



Translation note:

This version of our report is a translation from the original, which was prepared in Polish language. All possible care has been taken to ensure that the translation is an accurate representation of the original. However, in all matters of interpretation of information, views or opinions, the original language version of our report takes precedence over this translation.

Independent statutory auditor's report on the review of the half-year condensed separate financial statements

To the Shareholders and the Supervisory Board of KGHM Polska Miedź S.A.

Introduction

We have reviewed the accompanying half-year condensed separate statement of financial position of KGHM Polska Miedź S.A. (hereinafter called the "Company") as at 30 June 2025 and the related half-year condensed separate statements of profit or loss and comprehensive income, changes in equity and cash flows for the six-month period then ended, and the related explanatory notes (the "half-year condensed separate financial statements").

Management of the Company responsible for the preparation and presentation of these half-year condensed separate financial statements in accordance with the *International Accounting Standard 34 Interim Financial Reporting* as adopted by the European Union on these half-year separate financial statements based on our review.

Scope of review

We conducted our review in accordance with the *National Standard on Review Engagements 2410* in the wording of the *International Standard on Review Engagements 2410 Review of Interim Financial Information Performed by the Independent Auditor of the Entity* as adopted by the resolution of the National Council of Certified Auditors. A review of half-year condensed financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures.

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A review is substantially less in scope than an audit conducted in accordance with National Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying half-year condensed separate financial statements have not been prepared, in all material respects, in accordance with the *International Accounting Standard 34 Interim Financial Reporting* as adopted by the European Union.

Conducting the review on behalf of PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp.k., a company entered on the list of audit firms with the number 144:

Original report is signed in Polish language

Rafał Matusiak
Key Statutory Auditor
No. in the registry 13858

Wroclaw, 18 August 2025