

**Report
of the Supervisory Board from the results of the assessment of the consolidated
financial statements of the Prochem SA Capital Group for 2025
and Reports of the Management Board of the Parent Entity
from the activities of the capital group in 2025**

The Supervisory Board of Prochem S.A. accepts the report on the results of the assessment of the Company's consolidated financial statements for 2025 and the report of the Management Board of the Parent Entity on the activities of the Capital Group 2025, in the following wording:

According to the provision of art. 382 §3 of the Commercial Companies Code, the Supervisory Board examined the Company's consolidated financial statements for 2025, and the Report of the Management Board of the Parent Entity on the activities of the Capital Group in 2025. The Supervisory Board has also took note of the content of the auditor's opinion and the report supplementing the opinion.

Pursuant to Resolution No.51/XI of 24 May, 2023 of the Supervisory Board, the audit of financial statements and the Management Board report on the Company's activities for 2025 and of the consolidated financial statements and of report on the activities of the Capital Group for 2025 was entrusted to *Misters Audytor Adviser sp. z o. o.* a company entered on the list of entities authorized to audit financial statements kept by the National Board of Statutory Auditors under number 3704.

The object of the audit was the consolidated financial statements for the period from January 1, 2025 to December 31, 2025 covering :

- Consolidated statement of financial position (balance sheet) as at December 31, 2025 which on the side of assets and equity and liabilities closes with the sum of PLN 121 446 thousand,
- Consolidated statement of profit and loss for the financial year from January 1, 2025 to December 31, 2025 showing a net loss in the amount of PLN 14 498 thousand,
- Consolidated statement of comprehensive income for the financial year from January 1, 2025 to December 31, 2025 showing a balance sheet loss in the amount of PLN 14 474 thousand,
- Statement of changes in the consolidated equity for the financial year from January 1, 2025 to December 31, 2025 showing a decrease in equity by the amount of PLN 15 025 thousand,
- Consolidated statement of cash flows for the financial year from January 1, 2025 to December 31, 2025 showing a decrease in cash by PLN 3 246 thousand,
- Explanatory notes.

On April 29, 2026, the Statutory Auditor issued an opinion on the above-mentioned report with an explanation – significant uncertainty regarding the going concern – presented by the Management Board of the Parent Entity in Note No. 44 of the additional information to the consolidated financial statements. The statutory auditor's opinion does not contain any qualifications regarding this matter, which means that he found the audited financial statements, in all material respects, to be:

- presenting fairly and clearly all information essential for assessing the assets and financial position of the audited Capital Group as at December 31, 2025, as well as its financial results for the financial year from January 1, 2025, to December 31, 2025,
- prepared, in all material respects, in accordance with the accounting principles (policy) resulting from International Accounting Standards, International Financial Reporting Standards and related interpretations announced in the form of European Commission regulations, and in matters not regulated in these standards – in accordance with the requirements of the Act on Accounting and executive regulations issued on its basis and on the basis of correctly kept accounting books,
- in accordance with the provisions of law applicable to the capital group affecting the content of the consolidated financial statements.

In the case of the assessment of the Report of the Management Board of the Parent Entity on the activities of the Capital Group for the period from January 1, 2025 to December 31, 2025 the Supervisory Board assesses that this report meets the requirements of art. 49 of the Act of Accounting. The certified auditor confirmed that the report on activities of the Capital Group was prepared in accordance with the applicable law and is consistent with the information contained in the annual financial statements.

While performing the audit service, the Supervisory Board cooperated with the key certified auditor both in the matters covered by the separate financial statements and consolidated financial statements as well as in relation to control systems operating in the Company and in subsidiaries.

In the light of the above, the Supervisory Board shares the assessment of the Certified Auditor expressed in the opinion and in the report supplementing the opinion on the audit of the consolidated financial statement and the report on activities in 2025, and states that these statements are consistent in the scope of the form and content with applicable law and with accounting books and documents as well as with facts.

General Meeting of Shareholders approve the financial statements of the Capital Group of Prochem S.A. for 2025 and Report of the Management Board of the Parent Entity on the activities of the Capital Group for 2025.

Signatures of the Members of the Supervisory Board:

1. Jarosław Stępniewski

2 Karol Żbikowski

3. Marek Garliński

4. Wiesław Kiepiel

5. Steven Tappan
