INDEPENDENT AUDITOR’S REPORT
ON A REASONABLE ASSURANCE ENGAGEMENT
REGARDING THE ASSESSMENT OF THE REMUNERATION REPORT

Prochem S.A.

Misters Audytor Adviser Spółka z o.o.
Warsaw, May 11 2026

INDEPENDENT AUDITOR'S REPORT
ON A REASONABLE ASSURANCE ENGAGEMENT
REGARDING THE ASSESSMENT OF THE REMUNERATION REPORT

To the General Meeting and the Supervisory Board of Prochem S.A.

We were engaged to assess the attached remuneration report of Prochem S.A., hereinafter referred to as the "Company", for the year 2025 with respect to the completeness of the information included therein as required under Article 90g sections 1–5 and 8 of the Act of 29 July 2005 on Public Offering and Conditions Governing the Introduction of Financial Instruments to Organised Trading Systems and on Public Companies (consolidated text: Journal of Laws of 2025, item 592, as amended) (hereinafter the "Public Offering Act").

Identification of Criteria and Description of the Subject Matter of the Engagement

The remuneration report was prepared by the Supervisory Board in order to fulfil the requirements of Article 90g section 1 of the Public Offering Act. The applicable requirements concerning the remuneration report are set out in the Public Offering Act.
The requirements described in the preceding sentence define the basis for the preparation of the remuneration report and, in our opinion, constitute appropriate criteria for forming our reasonable assurance conclusion.
Pursuant to Article 90g section 10 of the Public Offering Act, the remuneration report is subject to assessment by a statutory auditor with regard to the inclusion therein of the information required under Article 90g sections 1–5 and 8 of the Public Offering Act. This report constitutes fulfilment of that requirement.
By the statutory auditor's assessment referred to in the preceding sentence and forming the basis for our reasonable assurance conclusion, we understand an assessment of whether, in all material respects, the scope of information presented in the remuneration report is complete and whether the information has been disclosed with the level of detail required by the Public Offering Act.

Responsibility of the Members of the Supervisory Board

Pursuant to the Public Offering Act, the members of the Company's Supervisory Board are responsible for preparing the remuneration report in accordance with applicable laws and regulations, in particular for the completeness of the report and the information contained therein. The responsibility of the Supervisory Board also includes the design, implementation and maintenance of an internal control system ensuring the preparation of a complete remuneration report free from material misstatement, whether due to fraud or error.

Responsibility of the Statutory Auditor

Our objective was to assess the completeness of the information included in the attached remuneration report against the criteria specified in the section "Identification of Criteria and Description of the Subject Matter of the Engagement" and, based on the evidence obtained, to express an independent conclusion from the reasonable assurance engagement performed.

We conducted the engagement in accordance with the National Standard on Assurance Engagements Other than Audits or Reviews 3000 (PL), corresponding to International Standard on Assurance Engagements (ISAE) 3000 (Revised) – "Assurance Engagements Other than Audits or Reviews of Historical Financial Information", adopted by Resolution No. 3436/52e/2019 of the National Council of Statutory Auditors dated 8 April 2019, as amended (hereinafter "NSAE 3000 (PL)").

This standard requires the statutory auditor to plan and perform procedures in such a manner as to obtain reasonable assurance that the remuneration report has been prepared completely in accordance with the specified criteria.

Reasonable assurance is a high level of assurance, but it does not guarantee that an engagement conducted in accordance with NSAE 3000 (PL) will always detect an existing material misstatement. The selection of procedures depends on the statutory auditor's judgement, including the assessment of the risks of material misstatement due to fraud or error.

When assessing this risk, the auditor considers internal control related to the preparation of a complete report in order to design appropriate procedures to provide the auditor with sufficient evidence appropriate to the circumstances. The assessment of the internal control system was not conducted for the purpose of expressing a conclusion on its effectiveness.

Summary of Work Performed and Limitations of Our Procedures

The procedures planned and performed by us included in particular:

- reviewing the content of the remuneration report and comparing the information contained therein with the applicable requirements;
- reviewing the resolutions of the Company's General Meeting concerning the remuneration policy for Members of the Management Board and the Supervisory Board;
- determining the list of persons for whom information disclosure in the remuneration report is required;

Our procedures were solely intended to obtain evidence that the information included by the Supervisory Board in the remuneration report, in terms of its completeness, complies with applicable requirements. The purpose of our work was not to assess the sufficiency of the information included in the remuneration report for the purpose of preparing the remuneration report, nor to assess the accuracy and reliability of the information contained therein, in particular with respect to the amounts disclosed, including estimates made for previous years, numbers, dates, distribution, allocation methods, or compliance with the remuneration policy adopted by the Management Board.

The remuneration report was not subject to audit within the meaning of the National Auditing Standards. During the course of our assurance procedures, we did not audit or

review the information used to prepare the remuneration report and therefore we do not accept responsibility for issuing or updating any reports or opinions on the company's historical financial information.
We believe that the evidence we obtained provides a sufficient and appropriate basis for our conclusion below.

Ethical Requirements, Including Independence

In conducting the engagement, the statutory auditor and the audit firm complied with the independence requirements and other ethical requirements set out in the Handbook of the International Code of Ethics for Professional Accountants (including the International Independence Standards), hereinafter referred to as the "Code of Ethics," adopted by Resolution No. 207/7a/2023 of the National Council of Statutory Auditors of 17 December 2023 on the establishment of principles of professional ethics for statutory auditors, as amended. The Code of Ethics is based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional conduct. We also complied with other independence and ethical requirements that apply to this assurance engagement in Poland.

Quality Control Requirements

The audit firm applies national quality control standards adopted by Resolution No. 38/I/2022 of the Council of the Polish Audit Oversight Agency of November 15, 2022, on national quality control standards and National Auditing Standard 220 (Amended).
In accordance with the requirements of national quality control standards, the audit firm has designed, implemented, applied, and maintained a comprehensive quality management system, including policies and procedures for compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Conclusion

The auditor's conclusion is based on the matters described above, and the conclusion should be read with these matters in mind.
In our opinion, the attached remuneration report, in all material respects, contains all the elements specified in Article 90g, sections 1-5 and 8 of the Public Offering Act.

Restriction on Use

This report has been prepared by Misters Audytor Adviser Sp. z o. o. for the General Meeting of Shareholders and the Supervisory Board and is intended solely for the purpose described in the "Identification of Criteria and Description of the Subject Matter of the Service" section and should not be used for any other purposes.

Misters Audytor Adviser Sp. z o. o. does not accept any liability in connection with this report, whether arising from contractual or non-contractual relationships (including negligence), with respect to third parties in connection with this report. The foregoing does not exempt us from liability in situations where such exemption is excluded by law.

Ilona Ornatowska, No. 11871, performing the service on behalf of Misters Audytor Adviser Sp. z o. o., entered on the list of audit firms under number 3704.

Warsaw, 11.05.2026