

Servicio de Administración Tributaria

Sistema de Presentación del Dictamen 2024

Taxpayer name:

Alpek S. A. B. de C. V.

Annex information: Informe

Report on the review of the Taxpayer's tax situation

To the Board of Directors and Stockholders of Alpek S. A. B. de C. V., the Secretariat of Finance and Public Credit, the Servicio de Administración Tributaria (SAT), and the Administración General de Grandes Contribuyentes de Auditoría Fiscal de Nuevo León:

1. I issue this report related to the audit I conducted under International Standards on Auditing (ISA), of the financial statements prepared by the management of Alpek S. A. B. de C. V. ("Alpek") in accordance with Articles 32-A of the Federal Tax Code (CFF), 58 sections I, IV, and V of the Regulations of the CFF (RCFF), rules 2.10.6, 2.10.14, 2.10.15 of the Miscellaneous Tax Resolution for 2025 (RMF), and the integration and characteristic instructions and guideline formats for the submission of the tax report of financial statements contained in Annex 16 of the RMF. An audit performed under the ISA provides reasonable assurance; however, it does not guarantee that an audit will detect a possible omission, error, or conduct that could constitute a tax offense, as it is not designed for that purpose.

As a result of this audit, I issued an unqualified report dated May 14, 2025.

2. Exclusively regarding the matters mentioned in this numeral 2, I hereby declare, under oath, and in accordance with Articles 52 section III of the CFF, 57 and 58 section III of the RCFF, and rule 2.10.15 of the RMF, that:
  - a. With respect to the audit conducted under the ISA of the financial statements of Alpek S. A. B. de C. V. (the Entity) for the year ended December 31, 2024, as mentioned in the previous section, I issued an unmodified opinion without qualifications affecting the Taxpayer's fiscal situation.
  - b. As part of my audit described above, I reviewed additional information and documentation prepared by and under the responsibility of the Entity, in accordance with Articles 32-A of the CFF, 58 sections I, IV, and V of the RCFF, rules 2.10.6, 2.10.7, and 2.10.14 of the RMF, and the guideline formats and integration instructions contained in Annex 16 of the RMF, which are submitted to SAT online through the Sistema de Presentación del Dictamen Fiscal 2024 (SIPRED). I audited this information and documentation through selective testing, using audit procedures and scope I deemed appropriate based on my professional judgment. I consider that the audit evidence obtained provides a sufficient and adequate basis to support my opinion, in accordance with the ISA, on the financial statements taken as a whole. This information is included exclusively for use and analysis by the Administración Desconcentrada de Auditoría Fiscal de la Administración General de Grandes Contribuyentes.

Based on my audit, I state the following:

- i. Within the selective tests carried out in accordance with the ISA, I reviewed the Taxpayer's tax situation referred to in Article 58, section V of the RCFF, for the period covered by the audited financial statements, and within the scope of my selective tests, I reviewed that the goods and services acquired, disposed of, or granted in use or

enjoyment by the Entity were effectively received, delivered, or rendered, respectively. In accordance with section II of rule 2.10.15 of the RMF, the procedures applied did not include the examination of compliance with customs or foreign trade provisions.

My working papers include evidence of the audit procedures applied to the sampled items that support the conclusions reached.

- ii. I verified, based on selective tests and the ISA, the calculation and payment of federal contributions incurred during the fiscal year, included in the list of contributions payable by the Taxpayer either as a direct taxpayer or as a withholding agent.

The Entity will be audited for the Mexican Institute of Social Security (IMSS) (and the Institute of the National Housing Fund for Workers or INFONAVIT) purposes for the year ended December 31, 2024, by another public accountant, and such work is currently being performed. The scope of that audit may differ from this one, and if differences are identified, they will be corrected accordingly; any applicable differences related to INFONAVIT and SAR contributions must be paid.

- iii. During the year under review, I was not aware of any refund claims of tax credits or compensations filed by the Taxpayer. As of December 31, 2024, no amounts are pending refund or compensation.
- iv. I reviewed, based on their nature and application mechanics used, if applicable, in prior fiscal years, the items and amounts shown in the following annexes:
  - Reconciliation between accounting and tax results for income tax (ISR) purposes.
  - Reconciliation between revenue per the statement of comprehensive income, accumulated revenue for ISR purposes, and total acts or activities for monthly definitive value added tax (VAT) payments for 2024.
- v. I also reviewed the amended tax returns that I became aware of, submitted by the Taxpayer for differences in taxes for the audited year, verifying that they were filed in accordance with tax provisions.
- vi. I reviewed, based on their nature and mechanics used in prior years, the determination of employees' profit-sharing (PTU); also, I selectively reviewed the documentation and payment of PTU.
- vii. I reviewed, through selective tests, the balances of the accounts identified in the annexes related to the comparative analysis of expense subaccounts and the comparative analysis of subaccounts of the comprehensive financing result, reconciling when applicable: a) differences with basic financial statements arising from reclassifications for presentation purposes, and b) the determination of deductible and non-deductible amounts for ISR purposes.
- viii. I was not aware that the Entity obtained resolutions from tax or judicial authorities (Tribunal Federal de Justicia Administrativa, Supreme Court of Justice, District Courts, or Circuit Collegiate Courts), or that it benefited from tax incentives, exemptions, subsidies, or tax credits during the year ended December 31, 2024.

- ix. During the fiscal year, based on my audit procedures, I did not observe that the Entity was jointly liable as a withholding agent in the sale of shares performed by foreign residents.
- x. It was not practical to determine the percentage of audit coverage for exchange fluctuations; however, I reviewed the exchange fluctuation results, verifying the exchange rates applied at the transaction date, settlement date, and valuation of foreign currency balances at year-end.
- xi. The Entity's balances with its main related parties as of December 31, 2024, are disclosed in Note 7 to the financial statements included in the SIPRED annex "Notas a los Estados Financieros."

Related-party transactions carried out during the fiscal year are disclosed in the SIPRED annex "Operaciones con partes relacionadas." Within my selective tests, I reviewed compliance with the related-party obligations established in the ISR, Articles 11, 27 section XIII, 28, sections XVII, XVIII, XXVII, XXIX, 76, sections IX, X, XII, 179, and 180.

- xii. During the fiscal year ended December 31, 2024, in the SIPRED general information annex, the Entity included information regarding the application of certain criteria differing from those issued by the tax authority under Article 33 section I subsection h) of the CFF. The Taxpayer stated in the annex that no such criteria were applied during the fiscal year.
- xiii. Within the scope of my selective tests, I reviewed the information reported by the Taxpayer in the returns filed in compliance with the following tax provisions, without noting omissions:
  - a) Article 76 section VI of the LISR "information on foreign residents" (Annex 4 of the DIM).
  - b) Article Ninth of the transitional provisions of the LISR for 2014, section X, "information on foreign residents (Annex 4 of the DIM)" for withholding to foreign residents.
  - c) Article 76 section III of the LISR and Article 32 section V of the IVA Law "information on withholdings to foreign residents indicated in the CFDI."

The following returns were not applicable to the Taxpayer and therefore were not filed:

- a) Article 76 section VI LISR – Annex 4 of the DIM.
- b) Article 76 section XIII LISR – Annex 10 of the DIM (trust operations).
- c) Article 178 LISR – Official Form 63 "Informative Return of Preferential Tax Regimes."
- d) Article Ninth transitional provision of the LISR for 2014, section X – Annex 2 and Annex 4 of the DIM (for ISR, IVA, IEPS withholdings to foreign residents).
- e) Article 76 section III LISR and Article 32 section V IVA Law – "Information on withholdings to foreign residents indicated in the CFDI."

## **Other matters**

3. My responses to the questions contained in the fiscal diagnostic and transfer pricing questionnaires, included in SIPRED, are based on the results of my audit of the basic financial statements of Alpek S. A. B. de C. V. as of December 31, 2024, conducted in accordance with the ISA. Consequently, the responses indicating compliance with tax provisions are supported by: a) the results of my audit according to the ISA, or b) the fact that during the audit I did not become aware of any non-compliance with tax obligations.

Some questions in the fiscal diagnostic and transfer pricing questionnaires were left blank because: 1) they do not apply to the Entity, 2) there is no possible answer, or 3) the information was not reviewed as it is outside the audit scope. This does not constitute non-compliance with tax provisions.

4. Regarding the Entity's responses in the fiscal diagnostic and transfer pricing questionnaires included in the "Datos Generales" and "Información del Contribuyente sobre sus Operaciones con Partes Relacionadas" annexes of SIPRED, I analyzed and reviewed that such responses are consistent with the results of my audit performed under the ISA.

Therefore, the responses indicating compliance with tax obligations are supported by the fact that during my audit I reviewed and was not aware of any non-compliance related to those obligations.

Some questions require information not included in the basic financial statements; thus, responses were provided by the Entity and fall outside the scope of my audit.

### **Identified immaterial non-compliance and/or matters without impact on federal taxes and contributions**

5. As of December 31, 2024, no tax or contribution differences were identified that should be disclosed in the column "Diferencias no materiales no investigadas por auditoría" of the annex "Relación de contribuciones a cargo del contribuyente como sujeto directo o en su carácter de retenedor."

C.P.C. Jesús Israel Almaguer Gámez  
Registration number 18569 with the Administración General de Auditoría Fiscal Federal  
Monterrey, N.L., May 14, 2025