INDEPENDENT AUDITOR'S REPORT ON THE REVIEW OF THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

of the Capital Group, whose parent company is PROCHEM S.A.

with its registered office in Warsaw at ul. Łopuszańska 95

Misters Audytor Adviser Spółka z o.o.

Warsaw, 26 September 2025

INDEPENDENT AUDITOR'S REVIEW REPORT OF THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

For the Shareholders and Supervisory Board of Prochem S.A.

Introduction

We have reviewed the attached interim condensed consolidated financial statements of the Prochem Group, whose parent company is Prochem S.A. with its registered office in Warsaw (the "Parent Company") (the "Group"), comprising the condensed consolidated statement of financial position as at 30 June 2025, the condensed consolidated statement of profit or loss and other comprehensive income, the condensed consolidated statement of changes in equity, the condensed consolidated statement of cash flows for the period from 1 January to 30 June 2025, and selected explanatory notes (the "interim condensed consolidated financial statements").

The Management Board of the Parent Company is responsible for the preparation and presentation of the interim condensed consolidated financial statements in accordance with International Accounting Standard 34 Interim Financial Reporting as adopted by the European Commission. Our responsibility is to express a conclusion on these interim condensed consolidated financial statements based on our review.

Scope of the Review

We conducted our review in accordance with National Standard on Review Engagements 2410 in the wording of International Standard on Review Engagements 2410 Review of Interim Financial Information Performed by the Independent Auditor of the Entity, adopted by Resolution No. 3436/52e/2019 of the National Council of Statutory Auditors of 8 April 2019.

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

A review is substantially less in scope than an audit conducted in accordance with National Auditing Standards in the wording of the International Standards on Auditing adopted by Resolution No. 3430/52a/2019 of the National Council of Statutory Auditors of 21 March 2019 (as amended), and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion on these interim condensed consolidated financial statements.

MISTERS AUDYTOR ADVISER Sp. z o.o., ul. Bukowińska 22B, 02-703 Warszawa
telefon: 697-555-280, 22 848 18 17, e-mail: biuro@mistersaudytor.pl
Kapitał zakładowy 216 000 PLN; NIP: 521-359-13-29; REGON: 142757598
Sąd Rejonowy dla m.st. Warszawy XIII Wydział Gospodarczy KRS 0000375656
Bank PKO BP S.A. nr 46 1020 1068 0000 1802 0237 3025

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the attached interim condensed consolidated financial statements have not been prepared, in all material respects, in accordance with International Accounting Standard 34 Interim Financial Reporting as adopted by the European Commission.

Performed on behalf of Misters Audytor Adviser Sp. z o.o., audit firm entered on the list of audit firms under No. 3704:

Ilona Ornatowska
Key Statutory Auditor Registration
No. 11871 Warsaw, 26 September 2025