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

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

Introduction

We have reviewed the accompanying consolidated statement of financial position of KGHM Polska Miedź S.A. (hereinafter called the "Parent Company") and its subsidiaries (together hereinafter called the "Group") as at 30 June 2026 and the related consolidated statements of profit or loss and comprehensive income, consolidated statement of changes in equity and cash flows for the six-month period then ended, and the related explanatory notes (the "half-year condensed consolidated financial statements").

Management of the Parent Company is responsible for the preparation and presentation of these half-year condensed separate financial statements in accordance with International Accounting Standard 34 Interim Financial Reporting as adopted by the European Union. Our responsibility is to express a conclusion on this half- year condensed consolidated financial statements based on our review.

Scope of review

We conducted our 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 as adopted by the resolution of the National Council of Statutory Auditors. A review of half-year financial statements consists

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PricewaterhouseCoopers Polska spółka z ograniczoną odpowiedzialnością Audyt sp.k. z siedzibą w Warszawie, przy ul. Polna 11, 00-633 Warszawa wpisana do Krajowego Rejestru Sądowego przez Sąd Rejonowy dla miasta stołecznego Warszawy, XII Wydział Gospodarczy Krajowego Rejestru Sądowego, pod numerem KRS 0000750050, NIP 5260210228.

of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures.

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 are not prepared, in all material respects, in accordance with 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:

The original was signed in Polish.

Mateusz Płonka
Key Statutory Auditor
No. in the registry 12326

Wroclaw, 18 August 2026