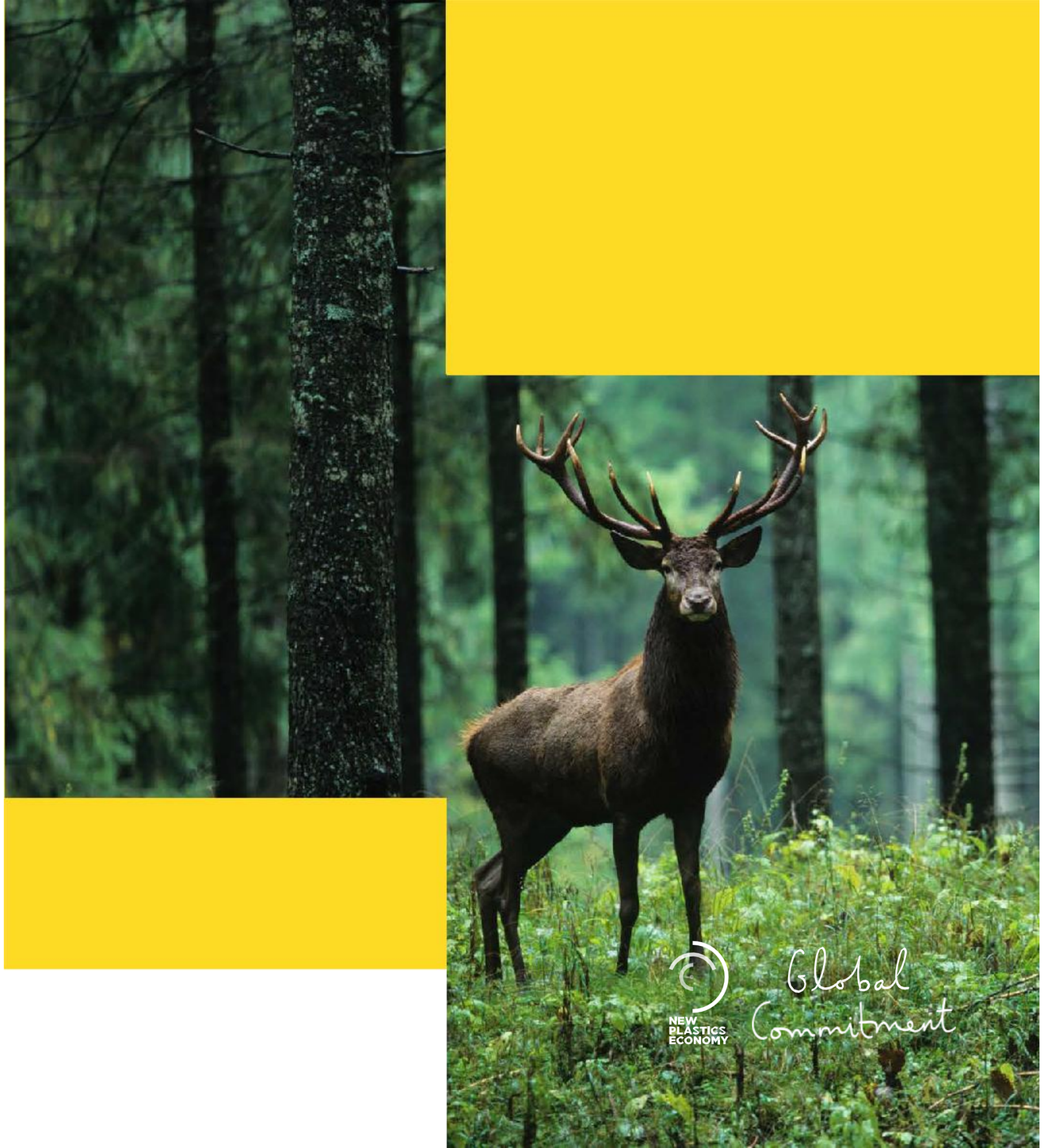
Extrusion or compounding
Extrusion and pelletising process that melt-blends a polymer (thermoplastic resin) with additives, minerals or pigments to obtain a compound (blend) or a masterbatch (concentrated blend) with specific physical or chemical properties.

Masterbatches
Colour, additive and other concentrates for the plastics processing industry, including components for creating environmentally sustainable plastics.

Biodegradable plastic
Plastic that biodegrades at the end of its useful life: its organic matter breaks down into CO_2, water and biomass through the action of bacteria. Conditions vary depending on the environment: soil, fresh water or seawater.

Compostable plastic
Plastic that biodegrades into compost, in an industrial or home composting facility, under controlled conditions of time, temperature, humidity, aeration and microorganisms.

Reactive compounding or reactive extrusion
Process of intensive mixing of polymers in the molten state in which a chemical reaction simultaneously takes place, giving rise to a new product.



Let's work together

We are here to help. If you need any further information, please do not hesitate to contact us.

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Moving towards a sustainable future

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