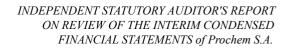


INDEPENDENT STATUTORY AUDITOR'S REPORT ON REVIEW OF THE INTERIM CONDENSED FINANCIAL STATEMENTS of Prochem S.A.

Misters Audytor Adviser Spółka z o.o. Warszawa, September 29th 2023





TO THE SHAREHOLDER AND SUPERVISORY BOARD OF PROCHEM S.A.

Introduction

We have reviewed the accompanying interim condensed financial statements of Prochem S.A., with registered office in Warsaw at 95 Łopuszańska Street, comprising statement of financial position prepared as at 30th June 2023, profit and loss account, statement of total income, statement of changes in equity, statement of cash flows for the period from 1 st January 2023 to 30th June 2023 and explanatory notes ("interim condensed financial statements").

The Management Board of the parent company is responsible for the preparation and presentation of the interim condensed financial statements in accordance with the requirements of the International Accounting Standard 34 Interim financial reporting as adopted by the European Union.

Our responsibility is to express a conclusion on these interim condensed financial statements based on our review.

Scope of the review

We conducted the review in accordance with the National Review Standard 2410 in the wording of the International Standard for Review Services 2410 Review of interim financial information performed by the independent auditor, adopted by the Resolution No. 3436/52e/2019 of the National Council of Statutory Auditors of 8 th April 2019.

The review of interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures.

The review is substantially less in scope than an audit conducted in accordance with the National Standards of Auditing in the wording of the International Standards of Auditing adopted by Resolution No. 3430/52a/2019 of the National Council of Statutory Auditors of 21 st March 2019 with subsequent changes. Consequently, the review does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Therefore, we do not express an audit opinion.

Conclusion

Based on the conducted review, nothing has come to our attention that causes us to believe that the accompanying interim condensed consolidated financial statements have not been prepared, in all material respect, in accordance with the requirements of International Accounting Standard 34 Interim financial reporting announced in the form adopted by the European Union.



INDEPENDENT STATUTORY AUDITOR'S REPORT ON REVIEW OF THE INTERIM CONDENSED FINANCIAL STATEMENTS of Prochem S.A.

Bożena Grzegorczyk Key Registered Auditor No. 12119 Acting

on behalf of:

Misters Auditor Adviser Spółka z o.o.

Warsaw, 40 Wiśniowa Street, office No. 5

The auditing company entered into the list

under item 3704

Warsaw, 29th September 2023