

## INDEPENDENT AUDITOR'S REPORT ON THE AUDIT

**For the General Meeting and Supervisory Board of Boombit S.A.**

### Report on the audit of the annual consolidated financial statements

#### *Opinion*

We have audited the annual consolidated financial statements of Boombit (the 'Group'), in which the parent company is Boombit S.A. (the 'Parent Company'), which comprise the consolidated statement of financial position as at 31 December 2025 and the consolidated statement of comprehensive income, consolidated statement of changes in equity, consolidated statement of cash flows for the financial year from 1 January to 31 December 2025 and notes, including material accounting policy information and other explanatory information (the 'consolidated financial statements').

In our opinion, the accompanying consolidated financial statements:

- give a true and fair view of the consolidated property and financial position of the Group as at 31 December 2025 and of its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with required applicable rules of International Financial Reporting Standards approved by the European Union (IFRSs) and with the accounting principles (policy) adopted;
- comply in respect of the form and content with laws applicable to the Group and the Parent Company's Statute.

This opinion is consistent with the additional report to the Audit Committee issued on 22 April 2026.

#### *Basis for opinion*

We conducted our audit in accordance with the National Auditing Standards in the wording of the International Auditing Standards adopted by Resolution No. 3430/52a/2019 of the National Council of Statutory Auditors of 21 March 2019 on national auditing standards and other documents, as amended, and the Resolution of the Board of the Polish Agency for Audit Oversight No. 38/I/2022 of 15 November 2022 on national quality control standards and National Auditing Standard 220 (Amended) ('NAS'), as well as pursuant to the Act of 11 May 2017 on Statutory Auditors, Audit Firms and Public Oversight (i.e. Journal of Laws of 2025, item 1891, as amended – the 'Act on Statutory Auditors') and the Regulation (EU) No. 537/2014 of 16 April 2014 on specific requirements regarding statutory audit of public interest entities (Official Journal of the European Union UE L158 of 27 May 2014, p. 77, as amended – the 'EU Regulation'). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the consolidated financial statements*' section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Independence and ethics*

We are independent of the Group companies in accordance with the principles of ethics set out in the *Handbook of the International Code of Ethics for Professional Accountants (including International Independence Standards)* adopted by Resolution No. 207/7a/2023 of the National Council of Statutory Auditors dated 17 December 2023 on establishing the principles of professional ethics of statutory auditors, as amended (the “Code of Ethics”), and with other ethical requirements that are relevant to our audit of the consolidated financial statements in Poland. We have fulfilled our other ethical responsibilities in accordance with those requirements and the Code of Ethics. While conducting the audit, the key statutory auditor and the audit firm remained independent of the Group companies in accordance with the independence requirements set out in the Act on Statutory Auditors and in the EU Regulation.

### *Key Audit Matters*

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. They include the most significant assessed risks of material misstatement, including the assessed risks of material misstatement due to fraud. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon and have summarised our reaction to these risks and in cases where we deemed it necessary, we presented the most important observations related to these types of risks. We do not provide a separate opinion on these matters.

Key Audit Matter	How our audit responded to this matter
<b>REVENUE RECOGNITION – COMPLETENESS, VALUATION, TIMING OF RECOGNITION</b>	
<p>The Group generates revenue from the development and publishing of both its own mobile games and those created by external development studios. Sales are conducted through distributors, i.e., global platforms specializing in the electronic distribution of games.</p> <p>In the consolidated financial statements, the Capital Group reports revenue from sales amounting to PLN 205 million, which represents a decrease of 9% compared to 2024.</p>	<p>Our procedures on the identified key audit matter included, but were not limited to, the following:</p> <ul style="list-style-type: none"> <li>• a review of the accounting policy regarding revenue recognition and an assessment of its compliance with IFRS 15;</li> <li>• understanding the sales process, including internal controls implemented within the Group,</li> </ul>

This matter was identified as a key audit matter because revenue from sales is a primary indicator of the Capital Group's operating performance, as well as due to the potential risk of revenue misstatement, including that arising from error or fraud.

*Reference to disclosure in the consolidated financial statements*

Disclosures regarding the accounting policy applied by the Capital Group in respect of revenue recognition, as well as additional information on this item in the statement of comprehensive income, are presented in section 3.3 (y) "Basis of preparation" and Note 8 "Contracts with customers" of the notes to the consolidated financial statements.

- performance of analytical procedures in the area of sales, including, among other things, comparison of sales revenue in the period under audit with the previous year, as well as an assessment of profit margins;
- analysis of selected transactions by reconciling recognised revenue to sales reports received from distributors and to issued sales invoices,
- performing cut-off tests on a sample of transactions around the reporting date to assess the correctness of the timing of revenue recognition.
- verification of the settlement of trade receivables after the balance sheet date

We also assessed the appropriateness of the disclosures in the financial statements related to revenue from contracts with customers.

## EXPENDITURE ON DEVELOPMENT WORK – VALUATION

As presented in Note 17 to the consolidated financial statements, the net value of completed development work and development work in progress amounted to PLN 31.3 million as at 31 December 2025.

The Group capitalizes production and game development costs incurred prior to the commencement of game sales or prior to the implementation of new technological solutions, and presents them in the consolidated statement of financial position under "Intangible assets."

The capitalization criteria for incurred expenditures, in accordance with International Accounting Standard 38 "Intangible Assets" ("IAS 38"), require significant judgment from the Parent Company's Management Board both at the stage of initial recognition and measurement in the accounting records, and throughout the period of economic use of the completed

Our procedures on the identified key audit matter included, but were not limited to, the following:

- understanding and evaluating selected control mechanisms within the process of capitalizing expenditures related to development work, as well as within the identification of impairment indicators and the performance of impairment tests;
- understanding and evaluating the Group's accounting policy in this area;
- assessing the eligibility of development costs for capitalization as assets, in accordance with IAS 38;
- performing reliability tests on selected components of development costs. These procedures included testing source documents, including the amounts of accrued

#### Development work.

The professional judgment applied by the Parent Company's Management Board in assessing the eligibility of costs for capitalization, as well as the subsequent valuation of the recognized asset, requires a detailed analysis of the assumptions adopted. The applied judgment may have a material impact on the presentation of production and development costs in the consolidated statement of financial position, on the recognition of costs in the consolidated statement of comprehensive income, as well as on the disclosures in the accompanying consolidated financial statements. This matter has also been identified as a key audit matter due to the subjective element of Management's judgment regarding the need to perform impairment tests on completed development work, as well as due to the use of judgment and estimation uncertainty in the impairment tests performed for both ongoing and completed development projects—particularly with regard to future cash flows and discount rates used to determine the recoverable amount of these assets.

#### *Reference to disclosure in the consolidated financial statements*

The Group has included disclosures on the accounting policies applied in relation to development expenditures and asset impairment in sections 3.3 (g) and (i) "Basis of preparation" of the notes to the consolidated financial statements. Detailed information on the value of capitalized development expenditures and impairment tests performed is provided in Note 17 "Intangible assets" of the notes to the consolidated financial statements.

remuneration subject to capitalization and their allocation to specific asset components;

- analysis of the Management Board's assessment of indications of impairment of completed development works;
- verification of the impairment tests for recognised completed development works and development works in progress, including an assessment of the key assumptions adopted by the Management Board, in particular forecasts of future cash flows and the discount rate, with the support of the statutory auditor's external expert.

We also assessed the adequacy of the disclosures related to development expenditures and the impairment testing of these assets.

### *Responsibilities of the Parent Company's Management and members of the Supervisory Board for the consolidated financial statements*

The Parent Company's Management is responsible for the preparation of the consolidated financial statements that give a true and fair view of the property and financial position of the Group and of its financial performance in accordance with the required applicable rules of International Financial Reporting Standards approved by the European Union, the adopted accounting principles (policy) and with the Group's applicable legal regulations and Statute and is also responsible for such internal control as the Parent Company's Management determines is necessary to enable the preparation of the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the Parent Company's Management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Parent Company's Management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The Parent Company's Management and members of the Supervisory Board are required to ensure that the consolidated financial statements meet the requirements of the Accounting Act of 29 September 1994 (i.e. Journal of Laws of 2026, item 522 – the 'Accounting Act'). The members of the Parent Company's Supervisory Board are responsible for overseeing the financial reporting process.

### *Auditor's responsibility for the audit of the consolidated financial statements*

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with NAS will always detect a material misstatement when it exists. Misstatements may arise as a result of fraud or error and are considered material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

The scope of the audit does not include assurance on the future profitability of the Group nor efficiency or effectiveness of conducting business matters now or in the future by the Parent Company's Management.

As part of an audit in accordance with NAS, we use professional judgment and maintain professional scepticism and we also:

- identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control;
- evaluate the appropriateness of accounting principles (policy) used and the reasonableness of accounting estimates and related disclosures made by the Parent Company's Management;
- conclude on the appropriateness of the Parent Company's Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our independent auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our independent auditor's report, however, future events or conditions may cause the Group to cease to continue as a going concern;
- evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation;
- we obtain sufficient appropriate audit evidence regarding the financial information of entities and business activities within the Group for the purpose of expressing an opinion on the consolidated financial statements. We are solely responsible for the direction, supervision and performance of the audit of the Group and we remain solely responsible for our audit opinion.

We communicate to the Parent Company's Supervisory Board on, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide to the Parent Company's Supervisory Board with a statement that we have complied with relevant ethical requirements regarding independence, and communicate to them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated to the Parent Company's Supervisory Board, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### *Other information, including Group Activity Report*

#### *Other information*

Other information comprises Group Activity Report as at 31 December 2025 (the 'Group Activity Report') together with the representation on application of corporate governance, which are separate elements of this Group Activity Report, and the Annual Report for the financial year ended 31 December 2025 (the 'Annual Report') (together the 'Other information').

#### *Responsibilities of the Parent Company's Management and members of the Supervisory Board*

The Parent Company's Management is responsible for the preparation of the Other information in accordance with laws.

The Parent Company's Management and members of the Supervisory Board are required to ensure that the Group Activity Report with separate elements meets the requirements of the Accounting Act.

#### *Auditor's responsibility*

Our audit opinion on the consolidated financial statements does not include the Other information. In connection with the audit of the consolidated financial statements, our responsibility is to read the Other information and, in doing so, to consider, whether the Other information is materially inconsistent with the consolidated financial statements or our knowledge obtained during the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there are material misstatements in this Other information, we are required to report that fact in our independent auditor's report.

We have nothing to report regarding Other Information.

Our responsibility in accordance with the Act on Statutory Auditors is also to issue an opinion on whether the Group Activity Report, to the extent not relevant to sustainability reporting, was prepared in accordance with laws and that it is consistent with the information contained in the consolidated



financial statements. Moreover, we are required to issue an opinion on whether the Group has included the required information in the representation on application of corporate governance.

We obtained the Group Activity Report before the date of this audit report and the Annual Report will be available after that date. In the event that we identify a material misstatement in the Annual Report, we are required to inform the Parent Company's Supervisory Board.

#### *Opinion on the Group Activity Report*

Based on the work performed during our audit, in our opinion, the Group Activity Report:

- has been prepared in accordance with Article 49 of the Accounting Act and paragraph 73 of the Regulation of the Minister of Finance of 6 June 2025 on current and periodic information provided by issuers of securities and on conditions for recognising as equivalent information required under the laws of a non-member state (Journal of Laws of 2025, item 755 – the “Regulation on Current Information”);
- is consistent with the information contained in the consolidated financial statements.

#### *Statement on the Group Activity Report*

We certify that, based on our knowledge of the Group and its environment obtained during our audit, we have not identified material misstatements in the Group Activity Report.

#### *Opinion on the corporate governance representation*

In our opinion, the Group has included in the corporate governance statement the information specified in paragraph 72 section 7 point 5 of the Regulation on Current Information. Moreover, in our opinion, the information indicated in paragraph 72 section 7 point 5 letters c–f, h and i of that Regulation included in the corporate governance statement is consistent with the applicable regulations and with the information contained in the consolidated financial statements.

### **Report on other legal and regulatory requirements**

#### *Opinion on the compliance of the consolidated financial statements prepared in the single electronic reporting format with the requirements of the regulation on technical standards on the specification of a single electronic reporting format.*

As part of our audit of the consolidated financial statement, we were engaged to perform an assurance engagement to obtain reasonable assurance in order to express an opinion on whether the consolidated financial statements of the Group for the year ended 31 December 2025 prepared in the single electronic reporting format including in the file named esef-bbt-2025-12-31-1-pl (the ‘consolidated financial statements in ESEF format’), was tagged in accordance with the regulations



specified in Commission Delegated Regulation (EU) No 2019/815 of 17 December 2018 supplementing Directive 2004/109/EC of the European Parliament and of the Council with regard to regulatory technical standards on the specifications of a single electronic reporting format (Official Journal of the European Union UE L 143 of 29 May 2019, p. 1, as amended – the ‘ESEF Regulation’).

#### *Identification of criteria and description of the object of the service*

The consolidated financial statements in ESEF format were prepared by the Parent Company’s Management in order to meet the tagging and technical requirements of the single electronic reporting format which are specified in the ESEF Regulation.

The subject matter of our assurance engagement is the compliance verification of the consolidated financial statements in ESEF format against the requirements of the ESEF Regulations, while the requirements specified in these regulations represent, in our opinion, applicable criteria for us to express an opinion providing reasonable assurance.

#### *Responsibility of the Parent Company’s Management and members of the Supervisory Board*

The Parent Company’s Management is responsible for preparing of the consolidated financial statements in ESEF format in accordance with the tagging and technical requirements of a single electronic reporting format which are specified in the ESEF Regulation. Such responsibility includes the selection and application of appropriate XBRL tags using the taxonomy specified in these regulations.

Responsibility of the Parent Company’s Management also includes designing, implementing and maintaining of such internal control as determined is necessary to enable the preparation of the consolidated financial statements in ESEF format, free from material non-compliance with the requirements of the ESEF Regulation.

The members of the Parent Company’s Supervisory Board are responsible for overseeing the financial reporting process, which includes the preparation of financial statements in compliance with the form in accordance with the governing legal regulations.

#### *Auditor’s responsibility*

Our objective was to express an opinion, based on the performed assurance engagement, providing reasonable assurance, that the consolidated financial statements in ESEF format was tagged in accordance with the ESEF requirements.

We have performed our assurance engagement in accordance with the National Standard for Assurance Engagements Other than Audit and Review 3001PL – Audit of Financial Statements Prepared in Single Electronic Reporting Format adopted by resolution of the National Council of Statutory

Auditors No. 1975/32a/2021 dated 17 December 2021 ('NSAE 3001PL') and, where applicable, in accordance with the National Standard on Assurance Engagements Other than Audit and Review 3000 (R) as set out in International Standard on Assurance Engagements 3000 (Revised) - Assurance Engagements Other than Audits or Reviews of Historical Financial Information adopted by Resolution of the National Council of Statutory Auditors No. 3436/52e/2019 of 8 April 2019, as amended ('NSAE 3000 (R)').

This standard requires the auditor to plan and perform procedures to obtain reasonable assurance that the consolidated financial statements in ESEF format were prepared in accordance with specified criteria.

Reasonable assurance is a high level of assurance but it is not guaranteed that the assurance engagement conducted in accordance with NSAE 3001PL and, where appropriate, in accordance with NSAE 3000 (R), will always detect material misstatement when it exists.

The selection of procedures depends on the auditor's professional judgement, including the assessment of risk of material misstatement due to fraud or error. When performing risk assessments, and in order to design procedures to be performed the auditor takes into consideration the internal controls related with the preparation of the consolidated financial statements in ESEF format, which can provide the auditor with sufficient and appropriate evidence. The assessment of the internal controls was not performed for the purpose of expressing an opinion on the effectiveness of its operation.

#### *Summary of performed procedures*

Procedures that were designed and performed by us included among others:

- obtaining an understanding of the process of preparation of the consolidated financial statements in ESEF format, including the process of selection and application of XBRL tags and maintaining compliance with the ESEF Regulation, including an understanding of the internal control system mechanisms associated with this process;
- reconciliation of the tagged on a selected sample information included in the consolidated financial statements in ESEF format to the audited consolidated financial statement;
- assessment whether the applied XBRL tags from the taxonomy specified by the ESEF Regulation were applied appropriately and that extensions to the elements in the taxonomy specified in the ESEF regulations were used when there were no suitable elements in the taxonomy specified in the ESEF Regulations;
- using a specialist IT tool, assessment of compliance with the technical standards concerning the specification of the single electronic reporting format, and assessment of the completeness of the tagging of information in the consolidated financial statements in ESEF format with XBRL tags;
- evaluating of the anchoring of the taxonomy extensions to the elements in the taxonomy specified by the ESEF Regulations;

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the performed assurance engagement on the tagging compliance with the requirements of the ESEF Regulation.

#### *Ethical requirements, including independence*

While performing the assurance engagement, the key certified auditor and the audit firm have complied with the independence and other ethical requirements as specified by the Code of ethics. The Code of ethics is based on the fundamental principles related to integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. We have also complied with other independence requirements and ethical responsibilities in accordance with required applicable rules of such assurance engagement in Poland.

#### *Quality control requirements*

The audit firm applies the national quality control standards introduced by Resolution of the Board of the Polish Agency for Audit Oversight No. 38/I/2022 of 15 November 2022. National Quality Control Standard 1 in the wording of International Quality Management Standard (PL) 1 – Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements requires the audit firm to design, implement and apply a quality management system, including policies or procedures with regard to compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

#### *Opinion on compliance with the requirements of the ESEF Regulation*

The matters described above constitute the basis for our opinion which is why our opinion should be read in conjunction with these matters.

In our opinion, the consolidated financial statements in ESEF format was prepared in all material respect in accordance with the requirements of the ESEF Regulations.

#### *Representation on the provision of non-audit services*

To the best of our knowledge and belief, we declare that the non-audit services we have provided to the Group comply with the laws and regulations applicable in Poland and that we have not provided non-audit services that are prohibited under Article 5 item 1 of the EU Regulation and Article 136 of the Act on Statutory Auditors. The non-audit services that we provided to the Group during the audited period are listed in note 37.2 of the Group Activity Report.

*Appointment of the audit firm*

We were appointed to audit the Group's consolidated financial statements by resolution of the Supervisory Board of the Parent Company dated 24 January 2025. We are auditing the Group's consolidated financial statements for the sixth time.

The key auditor responsible for the audit resulting in this independent auditor's report is Piotr Woźniak

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No. in the register: 11625

Acting on behalf of UHY ECA Audyt Spółka z ograniczoną odpowiedzialnością of Warsaw, Poland, entered into the list of audit firms under entry No. 3886 on behalf of which the key auditor has audited the consolidated financial statements.

*This document is a foreign language version of the original Independent Auditor's Report issued in Polish version and only the original version is binding. This document has been prepared for information purposes and could be used only for Parent Company's internal purposes. In case of any discrepancies between the Polish and English version, the Polish version shall prevail.*

Warszawa, 22.04.2026