

PROCHEM S.A. GROUP

CONSOLIDATED FINANCIAL STATEMENTS FOR 2025

**PROCHEM S.A.
ul. Łopuszańska 95
02-457 Warszawa
Polska**

www.prochem.com.pl

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 2025 - 4.2372 PLN/EUR
- for 2024 - 4.3042 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:

- 4.2267 PLN/EUR as at 31 December 2025
- 4.2730 PLN/EUR as at 31 December 2024

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

	In 2025	In 2024 (restated comparable data)	In 2025	In 2024 (restated comparable data)
	In PLN thousands		In EURO thousands	
Consolidated statement of profit and loss				
Revenues from sale	133 351	139 721	31 471	32 462
Gross profit on sales	6 859	7 757	1 619	1 802
Results from operating activities	-9 621	-20 166	-2 271	-4 685
Before tax profit	-13 225	-24 134	-3 121	-5 607
Profit for the period assigned to:	-14 498	-25 593	-3 422	-5 946
Shareholders of Parent Entity	-14 657	-25 746	-3 459	-5 982
Non-controlling interest	159	153	38	36
Profit/diluted profit (in PLN/EUR) – assigned to shareholders of the Parent Entity	-7.31	-12.84	-1.73	-2.98
Consolidated statement of cash flows				
Net cash provided by (used in) operating activities	-640	2 758	-151	641
Net cash provided by (used in) investing activities	-613	-192	-145	-45
Net cash provided by (used in) financing activities	-1 993	-8 905	-470	-2 069
Total cash flows, net	-3 246	-6 339	-766	-1 473
Consolidated statement of financial position				
	31 December 2025	31 December 2024 (restated comparable data)	31 December 2025	31 December 2024 . (restated comparable data)
	in PLN thousand	in PLN thousand	in. EUR thousand	in. EUR thousand
Total assets	121 446	122 925	28 733	28 768
Total non-current assets	57 644	66 116	13 638	15 473
Total current assets	63 802	56 809	15 095	13 295
Equity attributable to shareholders of the parent entity	25 352	40 005	5 998	9 362
Non-controlling interest	1 430	1 801	338	421
Total equity	26 782	41 806	6 336	9 784
Total non-current liabilities	27 429	32 441	6 489	7 592
Total current liabilities	67 235	48 678	15 907	11 392
Book value per one ordinary share (in PLN/EUR)-assigned to shareholders of the Parent Entity	12.64	19.95	2.99	4.67
Weighted average number of shares (in pcs.)	2 005 000	2 005 000	2 005 000	2 005 000