

PROCHEM S.A. GROUP

CONSOLIDATED FINANCIAL STATEMENTS FOR 2024

PROCHEM S.A.
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Selected financial data

Sales revenue and profit expressed in PLN and the statement of cash flows are translated into EURO at the exchange rate set as the arithmetic mean of average exchange rates announced by the Chairman of the National Bank of Poland on the last day of each month and amount to:

- for 2024 - 4.3042 PLN/EUR
- for 2023 - 4.5284 PLN/EUR

Carrying amounts was translated at the average exchange rate announced by the Chairman of the National Bank of Poland as at the date of financial statements, which as at balance sheet date amount to :

- 4.2730 PLN/EUR as at 31 December 2024
- 4.3480 PLN/EUR as at 31 December 2023

Selected financial data of the Prochem S.A. Capital Group

Description	Reporting period ended 31 December		Reporting period ended 31 December	
	2024	2023	2024	2023
	In PLN thousands		In EURO thousands	
<i>Consolidated statement of profit and loss</i>				
Revenues from sale	139 721	280 655	32 462	61 977
Gross profit on sales	7 757	-15 164	1 802	-3 349
Results from operating activities	-20 166	-25 704	-4 685	-5 676
Before tax profit	-24 134	-30 445	-5 607	-6 723
Profit for the period assigned to:	-25 593	-24 348	-5 946	-5 377
Shareholders of Parent Entity	-25 746	-24 483	-5 982	-5 407
Non-controlling interest	153	135	36	30
Profit/diluted profit (in PLN/EUR) – assigned to shareholders of the Parent Entity	-12.84	-12.21	-2.98	-2.70
<i>Consolidated statement of cash flows</i>				
Net cash provided by (used in) operating activities	2 758	-15 467	641	-3 416
Net cash provided by (used in) investing activities	-192	-2 306	-45	-509
Net cash provided by (used in) financing activities	-8 905	-4 934	-2 069	-1 090
Total cash flows, net	-6 339	-22 707	-1 473	-5 014
Description	As at		As at	
	31 December 2024.	31 December 2023	31 December 2024.	31 December 2023
	In PLN thousands		In EURO thousands	
<i>Consolidated statement of financial position</i>				
Total assets	123 182	159 780	28 828	36 748
Total non-current assets	61 259	68 911	14 336	15 849
Total current assets	61 923	90 869	14 492	20 899
Equity attributable to shareholders of the parent entity	40 241	64 879	9 418	14 921
Non-controlling interest	1 822	2 106	426	484
Total equity	42 063	66 985	9 844	15 406
Total non-current liabilities	32 441	33 117	7 592	7 617
Total current liabilities	48 678	59 678	11 392	13 725
Book value per one ordinary share (in PLN/EUR)-assigned to shareholders of the Parent Entity	20.07	32.36	4.70	7.44
Weighted average number of shares (in pcs.)	2 005 000	2 005 000	2 005 000	2 005 000