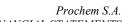


INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INTERIM CONDENSED FINANCIAL STATEMENTS

PROCHEM S.A.

Misters Audytor Adviser Spółka z o.o. Warsaw, 26 September 2025





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

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INTERIM CONDENSED FINANCIAL STATEMENTS for the shareholders and Supervisory Board of Prochem S.A.

Introduction

We have reviewed the attached interim condensed financial statements of Prochem S.A. (the "Company") with its registered office in Warsaw. These statements include: the condensed statement of financial position as at 30 June 2025, the condensed statement of profit or loss and other comprehensive income, the condensed statement of changes in equity, the condensed statement of cash flows for the period from 1 January to 30 June 2025, and

selected notes and explanatory information (the "interim condensed financial statements").

The Management Board of the Company is responsible for the preparation and presentation of the interim condensed financial statements in accordance with the requirements of International Accounting Standard 34 –

Interim Financial Reporting, as adopted by the European Commission.

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

review.

Scope of Review

We conducted our review in accordance with National Standard on Review Engagements 2410, which is consistent with 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 on 8 April 2019.

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

A review is substantially narrower in scope than an audit conducted in accordance with National Standards on

Auditing, which are consistent with International Standards on Auditing, adopted by Resolution No.

3430/52a/2019 of the National Council of Statutory Auditors on 21 March 2019 (as amended). Consequently, it 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 on these interim condensed financial

statements.

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

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim condensed 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.

For and on behalf of Misters Audytor Adviser Spółka z o.o. Audit firm entered on the list of audit firms under number 3704

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