



INDEPENDENT AUDITOR'S REPORT ON THE INTERIM CONDENSED FINANCIAL STATEMENTS

Prochem S.A.
with its registered office in Warsaw
at Łopuszańska 95

Misters Audytor Adviser Spółka z o.o.

Warsaw, 25 September 2026

**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 accompanying interim condensed financial statements of Prochem S.A. (the "Company"), with its registered office in Warsaw, comprising the condensed statement of financial position as at 30 June 2026, 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 2026, and selected additional information and explanations (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 Union in the form of European Commission regulations.

Our responsibility is to form a conclusion on the interim condensed financial statements based on our review.

Scope of Review

We performed the 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 dated 8 April 2019.

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



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A review is substantially less in scope than an audit conducted in accordance with the National Standards on Auditing 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 (with subsequent amendments) in consequence, a review is not sufficient to obtain assurance that all significant matters that might be identified in an audit, have been identified. Accordingly, we do not express an audit opinion on the accompanying 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 the requirements of International Accounting Standard 34 *Interim Financial Reporting*, as adopted by the European Union in the form of European Commission regulations.

Conducting the review on behalf of Misters Audytor Adviser Sp. z o.o., an audit firm entered on the list of audit firms under number 3704:

Jan Pawłowski
Certified Auditor
Registration No. 14249

Warsaw, 25 September 2026