IBERPLASTIC, S.A. DE C.V.

TERMS AND CONDITIONS OF THE ISSUANCE

Issuance of Debt Tokens

Effective Date	July 27th, 2026
Transmitter	IBERPLASTIC, S.A. DE C.V.
Issuing Agent/Paying Agent/DAP	MIO3, S.A. DE C.V. (PSAD-0016)
Type of digital assets	Debt Digital Asset
First Tranche Quotation Label	IBER1
Registration entry with the CNAD	AD-00253

1. Acceptance of the Terms

The acquisition of the Debt Tokens to be issued (the “Debt Tokens”) implies the express, free and irrevocable acceptance by the investor (the “Holder”) of all of these Terms and Conditions (the “T&C”), as well as the Relevant Information Document of the Issuance (the “RID”), its annexes, offering notices and other supplementary documentation that may be applicable to the issuance, tranche or series.

This acceptance includes the express ratification by the Holder of the status of Common Representative of the Holders of the Debt Tokens, under the terms established in the RID and in the documentation of the Issuance.

The Holder declares and acknowledges that the legal relationship arising from the Debt Tokens is of a strictly contractual nature and of limited recourse, and that the rights acquired are limited exclusively to the credit rights expressly described in the RID and in these T&Cs.

- He has read, understood and fully accepted the content of the RID, its annexes and the supplementary documentation of the issuance.
- Recognizes MIO3, S.A. de C.V. as a Digital Asset Service Provider (DASP), Issuing Agent and Issuing Payment Agent.
- It recognizes MIO3, S.A. de C.V., as the interim common representative of the Holders, with sufficient powers to act on their behalf and in their representation, including the acceptance of the guarantees of the issuance and the representation of the decisions resulting from the matters submitted to a vote.
- You agree that the Tokens subject to this issuance confer exclusively the rights described in the corresponding RID.
- He expressly waives the right to individually exercise any right of administration, control or disposal over the underlying asset.
- The issuance is structured under the regulatory framework applicable to Digital Assets in El Salvador, and that Digital Assets may incorporate technological conditions (smart contracts), compliance (KYC/AML), and operational restrictions (whitelists/blacklists, lock-up, transferability rules).

2. Issuance Participants

2.1 Issuer

IBERPLASTIC, S.A. DE C.V.
Address: San Salvador District, Municipality of San Salvador Centro, Department of San Salvador, Republic of El Salvador.
Email: Raquel.mancia@503.com.sv
Website: http://www.iberplastic.com/

2.2 Digital Asset Service Provider (DASP)

MIO3, S.A. DE C.V.
CNAD Registration Number: PSAD-0016
Email: support@tohkn.com
Website:www.mio3.io
Platform:www.tohkn.com

The DASP is responsible for the structuring of the Issuance, custody, operational administration, liquidation, and burning of the Debt Tokens, as provided in the RID.

2.3 Issuance Certifier

ARMOR ANALYTICS, S.A. DE C.V.
CNAD Registration: CERT-0005
Email: legal@armoranalytics.sv
Website:https://armoranalytics.sv

Independent entity responsible for certifying the technical, legal and regulatory compliance of the Issuance.

3. Purpose of the Tokens

Debt Tokens are debt digital assets that grant their holders a direct claim against the Issuer, consisting of the right to receive payment of principal, interest (ordinary and, where applicable, default interest), and other amounts due, in accordance with the terms and conditions established in the issuance and the supplement corresponding to each tranche. These Debt Tokens represent direct, senior, unsecured, and non-subordinated obligations of the Issuer, without conferring any corporate, political, or ownership rights over its assets.

4. Amount, Unit Value and Structure of the Issuance

• **Maximum authorized amount of the Issuance:**

The issuance of the Debt Tokens will have a maximum amount of FOUR MILLION UNITED STATES DOLLARS (US$4,000,000.00).

• **Value unit of reference per Token:**

Each Debt Token will have a reference unit value of ONE HUNDRED UNITED STATES DOLLARS (US$100.00).

• **Maximum number of tokens:**

The maximum number of Debt Tokens to be issued will be FORTY THOUSAND(40,000).

• **Offer type:**

Public Offering of Debt Digital Assets

5. Minimum Amount and Condition of Issuance

The effective issuance of the Debt Tokens is conditional upon compliance with a minimum issuance amount (the Minimum Issuance Amount) equivalent to US$200,000.00, as established in the Relevant Information Document.

Until such Minimum Amounts are reached:

- The funds contributed by the Holders will remain under operational custody within the technological infrastructure of the Digital Asset Service Provider (DASP), and;
- The issuance will not be considered completed, nor will the respective Debt Tokens be issued.

If, after six (6) months from the start date of the marketing period, the Minimum Amount has not been reached, the Issuer will proceed to return the corresponding funds to the investors, without generating interest, returns, penalties or additional compensation, through the same means or address used for the subscription, in accordance with the operating procedures of the DASP.

6. Validity of the Tokens

Debt Tokens with a minimum term of two (2) years and a maximum term of five (5) years, counted from the issuance date of the corresponding tranche. The specific term applicable to each tranche will be determined by the Issuer and detailed in the respective supplement.

Without prejudice to the term applicable to each tranche, the Debt Tokens will remain valid until the total extinction of the credit right that constitutes their underlying asset, which will occur only once the Issuer has fully and promptly complied with all payment obligations arising from the Issuance in favor of the Holders, including, without limitation, the total payment of the principal, ordinary interest and, if applicable, default interest, fees, expenses and other charges payable in accordance with the terms and conditions of the Issuance.

7. Secondary Market

Debt Tokens may be traded exclusively through the MIO3 digital platform, in its capacity as an authorized Digital Asset Service Provider (DASP), when and to the extent that said platform enables secondary markets for this type of digital asset, and always subject to applicable laws and regulations issued by the National Digital Asset Commission (CNAD).

Secondary market trading will be permitted only between previously verified participants who continuously comply with Know Your Customer (KYC), Know Your Business (KYB), and Know Your Transaction (KYT) requirements and policies, as well as the technical and regulatory restrictions implemented through the Issuance's smart contracts.

There is no guarantee of liquidity, market depth, price formation or continuity in the trading of the Debt Tokens, nor does the Issuer or the DASP assume any obligation to repurchase, stabilize, provide liquidity or maintain an active secondary market.

8. Rights and Restrictions of the Token Holder

8.1 Rights

Rights credit:

Each Holder shall be entitled to receive from the Issuer the payment of principal and interest, in accordance with the term of the corresponding tranche, at the applicable interest rate, at the payment frequency provided, at the maturity of the principal, at the grace period, if any, and to the other terms and conditions established in the RID, in the Notice of Public Offering and in the corresponding supplement.

Right of Information:

Holders of Debt Tokens will be entitled to receive information, periodic reports, financial statements, progress updates and other disclosures as required by the RID, the LEAD, its regulations and the issuance documentation.

8.2 Restrictions

- The acquisition, custody, and transfer of Debt Tokens are subject to:
  (i) processes KYC/AML/CFT;
  (ii) DASP and/or smart contract eligibility rules (blacklist);
  (iii) compliance with sanctions, restricted lists and internal policies; and
  (iv) any applicable regulatory or contractual restrictions.

- When the RID establishes immobilization periods or other temporary limitations, the Holders accepts that during such periods, transfers may be technologically blocked and will only proceed under the exceptions expressly provided (e.g., succession or enforcement of guarantees).

9. Technology and Custody

Blockchain
The Issuance of the Debt Tokens will be implemented on the Polygon network, a second-layer scalability solution Compatible with Ethereum Virtual Machine (EVM), which enables operational efficiency, traceability, and secure on-chain transaction execution.

Technical Standard
The Debt Tokens are structured under the ERC-3643 standard (formerly T-REX), which allows issuance of digital assets with integrated regulatory controls, including identity verification, transfer restrictions and automated regulatory compliance.

Issuance and Operation Platform
The Issuance, operational administration and technological execution of the Debt Tokens will be carried out through the MIO3 digital platform, in its capacity as a Digital Asset Service Provider (DASP) duly authorized by the National Commission of Digital Assets (CNAD).

The platform acts as a technological and operational infrastructure, without assuming ownership of the tokens or the economic rights represented.

Custody of Tokens
The custody of the Debt Tokens will be carried out through custodial digital wallets by MIO3, which must be previously verified in accordance with the KYC, KYB and KYT procedures established by MIO3 and required by applicable regulations.

On-Chain Compliance and Control Mechanisms
The Issuance mission incorporates whitelists, AML/KYC/KYT controls, transfer restrictions by jurisdiction or holder profile, asset freezing when legally required, and burning mechanisms on-chain, all implemented through smart contracts in accordance with the ERC-3643 standard.

10. Applicable Law and Dispute Resolution

The Issuance is governed exclusively by the **Digital Asset Issuance Law of the Republic of El Salvador** and supplementary regulations.

Any controversy will be resolved by the competent courts of the Republic of El Salvador.

11. Acceptance Clause, Recognition of Risk and Exoneration of Liability

By acquiring the Debt Tokens, the Investor expressly, irrevocably, and under their sole responsibility declares that they have read, understood, and fully accepted the RID, its Annexes, the Public Offering Notice, the supplement applicable to the corresponding tranche, and these Terms and Conditions. Furthermore, they acknowledge and accept that the Debt Tokens confer exclusively a right to payment from the Issuer, under the terms established in the Issuance documentation, and that the payment of principal, interest, and any other amounts payable under said documentation depends on the Issuer's ability to meet its obligations in a timely manner.

The Investor further acknowledges and accepts that the investment in Debt Tokens is subject to the risks described in the Relevance Information Document (RID) and other issuance documentation, including, but not limited to, credit, liquidity, market, operational, technological, and regulatory risks. Consequently, the Investor accepts that neither the Issuer nor the Digital Asset Service Provider guarantees the absence of losses, the existence of a secondary market, or any economic outcome other than the rights expressly provided for in the issuance documentation.

Therefore, the Investor expressly and irrevocably releases and exempts the Issuer and the DASP from all liability, claim, action or demand, direct or indirect, arising from risks inherent to the investment and the eventual materialization of operational, technological, commercial, legal or regulatory contingencies, from assumptions of illiquidity or non-existence of a secondary market, or from the total or partial loss of the invested capital, except in cases of fraud or deliberate non-compliance duly proven in accordance with applicable law.