



**BOOMBIT**

## Table of contents

I.	SELECTED FINANCIAL DATA FOR THE COMPLETE CONSOLIDATED INTERIM REPORT OF THE BOOMBIT S.A. GROUP FOR THE PERIOD ENDED 31 MARCH 2026 .....	3
II.	CONSOLIDATED CONDENSED INTERIM FINANCIAL STATEMENTS OF THE BOOMBIT S.A. GROUP FOR THE 3 MONTHS ENDED 31 MARCH 2026 .....	5
	Consolidated condensed interim statement of comprehensive income .....	5
	Consolidated condensed interim statement of financial position .....	6
	Consolidated condensed interim statement of changes in equity .....	7
	Consolidated condensed interim cash flow statement .....	8
1	General information about the BoomBit S.A. Group and its parent .....	9
2	Group structure .....	10
3	The basis for preparing the statements .....	11
4	Professional judgment and material estimates .....	12
5	Business seasonality .....	12
6	Operating segments .....	12
7	Contracts with customers .....	14
8	Cost of sales .....	15
9	Income tax .....	16
10	Intangible assets .....	16
11	Goodwill .....	18
12	Capital and equity .....	18
13	Earnings per share .....	19
14	Dividends .....	20
15	Financial instruments by type .....	20
16	Note to consolidated cash flow statement .....	22
17	Transactions with affiliates .....	22
18	Share-based payments .....	23
19	Subsequent events .....	24
III.	BOOMBIT S.A. CONDENSED STANDALONE INTERIM FINANCIAL STATEMENTS FOR THE 3 MONTHS ENDED 31 MARCH 2026 .....	25
	Condensed standalone interim statement of comprehensive income .....	25
	Condensed standalone interim statement of financial position .....	26
	Condensed standalone interim statement of changes in equity .....	27
	Condensed standalone interim cash flow statement .....	28
IV.	BOOMBIT S.A. MANAGEMENT REPORT FOR THE 3 MONTHS ENDED 31 MARCH 2026 .....	29
1	Description of major achievements or failures of the issuer in the reporting period .....	29
2	Description of factors and events, also those of unusual nature, which had a significant impact on the consolidated financial statements .....	31
3	Changes in the organization of the issuer's Group .....	31
4	Position of the Board of Directors concerning the possibility of materialization of the previously published profit/loss forecasts for the financial year .....	31
5	Shareholders holding at least 5% of votes at the General Meeting and the shares held by the managing and supervisory staff .....	31
6	Description of significant proceedings .....	31
7	Transactions with affiliates .....	31
8	Information of suretyships or guarantees .....	31
9	Other information that, in the Issuer's opinion, is significant in order to evaluate its human resources, assets, financial position and profit/loss and changes thereof, as well as any information considered significant in order to evaluate the Issuer's capacity to meet its obligations .....	32
10	Factors that the Issuer believes will influence its results for a period not shorter than the nearest quarter .....	34

**I. SELECTED FINANCIAL DATA FOR THE COMPLETE CONSOLIDATED INTERIM REPORT OF THE BOOMBIT S.A. GROUP FOR THE PERIOD ENDED 31 MARCH 2026**

**Selected consolidated financial data**

	3 months ended		3 months ended	
	31 March		31 March	
	2026	2025	2026	2025
	PLN '000		EUR '000	
	(unaudited)	(unaudited)	(unaudited)	(unaudited)
Revenue from sales of services	67,767	50,432	15,976	12,051
Cost of sales	(60,812)	(45,686)	(14,336)	(10,917)
Gross profit on sales	6,955	4,746	1,640	1,134
Operating profit/loss	4,096	292	966	70
Profit/loss before tax	4,182	7	986	2
<b>Net profit/loss</b>	<b>3,312</b>	<b>(78)</b>	<b>781</b>	<b>(19)</b>
Total comprehensive income	3,848	(263)	907	(63)
<b>Total comprehensive income</b>				
- attributable to shareholders of the parent	3,610	(175)	851	(42)
- attributable to minority interest	238	(88)	56	(21)
Profit/loss per share (in PLN/EUR) (basic)	0.22	0.00	0.05	0.00
Profit/loss per share (in PLN/EUR) (diluted)	0.22	0.00	0.05	0.00
Net cash flows from operating activity	6,998	5,184	1,650	1,239
Net cash flows from investment activity	(4,835)	(6,806)	(1,140)	(1,626)
Net cash flows from financial activity	(46)	(47)	(11)	(11)
<b>Cash flows before exchange differences</b>	<b>2,117</b>	<b>(1,669)</b>	<b>499</b>	<b>(399)</b>
Total net cash flows	2,143	(1,714)	505	(410)
	<b>31 March</b>	<b>31 December</b>	<b>31 March</b>	<b>31 December</b>
	<b>2026</b>	<b>2025</b>	<b>2026</b>	<b>2025</b>
	PLN '000		EUR '000	
	(unaudited)	(audited)	(unaudited)	(audited)
Non-current assets	72,605	70,441	16,927	16,666
Current assets	56,576	46,111	13,190	10,909
<b>Total assets</b>	<b>129,181</b>	<b>116,552</b>	<b>30,116</b>	<b>27,575</b>
Equity attributable to shareholders of the parent	77,608	73,998	18,093	17,507
Equity attributable to minority interest	775	537	181	127
<b>Total equity</b>	<b>78,383</b>	<b>74,535</b>	<b>18,274</b>	<b>17,634</b>
Long-term liabilities	12,103	9,801	2,822	2,319
Short-term liabilities	38,695	32,216	9,021	7,622
<b>Total liabilities</b>	<b>50,798</b>	<b>42,017</b>	<b>11,843</b>	<b>9,941</b>
<b>Total equity and liabilities</b>	<b>129,181</b>	<b>116,552</b>	<b>30,116</b>	<b>27,575</b>

**Selected standalone financial data**

	3 months ended		3 months ended	
	31 March		31 March	
	2026	2025	2026	2025
	PLN '000		EUR '000	
	(unaudited)	(unaudited)	(unaudited)	(unaudited)
Revenue from sales of services	46,480	32,434	10,957	7,750
Cost of sales	(42,237)	(29,327)	(9,957)	(7,008)
Gross profit on sales	4,243	3,107	1,000	742
Operating profit/loss	971	282	229	67
Profit/loss before tax	1,161	653	274	156
<b>Net profit/loss</b>	<b>942</b>	<b>378</b>	<b>222</b>	<b>90</b>
Total comprehensive income	942	378	222	90
Profit/loss per share (in PLN/EUR) (basic)	0.07	0.03	0.02	0.01
Profit/loss per share (in PLN/EUR) (diluted)	0.07	0.03	0.02	0.01
Net cash flows from operating activity	2,884	3,109	680	743
Net cash flows from investment activity	(2,853)	(6,340)	(673)	(1,515)
Net cash flows from financial activity	(39)	(47)	(9)	(11)
<b>Cash flows before exchange differences</b>	<b>(8)</b>	<b>(3,278)</b>	<b>(2)</b>	<b>(783)</b>
Total net cash flows	10	(3,321)	2	(794)

	31 March 31 December		31 March 31 December	
	2026	2025	2026	2025
		PLN '000		EUR '000
	(unaudited)	(audited)	(unaudited)	(audited)
Non-current assets	60,322	60,147	14,063	14,230
Current assets	46,463	39,380	10,832	9,317
<b>Total assets</b>	<b>106,785</b>	<b>99,527</b>	<b>24,895</b>	<b>23,547</b>
<b>Total equity</b>	<b>71,715</b>	<b>70,773</b>	<b>16,719</b>	<b>16,744</b>
Long-term liabilities	3,615	3,403	843	805
Short-term liabilities	31,455	25,351	7,333	5,998
<b>Total liabilities</b>	<b>35,070</b>	<b>28,754</b>	<b>8,176</b>	<b>6,803</b>
<b>Total equity and liabilities</b>	<b>106,785</b>	<b>99,527</b>	<b>24,895</b>	<b>23,547</b>

The above financial data for 3 months of 2026 and 2025 and for the periods ended 31 March 2026 and 31 December 2025 were converted to EUR as follows:

- items of the statement of profit/loss and other comprehensive income and items of the cash flow statement – according to an exchange rate that represents an arithmetic mean of the exchange rates defined by the National Bank of Poland (NBP) for the last day of each month in the reporting period: from 1 January to 31 March 2026 – 4.2419 EUR/PLN and from January to 31 March 2025 – 4.1848 EUR/PLN;
- asset and liability items – according to the average exchange rate defined by the National Bank of Poland (NBP) as at 31 March 2026 – 4.2894 EUR/PLN, and as at 31 December 2025 – 4.2267 EUR/PLN.

**II. CONSOLIDATED CONDENSED INTERIM FINANCIAL STATEMENTS OF THE BOOMBIT S.A. GROUP  
FOR THE 3 MONTHS ENDED 31 MARCH 2026**

**Consolidated condensed interim statement of comprehensive income**

	Note	3 months ended	
		31 March	
		2026	2025
		(unaudited)	(unaudited)
Revenue from sales of services	7	67,767	50,432
Cost of sales	8	(60,812)	(45,686)
<b>Gross profit on sales</b>		<b>6,955</b>	<b>4,746</b>
General administrative costs	8	(2,963)	(3,690)
Other operating revenue		395	127
Other operating costs		(291)	(891)
<b>Operating profit/loss</b>		<b>4,096</b>	<b>292</b>
Financial revenue		98	44
Financial costs		(12)	(147)
Share in net profit (loss) of associates		-	(182)
<b>Profit/loss before tax</b>		<b>4,182</b>	<b>7</b>
Income tax	9	(870)	(85)
Profit /(loss) on continued operations		<b>3,312</b>	<b>(78)</b>
Profit /(loss) on discontinued operations		-	-
<b>Net profit/loss</b>		<b>3,312</b>	<b>(78)</b>
<b>Other comprehensive income</b>			
Items that may be reclassified to profit/loss in the future:		536	(185)
Exchange differences		536	(185)
<b>Total other comprehensive income</b>		<b>536</b>	<b>(185)</b>
<b>Total comprehensive income</b>		<b>3,848</b>	<b>(263)</b>
- attributable to shareholders of the parent		3,610	(175)
- attributable to minority interest		238	(88)
<b>Net profit/loss</b>			
- attributable to shareholders of the parent		3,074	10
- attributable to minority interest		238	(88)
<b>Earnings per share attributable to shareholders of the parent in the period (expressed in PLN per share)</b>			
<b>Basic</b>	13	<b>0.22</b>	<b>0.00</b>
on continued operations		0.22	0.00
on discontinued operations		-	-
<b>Diluted</b>	13	<b>0.22</b>	<b>0.00</b>
on continued operations		0.22	0.00
on discontinued operations		-	-

**Consolidated condensed interim statement of financial position**

		<b>31 March</b>	<b>31 December</b>
		<b>2026</b>	<b>2025</b>
	<b>Note</b>	(unaudited)	(audited)
<b>Non-current assets</b>			
Property, plant and equipment		1,031	1,252
Intangible assets	10	42,783	42,549
Goodwill	11	14,653	14,356
Shares	15	6,323	6,230
Investment in associates		-	-
Deferred income tax asset		7,815	6,054
		<b>72,605</b>	<b>70,441</b>
<b>Current assets</b>			
Trade and other receivables	15	40,109	32,077
Income tax receivables		2,028	1,751
Cryptographic assets		26	22
Other financial assets	15	192	183
Cash and cash equivalents		14,221	12,078
Current assets other than non-current assets held for sale		<b>56,576</b>	<b>46,111</b>
Assets held for sale		-	-
<b>Current assets</b>		<b>56,576</b>	<b>46,111</b>
<b>Total assets</b>		<b>129,181</b>	<b>116,552</b>
<b>Equity</b>			
<b>Equity attributable to shareholders of the parent</b>			
Share capital	12	6,900	6,900
Capital from share premium		32,063	32,063
Exchange differences on translation of foreign operations		141	(395)
Equity from share-based payments	18	6,468	6,468
Other reserves		7,679	7,679
Retained earnings		24,357	21,283
		77,608	73,998
<b>Equity attributable to minority interest</b>		<b>775</b>	<b>537</b>
<b>Total equity</b>		<b>78,383</b>	<b>74,535</b>
<b>Liabilities</b>			
<b>Long-term liabilities</b>			
Deferred income tax liabilities		12,068	9,759
Other financial liabilities	15	35	42
		<b>12,103</b>	<b>9,801</b>
<b>Short-term liabilities</b>			
Other financial liabilities	15	635	658
Trade and other liabilities	15	37,511	30,646
Income tax liabilities		549	912
Short-term liabilities not held for sale		38,695	32,216
Short-term liabilities held for sale		-	-
<b>Short-term liabilities</b>		<b>38,695</b>	<b>32,216</b>
<b>Total liabilities</b>		<b>50,798</b>	<b>42,017</b>
<b>Total equity and liabilities</b>		<b>129,181</b>	<b>116,552</b>

**Consolidated condensed interim statement of changes in equity**

<b>Note</b>	Share capital	Capital from share premium	Exchange differences on translation	Equity from share-based payments	Other reserves	Retained earnings	<b>Equity attributable to shareholders of the parent</b>	Equity attributable to minority interest	<b>Total equity</b>
<b>As at 1 January 2026 (audited)</b>	<b>6,900</b>	<b>32,063</b>	<b>(395)</b>	<b>6,468</b>	<b>7,679</b>	<b>21,283</b>	<b>73,998</b>	<b>537</b>	<b>74,535</b>
Net profit (loss)	-	-	-	-	-	3,074	3,074	238	3,312
Other comprehensive income	-	-	536	-	-	-	536	-	536
<b>Comprehensive income</b>	<b>-</b>	<b>-</b>	<b>536</b>	<b>-</b>	<b>-</b>	<b>3,074</b>	<b>3,610</b>	<b>238</b>	<b>3,848</b>
<b>Changes in equity</b>	<b>-</b>	<b>-</b>	<b>536</b>	<b>-</b>	<b>-</b>	<b>3,074</b>	<b>3,610</b>	<b>238</b>	<b>3,848</b>
<b>As at 31 March 2026 (unaudited)</b>	<b>6,900</b>	<b>32,063</b>	<b>141</b>	<b>6,468</b>	<b>7,679</b>	<b>24,357</b>	<b>77,608</b>	<b>775</b>	<b>78,383</b>

<b>Note</b>	Share capital	Capital from share premium	Exchange differences on translation	Equity from share-based payments	Other reserves	Retained earnings	<b>Equity attributable to shareholders of the parent</b>	Equity attributable to minority interest	<b>Total equity</b>
<b>As at 1 January 2025 (audited)</b>	<b>6,820</b>	<b>32,063</b>	<b>196</b>	<b>6,060</b>	<b>7,679</b>	<b>20,811</b>	<b>73,629</b>	<b>282</b>	<b>73,911</b>
Net profit (loss)	-	-	-	-	-	10	10	(88)	(78)
Other comprehensive income	-	-	(185)	-	-	-	(185)	-	(185)
<b>Comprehensive income</b>	<b>-</b>	<b>-</b>	<b>(185)</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>(175)</b>	<b>(88)</b>	<b>(263)</b>
Share-based payments 18	-	-	-	194	-	-	<b>194</b>	-	<b>194</b>
<b>Changes in equity</b>	<b>-</b>	<b>-</b>	<b>(185)</b>	<b>194</b>	<b>-</b>	<b>10</b>	<b>19</b>	<b>(88)</b>	<b>(69)</b>
<b>As at 31 March 2025 (unaudited)</b>	<b>6,820</b>	<b>32,063</b>	<b>11</b>	<b>6,254</b>	<b>7,679</b>	<b>20,821</b>	<b>73,648</b>	<b>194</b>	<b>73,842</b>

**Consolidated condensed interim cash flow statement**

		<b>3 months ended</b>	
		<b>31 March</b>	
	<b>Note</b>	<b>2026</b>	<b>2025</b>
		(unaudited)	(unaudited)
<b>Profit/loss before tax</b>		<b>4,182</b>	<b>7</b>
<b>Adjustments:</b>		<b>3,743</b>	<b>5,614</b>
Depreciation and amortization	8	4,952	4,801
Foreign exchange gain (loss)		172	305
Interest revenue		(6)	(6)
Interest cost		6	11
Profit (loss) on investment activities		(118)	(15)
Change in the balance of receivables	16	(8,032)	4,768
Change in liabilities, except for loans and borrowings	16	6,865	(4,755)
Settlement of share-based payment costs	18	-	194
Change in cryptographic assets		(4)	(2)
Profit (loss) from fair value measurement		(92)	131
Share in net profit (loss) of associates		-	182
<b>Operating net cash flow</b>		<b>7,925</b>	<b>5,621</b>
Income tax (paid) / refunded		(927)	(437)
<b>Net cash flows from operating activity</b>		<b>6,998</b>	<b>5,184</b>
<b>Investment activity</b>			
Sale of property, plant and equipment and intangible assets		395	41
Acquisition of property, plant and equipment		-	(23)
Expenditure on intangible assets	10	(5,230)	(6,824)
<b>Net cash flows from investment activity</b>		<b>(4,835)</b>	<b>(6,806)</b>
<b>Financial activity</b>			
Repayment of borrowings		(7)	-
Repayment of lease liabilities		(33)	(36)
Interest		(6)	(11)
<b>Net cash flows from financial activity</b>		<b>(46)</b>	<b>(47)</b>
<b>Cash flows before exchange differences</b>		<b>2,117</b>	<b>(1,669)</b>
Net foreign exchange differences on cash and cash equivalents		26	(45)
<b>Total net cash flows</b>		<b>2,143</b>	<b>(1,714)</b>
Cash opening balance		12,078	14,818
<b>Cash closing balance, including:</b>		<b>14,221</b>	<b>13,104</b>
- of limited disposability		-	-

## **1 General information about the BoomBit S.A. Group and its parent**

### **1.1 Basic information about the Parent Company**

Address of the company's registered office – 80-283 Gdańsk, Poland, ul. Zacna 2

Country of registration – Poland

Description of the nature and the core activity – Development and publishing of computer games

Registered office: Poland, 80-283 Gdańsk, ul. Zacna 2

Legal form of the entity – Polish joint stock company entered in the National Court Register (KRS): Gdańsk-Północ District Court in Gdańsk, 7th Commercial Division of the National Court Register; KRS number 0000740933, registered on 23 July 2018

Name of the reporting company – BoomBit S.A.

Primary place of business – Poland, 80-283 Gdańsk ul. Zacna 2

The Company's presentation currency is PLN. The financial data are presented as rounded to the nearest thousand PLN, unless specified otherwise.

The consolidated financial statements include the financial data of the BoomBit S.A. Group.

The Group's consolidated financial statements cover the 3 months ended 31 March 2026 and they contain comparative data for the 3 months ended 31 March 2025 and data as at 31 December 2025.

### **1.2 Governing bodies of the Parent Company**

#### Board of Directors

On 31 March 2026 and on the date of this the report, the Board of Directors consisted of:

- Marcin Olejarz – CEO,
- Anibal Jose Da Cunha Saraiva Soares – Vice-President,
- Marek Pertkiewicz – Director.

#### Company's Supervisory Board

On 31 March 2026 and on the date of this report, the Supervisory Board consisted of:

- Karolina Szablewska-Olejarz – Chairwoman of the Supervisory Board,
- Marcin Chmielewski – Supervisory Board Member,
- Wojciech Napiórkowski – Supervisory Board Member,
- Szymon Okoń – Supervisory Board Member,
- Jacek Markowski – Supervisory Board Member.

## 2 Group structure

These interim condensed financial statements cover data of the entities presented in the following table:

Company name	Registered office	Objects of business	Capital tie description/consolidation method	% of ownership and voting rights
BoomBit S.A.	Gdańsk, Poland	development and publishing of computer games	parent	not applicable
BoomBit Games Ltd.	London, United Kingdom	publishing of computer games	subsidiary/full	100%
BoomBit Inc.	Las Vegas, USA	publishing of computer games	subsidiary/full	100% - through BoomBit Games
TapNice Sp. z o.o.	Gdańsk, Poland	development and publishing of computer games	subsidiary/full	60%
BoomHits Sp. z o.o.	Gdańsk, Poland	development and publishing of computer games	subsidiary/full	100%
Mindsense Media Sp. z o.o.	Gdańsk, Poland	bookkeeping and payroll services	subsidiary/full	100%
ADC Games Sp. z o.o.	Gdańsk, Poland	development and publishing of computer games	associate/valuation according to the equity method	33%
PlayEmber Sp. z o.o.	Gdańsk, Poland	publishing of computer games	associate/valuation according to the equity method	33% - through ADC Games
AppLifters Sp. z o.o.	Gdynia, Poland	services for the mobile games sector	subsidiary/full	100%
MoonDrip FZ-LLC <sup>1)</sup>	Rakez, United Arab Emirates	development and publishing of computer games	subsidiary/full	100%
Boomland Global Sp. z o.o. in liquidation <sup>2)</sup>	Gdańsk, Poland	service activities for blockchain-based projects	subsidiary/full	100% through MoonDrip FZ-LLC <sup>1)</sup>
Mobile Esports Sp. z o.o.	Gdańsk, Poland	development and publishing of computer games	subsidiary/full	51%

1) On 22 April 2026, BoomLand FZ-LLC changed its name to MoonDrip FZ-LLC.

2) On 2 February 2026, BoomLand Global Sp. z o.o. was put into liquidation.

### **3 The basis for preparing the statements**

These condensed consolidated interim financial statements were prepared in accordance with International Accounting Standard no. 34 Interim Financial Reporting ("IAS 34") in the form as approved by the European Union ("EU"). The condensed consolidated interim financial statements do not cover all the data or all the disclosures required for the consolidated annual financial statements and they shall be read in conjunction with the consolidated financial statements of the Group prepared in accordance with the IFRSs for the year ended dated 31 December 2025.

These condensed consolidated interim financial statements were prepared based on the assumption that the Group would continue as a going concern Bank transfer Group in the foreseeable future, i.e., for at least one year following the preparation of the condensed consolidated interim financial statements, and that there were no signs of any threat to the Group's continuation as a going concern.

By the date of preparing these consolidated condensed interim financial truncated statements, there were no circumstances that would suggest the existence of any threats to the Group continuing as a going concern.

#### **3.1 New standards and interpretations**

The accounting principles (policy) applied to prepare these condensed consolidated interim financial statements are consistent with those applied to prepare the Group's annual financial statements for the year ended 31 December 2025, except for the application of new standards and amendments to standards, and changes in the accounting policies applied by the Group, as described below.

- a) Amendments to IFRS 9 "Financial Instruments" and IFRS 7 "Financial Instruments: Disclosures" - contracts concerning electricity from nature-dependent sources, published on 18 December 2024 (effective for annual periods beginning on or after 1 January 2026),
- b) Annual Improvements to IFRS Accounting Standards - Volume 11, including amendments to IFRS 1, IFRS 7, IFRS 9, IFRS 10 and IAS 7 - amendments concerning differences between IFRS 9 and IFRS 15 in the initial measurement of trade receivables and the manner in which a lessee derecognizes a lease liability; published on 18 July 2024 (effective for annual periods beginning on or after 1 January 2026).
- c) Amendments to IFRS 9 "Financial Instruments" and IFRS 7 "Financial Instruments: Disclosures" - amendments to the classification and measurement of financial instruments (effective for annual periods beginning on or after 1 January 2026).

The above amendments have no material impact on the Group's condensed consolidated interim financial statements.

#### **3.2 Standards, amendments and interpretations of existing standards which have been published but are not yet effective**

The following standards and interpretations have been published by the International Accounting Standards Board but were not effective as at the end of the reporting period:

- a) IFRS 19 "Subsidiaries without Public Accountability: Disclosures" - published on 9 May 2024 (effective for annual periods beginning on or after 1 January 2027),
- b) Amendments to IFRS 19 "Subsidiaries without Public Accountability: Disclosures" - published on 21 August 2025 (effective for annual periods beginning on or after 1 January 2027),
- c) IFRS 18 "Presentation and Disclosure in Financial Statements" - published on 9 April 2024 (effective for annual periods beginning on or after 1 January 2027).

- d) Amendments to IAS 21 "The Effects of Changes in Foreign Exchange Rates: Translation to a Hyperinflationary Presentation Currency" - published on 13 November 2025 (effective for annual periods beginning on or after 1 January 2027).

By the approval date of these condensed consolidated financial statements, the Board of Directors did not complete the assessment of how the introduction of the remaining standards and interpretations affected the Group's accounting principles (policy) in respect of the Group's activity or financial results.

The Group has not decided to apply any standard, interpretation or amendment which have already been published but is not yet effective under the EU laws.

### **3.3 Changes to the estimates applied by the Group**

The estimates applied by the Group are described in the consolidated financial statements for the year ended on 31 December 2025. The applied accounting policy did not change versus 31 December 2025.

### **4 Professional judgment and material estimates**

The estimates applied by the Group are described in the consolidated financial statements for the year ended on 31 December 2025. The applied accounting policy did not change versus 31 December 2025.

### **5 Business seasonality**

The Group's business is not seasonal.

### **6 Operating segments**

Until 31 December 2025, the Group presented information broken down into two operating segments: mobile games and blockchain projects. At the end of the previous reporting period, the Group discontinued blockchain projects; as a result, the Group's core activity, namely the production and publishing of mobile games, constitutes one operating segment in the current reporting period.

In the reporting period ended 31 March 2025 and as at 31 December 2025, the Board of Directors of the parent company assessed the activity of the operating segments mainly based on the EBITDA (operating profit/loss plus amortization) and the net profit. The Board of Directors also received information about the revenue and assets of the segments.

There were no differences within the Group between the reporting segments and the Group's reporting as to the measurement of assets, liabilities, profits and losses.

Transactions between segments were settled on arm's length terms.

The comparative data for the above segments are presented below.

Revenue, EBITDA and net profit/loss of the segments

	<b>3 months ended</b>			
	<b>31 March 2025</b>			
	<b>Mobile games</b>	<b>Blockchain project</b>	<b>Intercompany adjustments</b>	<b>Consolidated data</b>
	(unaudited)	(unaudited)	(unaudited)	(unaudited)
External sales	50,256	176	-	<b>50,432</b>
Internal Group sales	81	58	(139)	-
<b>Sales revenue</b>	<b>50,337</b>	<b>234</b>	<b>(139)</b>	<b>50,432</b>
Gross profit on sales	5,269	(515)	(8)	<b>4,746</b>
Operating profit/loss	967	(667)	(8)	<b>292</b>
Depreciation and amortization	(4,801)	-	-	<b>(4,801)</b>
<b>EBITDA</b>	<b>5,768</b>	<b>(667)</b>	<b>(8)</b>	<b>5,093</b>
Financial revenue/expenses	(58)	(45)	-	<b>(103)</b>
<b>Gross profit/loss</b>	<b>727</b>	<b>(712)</b>	<b>(8)</b>	<b>7</b>
Tax	(89)	4	-	<b>(85)</b>
<b>Net profit/loss</b>	<b>638</b>	<b>(708)</b>	<b>(8)</b>	<b>(78)</b>

Assets of the segments

	<b>31 December 2025</b>			
	<b>Mobile games</b>	<b>Blockchain project</b>	<b>Intercompany adjustments</b>	<b>Consolidated data</b>
	(audited)	(audited)	(audited)	(audited)
Intangible assets	42,521	28	-	<b>42,549</b>
Other non-current assets	27,892	4	(4)	<b>27,892</b>
<b>Non-current assets</b>	<b>70,413</b>	<b>32</b>	<b>(4)</b>	<b>70,441</b>
Cash	12,072	6	-	<b>12,078</b>
Cryptographic assets	9	13	-	<b>22</b>
Other current assets	34,093	39	(121)	<b>34,011</b>
<b>Current assets</b>	<b>46,174</b>	<b>58</b>	<b>(121)</b>	<b>46,111</b>
<b>Total assets</b>	<b>116,587</b>	<b>90</b>	<b>(125)</b>	<b>116,552</b>

Liabilities of the segments

	<b>31 December 2025</b>			
	<b>Mobile games</b>	<b>Blockchain project</b>	<b>Intercompany adjustments</b>	<b>Consolidated data</b>
	(audited)	(audited)	(audited)	(audited)
Long-term liabilities	9,801	-	-	<b>9,801</b>
Short-term liabilities, including:	31,607	8,398	(7,789)	<b>32,216</b>
SAFT liabilities	-	-	-	-
<b>Total liabilities</b>	<b>41,408</b>	<b>8,398</b>	<b>(7,789)</b>	<b>42,017</b>

## 7 Contracts with customers

### Sources of revenue

	<b>3 months ended 31 March</b>			
	<b>2026</b>		<b>2025</b>	
	(unaudited)		(unaudited)	
advertising	36,103	53%	29,339	58%
micropayments and sale of digital copies	19,334	29%	16,926	34%
blockchain	10	0%	171	0%
rev share	10,841	16%	2,923	6%
other	1,479	2%	1,073	2%
	<b>67,767</b>	<b>100%</b>	<b>50,432</b>	<b>100%</b>
including:				
distribution platforms	55,437	82%	46,265	92%

### Platforms (distribution)

	<b>3 months ended 31 March</b>			
	<b>2026</b>		<b>2025</b>	
	(unaudited)		(unaudited)	
Android	32,404	58%	28,764	62%
iOS	22,808	41%	17,163	37%
other	225	1%	338	1%
	<b>55,437</b>	<b>100%</b>	<b>46,265</b>	<b>100%</b>

### Geographic data (distribution platforms and rev share)

	<b>3 months ended 31 March</b>			
	<b>2026</b>		<b>2025</b>	
	(unaudited)		(unaudited)	
North America	25,031	38%	19,857	43%
Europe	21,110	32%	16,742	36%
Asia	16,628	25%	6,954	15%
South America	1,640	2%	1,236	3%
Australia & Oceania	1,536	2%	1,110	2%
Africa	333	1%	366	1%
	<b>66,278</b>	<b>100%</b>	<b>46,265</b>	<b>100%</b>

Leading business partners

	<b>3 months ended 31 March</b>			
	<b>2026</b>		<b>2025</b>	
	(unaudited)		(unaudited)	
Skyloft Yazilim	10,410	16%	2,774	6%
Google	10,306	15%	9,694	19%
Apple	8,437	12%	6,862	14%
Unity Technologies	7,209	11%	4,328	9%
AppLovin	5,165	8%	4,477	9%
Adlogic Technology	4,097	6%	2,655	5%
Facebook	4,079	6%	2,598	5%
ironSource	3,930	6%	5,316	11%
Moloco	2,866	4%	1,928	4%
AdMob	2,796	4%	3,112	6%
Fyber Monetization	1,313	2%	1,132	2%
Vungle	963	1%	968	2%
Gadsme	898	1%	865	2%
Others	5,298	8%	3,723	6%
	<b>67,767</b>	<b>100%</b>	<b>50,432</b>	<b>100%</b>

**8 Cost of sales**

	<b>3 months ended</b>	
	<b>31 March</b>	
	<b>2026</b>	<b>2025</b>
	(unaudited)	(unaudited)
Depreciation and amortization	4,952	4,801
Materials and energy consumption	49	62
Third-party services	59,259	45,067
Commissions of distribution platforms	4,828	4,145
User acquisition costs	39,996	26,650
Rev share costs	5,366	2,984
Taxes and levies	101	96
Salaries	4,099	4,918
Social security and other benefits	777	1,051
Other costs by type	130	240
<b>Total costs by type</b>	<b>69,367</b>	<b>56,235</b>
Development costs	(5,592)	(6,858)
General administrative costs	(2,963)	(3,691)
<b>Cost of sales</b>	<b>60,812</b>	<b>45,686</b>

## 9 Income tax

	<b>3 months ended</b>	
	<b>31 March</b>	
	<b>2026</b>	<b>2025</b>
	(unaudited)	(unaudited)
<b>Gross profit</b>	<b>4,182</b>	<b>7</b>
Theoretical tax calculated at domestic rates applicable to income in Poland (19%)	(795)	(1)
Difference on tax according to another rate	(57)	1
Waiver of tax loss asset	36	(75)
Non-tax-deductible costs	239	(207)
including: costs of incentive schemes	-	(37)
Exchange differences	-	(1)
Revenues not included in the tax base	(293)	124
CIT adjustments related to previous years	-	74
<b>Charge on the financial result on account of income tax</b>	<b>(870)</b>	<b>(85)</b>
Effective tax rate	20,8%	1214,3%

The 2025 effective tax rate is distorted by the low absolute value of the gross profit/loss – with a low denominator, even small permanent differences in taxation yield a high percentage result.

## 10 Intangible assets

	Completed development work – Games	Completed development work – support tools	Acquired intangible assets, including games	Incomplete development work (assets in progress)	Outlays on acquired intangible assets (assets in progress)	Advances for acquired intangible assets	<b>Total</b>
<b>As at 1 January 2026 (audited)</b>							
Cost	67,425	42,190	19,238	6,845	1,987	201	<b>137,886</b>
Accumulated amortization	(45,520)	(24,724)	(4,265)	-	-	-	<b>(74,509)</b>
Impairment losses	(8,540)	(2,526)	(4,759)	(3,895)	(1,108)	-	<b>(20,828)</b>
<b>Net value</b>	<b>13,365</b>	<b>14,940</b>	<b>10,214</b>	<b>2,950</b>	<b>879</b>	<b>201</b>	<b>42,549</b>
Increases*	-	-	-	4,000	1,230	-	<b>5,230</b>
Gross sales/liquidation	-	-	-	-	(108)	-	<b>(108)</b>
Sales/liquidation total amortization	-	-	-	-	-	-	-
Transfer between categories	3,741	1,170	1,387	(4,929)	(1,168)	(201)	-
Exchange differences on translation	(3)	11	(2)	6	-	-	<b>12</b>
Amortization	(2,607)	(1,246)	(1,047)	-	-	-	<b>(4,900)</b>
(Recognition)/utilization of impairment losses	-	-	-	-	-	-	-
<b>As at 31 March 2026 (unaudited)</b>							
Cost	71,309	43,438	20,624	5,925	1,941	-	<b>143,237</b>
Accumulated amortization	(48,207)	(25,993)	(5,312)	-	-	-	<b>(79,512)</b>
Impairment losses	(8,606)	(2,570)	(4,760)	(3,898)	(1,108)	-	<b>(20,942)</b>
<b>Net value</b>	<b>14,496</b>	<b>14,875</b>	<b>10,552</b>	<b>2,027</b>	<b>833</b>	<b>-</b>	<b>42,783</b>

\*The value of the increases differs from the value of development costs specified in Note 8 by the revenue of PLN 362,000 earned in the soft launch

Development costs for the 3 months ended on 31 March 2026 include expenses on outsourced services of PLN 3,445,000 and expenses on salaries and the related contributions of PLN 1,785,000. The expenses were reduced by the soft launch revenue of PLN 362,000. Amortization of completed development works is fully charged to the cost of sales.

	Completed development work – Games	Completed development work – support tools	Acquired intangible assets, including games	Incomplete development work (assets in progress)	Acquired incomplete development work (assets in progress)	Advances for acquired intangible assets	<b>Total</b>
<b>As at 1 January 2025 (audited)</b>							
Cost	72,483	36,980	8,953	5,896	3,616	1,932	<b>129,858</b>
Accumulated amortization	(50,706)	(20,329)	(1,274)	-	-	-	<b>(72,309)</b>
Impairment losses	(7,972)	(2,718)	(840)	(3,371)	(1,447)	-	<b>(16,348)</b>
<b>Net value</b>	<b>13,805</b>	<b>13,933</b>	<b>6,839</b>	<b>2,525</b>	<b>2,169</b>	<b>1,932</b>	<b>41,203</b>
Acquisition of a subsidiary	-	-	-	-	-	-	-
Increases*	-	-	-	4,981	1,843	-	<b>6,824</b>
Gross sales/liquidation	(269)	-	-	(26)	-	-	<b>(295)</b>
Sales/liquidation total amortization	269	-	-	-	-	-	<b>269</b>
Transfer between categories	3,060	1,579	5,288	(4,639)	(3,356)	(1,932)	-
Transfer between categories	-	-	-	-	-	-	-
Exchange differences on translation	56	(70)	-	15	-	-	<b>1</b>
Amortization	(2,879)	(1,080)	(720)	-	-	-	<b>(4,679)</b>
Creation of impairment losses	(259)	-	-	259	-	-	-
<b>As at 31 March 2025 (unaudited)</b>							
Cost	75,411	38,272	14,254	5,990	2,103	-	<b>136,030</b>
Accumulated amortization	(53,525)	(21,281)	(2,007)	-	-	-	<b>(76,813)</b>
Impairment losses	(8,103)	(2,629)	(840)	(2,875)	(1,447)	-	<b>(15,894)</b>
<b>Net value</b>	<b>13,783</b>	<b>14,362</b>	<b>11,407</b>	<b>3,115</b>	<b>656</b>	-	<b>43,323</b>

\*The value of the increases differs from the value of development costs specified in Note 8 by the revenue of PLN 34,000 earned in the soft launch

Development costs for the 3 months ended on 31 March 2025 include expenses on outsourced services of PLN 4,736,000 and expenses on salaries and the related contributions of PLN 2,088,000. The expenses were reduced by the soft launch revenue of PLN 34,000. Amortization of completed development works is fully charged to the cost of sales.

At the end date of the current reporting period, the Group analyzed development costs and acquired intangible assets for signs of impairment. Projects for which signs of impairment were identified were subjected to impairment tests.

The following assumptions were adopted for the tests:

- the period adopted for the projection of flows depended on the expected lifecycle of particular game titles in accordance with the accounting policy,
- a discount rate (weighted average cost of capital) of 11.6% (9.7% in the benchmarking period),

- cash flow projections were estimated based on extrapolation of observed game performance and, in the case of development work in progress, based on internal benchmarks for the most similar titles and the expected cost of completing the development work.

The estimated impairment losses would be insignificant, so the Board of Directors of the Parent Company decided not to recognize them in these financial statements. No impairment write-downs on development work or acquired intangible assets were recognized in the comparative period either.

Sensitivity analyses show that the key factors influencing the functional value are: the discount rate and the cash flows from games. Neither cash flows lower by 10% nor a discount rate higher by 1 percentage point would require recognizing additional impairment losses.

## 11 Goodwill

	<b>3 months ended</b>	
	<b>31 March</b>	<b>31 March</b>
	<b>2026</b>	<b>2025</b>
	(unaudited)	(unaudited)
<b>As at 1 January</b>		
Cost	14,356	15,249
Impairment losses	-	-
<b>Net value</b>	<b>14,356</b>	<b>15,249</b>
Exchange differences	297	(424)
<b>As at 31 March</b>		
Cost	14,653	14,825
Impairment losses	-	-
<b>Net value</b>	<b>14,653</b>	<b>14,825</b>

## 12 Capital and equity

At the beginning of the period covered by these consolidated financial statements, on the balance sheet date and on the publication date, the share capital were as follows:

	<b>Number</b>	<b>Par value</b>
	<b>of shares</b>	
Class A – registered shares with preference as to votes (2 votes per share)	6,000,000	3,000,000
Class B – ordinary bearer shares	6,000,000	3,000,000
Class C – ordinary bearer shares	1,300,000	650,000
Class D – ordinary bearer shares	120,000	60,000
Class F – ordinary bearer shares	120,000	60,000
Class G – ordinary bearer shares	100,000	50,000
Class H – ordinary bearer shares	116,192	58,096
Class I – ordinary bearer shares	43,915	21,958
	<b>13,800,107</b>	<b>6,900,054</b>

At the beginning of the period covered by these condensed consolidated financial statements, the shareholder structure was as follows:

	<b>Number of shares</b>	<b>Nominal value</b>	<b>Percentage of capital</b>	<b>Percentage of votes</b>
Karolina Szablewska-Olejarz	1,838,839	919,420	13,32%	14,34%
Marcin Olejarz	1,982,735	991,368	14,37%	15,06%
ATM Grupa S.A.	4,000,000	2,000,000	28,99%	30,30%
Anibal Jose Da Cunha Saraiva Soares*	3,804,885	1,902,443	27,57%	29,32%
Other shareholders	2,173,648	1,086,823	15,75%	10,98%
	<b>13,800,107</b>	<b>6,900,054</b>	<b>100,00%</b>	<b>100,00%</b>

\* Anibal Jose Da Cunha Saraiva Soares holds 79,885 shares directly and 3,725,000 shares through We Are One Ltd., where he is the beneficial owner.

As at 31 March 2026 and as at the publication date of these condensed consolidated financial statements, the shareholder structure changed and was as follows:

	<b>Number of shares</b>	<b>Nominal value</b>	<b>Percentage of capital</b>	<b>Percentage of votes</b>
Karolina Szablewska-Olejarz	1,838,839	919,420	13,32%	14,34%
Marcin Olejarz	1,982,735	991,368	14,37%	15,06%
ATM Grupa S.A.	4,000,000	2,000,000	28,99%	30,30%
Anibal Jose Da Cunha Saraiva Soares*	3,799,661	1,899,831	27,53%	29,29%
Other shareholders	2,178,872	1,089,435	15,79%	11,00%
	<b>13,800,107</b>	<b>6,900,054</b>	<b>100,00%</b>	<b>100,00%</b>

\* Anibal Jose Da Cunha Saraiva Soares holds 74,661 shares directly and 3,725,000 shares through We Are One Ltd., where he is the beneficial owner.

### 13 Earnings per share

The basic earnings per share are calculated as earnings attributable to shareholders of the parent company and the number of shares of the parent company.

	<b>3 months ended 31 March</b>	
	<b>2026</b>	<b>2025</b>
Net profit/loss for shareholders of the parent (PLN '000)	(unaudited) 3,074	(unaudited) 10
Number of shares* (as single shares)	13,800,107	13,640,000
<b>Earnings per share – basic (in PLN)</b>	<b>0.22</b>	<b>0.00</b>

\* Weighted average number of shares in the reporting period

Diluted earnings per share are calculated as earnings attributable to shareholders of the parent and the hypothetical weighted average number of shares:

	<b>3 months ended 31 March</b>	
	<b>2026</b>	<b>2025</b>
Net profit/loss for shareholders of the parent (PLN '000)	(unaudited) 3,074	(unaudited) 10
Number of shares* (as single shares)	13,800,107	13,683,915
<b>Earnings per share – diluted (in PLN)</b>	<b>0.22</b>	<b>0.00</b>

\* Weighted average hypothetical number of shares in the reporting period

## 14 Dividends

In the current reporting period, the Parent Company did not declare or pay any dividend to shareholders.

## 15 Financial instruments by type

The Group had only financial assets and liabilities measured at amortized cost, except for SuperScale s.r.o. ("SuperScale") shares measured at fair value through profit or loss.

The carrying value of financial instruments measured at amortized cost did not materially differ from their fair value.

	<b>31 March</b>	<b>31 December</b>
	<b>2026</b>	<b>2025</b>
<b>Assets measured at amortized cost</b>	(unaudited)	(audited)
Trade receivables	35,686	27,493
Other financial assets	192	183
Cash and deposits	14,221	12,078
	<b>50,099</b>	<b>39,754</b>
<b>Financial assets measured at fair value through profit or loss</b>		
Interests and shares in other entities	6,323	6,230
	<b>6,323</b>	<b>6,230</b>
<b>Financial assets</b>	<b>56,422</b>	<b>45,984</b>

### Impairment of financial assets

As at the balance sheet date, the Group verified its receivables and loans for expected credit losses (ECL) as required by IFRS 9. The analysis revealed that the estimated impairment loss on that account would be insignificant so the Board of Directors of the Parent Company decided not to recognize it in these financial statements..

### Financial assets measured at fair value through profit or loss

The fair value of financial assets and liabilities is established in accordance with the following fair value hierarchy:

- Level 1– fair value based on listed prices (non-adjusted) offered for identical assets or liabilities in active markets to which the Group has access on the measurement date,
- Level 2– fair value based on input data other than Level 1 listed prices which are observable for the asset or liability, whether directly or indirectly,
- Level 3– fair value based on non-observable input data regarding a particular asset or liability.

The Group currently holds directly 11.38% of shares in SuperScale's share capital. As at 31 December 2025, the Group performed a fair value measurement of those shares based on the weighted average of the measurements arising from the DCF (discounted cash flows) method and the comparative (multiples) method. The Group believes that the above measurement remains the most appropriate approach to establishing the fair value of SuperScale shares as at the end date of the current reporting period. Relying on the EUR/PLN exchange rate of 31 March 2026, the measurement was PLN 6.3 million, which is PLN 0.1 million up from the 31 December 2025 measurement. The change in the measurement was recognized in the Company's profit and loss account as financial revenue.

Financial instruments measured at fair value by level:

	<b>31 March</b>	<b>31 December</b>
	<b>2026</b>	<b>2025</b>
	(unaudited)	(audited)
Interests and shares in other entities	6,323	6,230
<b>Closing balance</b>	<b>6,323</b>	<b>6,230</b>
including:		
Level 1	-	-
Level 2	6,323	6,230
Level 3	-	-

Financial liabilities

	<b>31 March</b>	<b>31 December</b>
	<b>2026</b>	<b>2025</b>
	(unaudited)	(audited)
<b>Liabilities measured at amortized cost</b>		
Trade liabilities	34,886	27,547
Other financial liabilities	670	700
	<b>35,556</b>	<b>28,247</b>

As other financial liabilities as at 31 December 2025 and 31 March 2026, the Group discloses:

	<b>31 March</b>	<b>31 December</b>
	<b>2026</b>	<b>2025</b>
	(unaudited)	(audited)
<b>Other financial liabilities</b>		
Lease liability	139	172
- long-term	35	42
- short-term	104	130
Liabilities from borrowings	532	528
	<b>671</b>	<b>700</b>

Liabilities from borrowings comprise a PLN 532,000 cryptocurrency loan granted by Anibal Jose Da Cunha Saraiva Soares to MoonDrip FZ-LLC (previously BoomLand FZ-LLC) as at 31 March 2026 (31 December 2025: PLN 521,000).

## 16 Note to consolidated cash flow statement

	<b>3 months ended</b>	
	<b>31 March</b>	
	<b>2026</b>	<b>2025</b>
	(unaudited)	(unaudited)
<b>Receivables</b>		
Change of balance arising from the consolidated statement of financial position	<b>(8,041)</b>	<b>4,766</b>
- change in the balance of loans	9	2
<b>Change in receivables arising from the consolidated cash flow statement</b>	<b>(8,032)</b>	<b>4,768</b>
<b>Liabilities</b>		
Change of balance arising from the consolidated statement of financial position	<b>6,835</b>	<b>(4,824)</b>
- change in other financial liabilities	(10)	33
- change in lease liabilities	33	36
- change in liabilities from loans received	7	-
<b>Change in liabilities arising from the consolidated cash flow statement</b>	<b>6,865</b>	<b>(4,755)</b>

## 17 Transactions with affiliates

Goods and services are acquired from affiliates on arm's length terms. Receivables from affiliates arise mainly as a result of sales transactions and are due within 60 days following the date of sale. These receivables are unsecured and non-interest-bearing. No impairment write-downs on receivables from affiliates are presented in these financial statements. Liabilities toward affiliates are mainly from purchase transactions and the payment date is 60 days following the purchase date. The liabilities are non-interest-bearing.

As at 31 December 2026 and for the 3 months ended 31 March 2026, settlements and transactions with affiliates were as follows:

	<b>Trade and other receivables</b>	<b>Granted loans</b>	<b>Received loans</b>	<b>Revenue Procurement</b>		<b>Trade and other liabilities</b>
	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)
<b>Associates</b>						
ADC Games Sp. z o.o.	460	-	-	298	6	7
PlayEmber Sp. z o.o.	1	-	-	1	-	-
<b>Parties with significant influence</b>						
Karolina Szablewska-Olejarz	1	-	-	3	99	6
Marcin Olejarz	2	-	-	2	-	-
Anibal Soares	-	-	532	-	-	-
Marek Pertkiewicz	1	-	-	3	-	-
Grzegorz Regliński	-	-	-	-	27	11
	<b>465</b>	<b>-</b>	<b>532</b>	<b>307</b>	<b>132</b>	<b>24</b>

As at 31 December 2025 and for the 3 months ended 31 March 2025, settlements and transactions with affiliates were as follows:

	<b>Trade and other receivables</b>	<b>Granted loans</b>	<b>Received loans</b>	<b>Revenue</b>	<b>Procurement</b>	<b>Trade and other liabilities</b>
	(audited)	(audited)	(audited)	(unaudited)	(unaudited)	(audited)
<b>Associates</b>						
ADC Games Sp. z o.o.	749	-	-	221	8	11
PlayEmber Sp. z o.o.	1	-	-	2	-	-
<b>Parties with significant influence</b>						
Karolina Szablewska-Olejarz	1	-	-	3	96	6
Marcin Olejarz	-	-	-	2	-	-
Anibal Soares	-	-	521	-	-	-
Marek Pertkiewicz	-	-	-	3	-	-
Grzegorz Regliński	-	-	-	-	27	11
	<b>751</b>	<b>-</b>	<b>521</b>	<b>231</b>	<b>131</b>	<b>28</b>

#### Salaries of governing bodies and key management

	<b>3 months ended</b>	
	<b>2026</b>	<b>2025</b>
	(unaudited)	(unaudited)
Salaries and other benefits for the Directors, including:		
Board of Directors of the parent company	477	533
-dividend for the previous year	449	483
	-	-
Board of Directors of other entities	28	50
Salaries and other benefits for the Supervisory Board,	-	143
-dividend for the previous year	-	-
	<b>477</b>	<b>676</b>

#### **18 Share-based payments**

In 2025, the Group settled the share-based incentive scheme described below, which was adopted by the Company's Extraordinary General Meeting on 21 April 2025.

In 2025, the provision recognized on this account amounted to PLN 408,000 and was recognized in equity from share-based payments.

In connection with the implementation of the incentive scheme for employees of the Company adopted by Resolution No. 8 of the Extraordinary General Meeting of the Company of 21 April 2022, on 3 July 2025 the Supervisory Board of the Company confirmed that the scheme participants had met the criteria and acquired the right to take up a total of 118,752 class E subscription warrants. All class E subscription warrants were taken up by the entitled persons. The holders of class E subscription warrants exercised the right to take up class H shares from 116,192 warrants. On 17 December 2025, 116,192 class H shares were recorded in the shareholders' brokerage accounts and, as a result, the share capital was increased by PLN 58,096.00.

In connection with the implementation of the incentive scheme for members of the Board of Directors of the Company adopted by Resolution No. 6 of the Extraordinary General Meeting of the Company of 21 April 2022 as amended by Resolution No. 5 of the Extraordinary General Meeting of the Company of 16 August 2023, on 30 September 2024 a resolution was adopted on the issue of 43,915 class F subscription warrants. All class F subscription warrants were taken up by the entitled persons. The holders of class F subscription warrants exercised the right to take up class I

shares from 43,915 warrants. On 17 December 2025, 43,915 class I shares were recorded in the shareholders' brokerage accounts and, as a result, the share capital was increased by PLN 21,957.50.

After the allotment of class H shares and class I shares, the Company's share capital amounts to PLN 6,900,053.50. The Company's share capital is divided into 13,800,107 shares with a nominal value of PLN 0.50 each.

## **19 Subsequent events**

On 1 May 2026, the Parent Company BoomBit S.A. entered into an agreement with Google Ireland Limited concerning the provision of AdMob Mediation Pro services, under which BoomBit S.A. will receive monthly bonuses dependent on achieving specified revenue thresholds.

**III. BOOMBIT S.A. CONDENSED STANDALONE INTERIM FINANCIAL STATEMENTS FOR THE 3 MONTHS ENDED 31 MARCH 2026**

**Condensed standalone interim statement of comprehensive income**

	<b>3 months ended</b>	
	<b>31 March</b>	
	<b>2026</b>	<b>2025</b>
	(unaudited)	(unaudited)
Sales revenue	46,480	32,434
Cost of sales	(42,237)	(29,327)
<b>Gross profit on sales</b>	<b>4,243</b>	<b>3,107</b>
General administrative costs	(2,684)	(3,314)
Other operating revenue	79	683
Other operating costs	(667)	(194)
<b>Operating profit/loss</b>	<b>971</b>	<b>282</b>
Financial revenue	202	600
Financial costs	(12)	(229)
<b>Profit/loss before tax</b>	<b>1,161</b>	<b>653</b>
Income tax	(219)	(275)
<b>Net profit/loss</b>	<b>942</b>	<b>378</b>
<b>Other comprehensive income</b>	-	-
<b>Total comprehensive income</b>	<b>942</b>	<b>378</b>
<b>Earnings per share (in PLN)</b>		
<b>Basic</b>	<b>0.07</b>	<b>0.03</b>
on continued operations	0.07	0.03
on discontinued operations	-	-
<b>Diluted</b>	<b>0.07</b>	<b>0.03</b>
on continued operations	0.07	0.03
on discontinued operations	-	-

**Condensed standalone interim statement of financial position**

	<b>31 March</b>	<b>31 December</b>
	<b>2026</b>	<b>2025</b>
	(unaudited)	(audited)
<b>Non-current assets</b>		
Property, plant and equipment	1,031	1,089
Intangible assets	41,689	41,548
Shares	17,602	17,510
	<u>60,322</u>	<u>60,147</u>
<b>Current assets</b>		
Trade and other receivables	33,270	25,005
Income tax receivables	1,376	1,259
Other financial assets	2,964	4,273
Cash and cash equivalents	8,853	8,843
<b>Current assets other than non-current assets held for sale</b>	<u>46,463</u>	<u>39,380</u>
<b>Assets held for sale</b>	-	-
<b>Current assets</b>	<u>46,463</u>	<u>39,380</u>
<b>Total assets</b>	<u><b>106,785</b></u>	<u><b>99,527</b></u>
<b>Equity</b>		
<b>Equity attributable to shareholders of the parent</b>		
Share capital	6,900	6,900
Capital from share premium	32,064	32,064
Equity from share-based payments	6,809	6,809
Other reserves	7,679	7,679
Retained earnings	18,263	17,321
<b>Total equity</b>	<u><b>71,715</b></u>	<u><b>70,773</b></u>
<b>Liabilities</b>		
<b>Long-term liabilities</b>		
Deferred income tax liabilities	3,580	3,361
Other financial liabilities	35	42
	<u>3,615</u>	<u>3,403</u>
<b>Short-term liabilities</b>		
Other financial liabilities	104	130
Trade and other liabilities	31,351	25,221
<b>Short-term liabilities not held for sale</b>	<u>31,455</u>	<u>25,351</u>
<b>Short-term liabilities held for sale</b>	-	-
<b>Short-term liabilities</b>	<u>31,455</u>	<u>25,351</u>
<b>Total liabilities</b>	<u><b>35,070</b></u>	<u><b>28,754</b></u>
<b>Total equity and liabilities</b>	<u><b>106,785</b></u>	<u><b>99,527</b></u>

**Condensed standalone interim statement of changes in equity**

	Share capital	Capital from share premium	Equity from share-based payments	Other reserves	Retained earnings	<b>Total</b>
<b>As at 1 January 2026 (audited)</b>	<b>6,900</b>	<b>32,064</b>	<b>6,809</b>	<b>7,679</b>	<b>17,321</b>	<b>70,773</b>
Net profit (loss)	-	-	-	-	942	<b>942</b>
Other comprehensive income	-	-	-	-	-	-
<b>Comprehensive income</b>	-	-	-	-	<b>942</b>	<b>942</b>
<b>Changes in equity</b>	-	-	-	-	<b>942</b>	<b>942</b>
<b>As at 31 March 2026 (unaudited)</b>	<b>6,900</b>	<b>32,064</b>	<b>6,809</b>	<b>7,679</b>	<b>18,263</b>	<b>71,715</b>
<b>As at 1 January 2025 (audited)</b>	<b>6,820</b>	<b>32,064</b>	<b>6,401</b>	<b>7,679</b>	<b>16,208</b>	<b>69,172</b>
Net profit (loss)	-	-	-	-	378	<b>378</b>
<b>Comprehensive income</b>	-	-	-	-	<b>378</b>	<b>378</b>
Share-based payments	-	-	194	-	-	<b>194</b>
<b>Changes in equity</b>	-	-	<b>194</b>	-	<b>378</b>	<b>572</b>
<b>As at 31 March 2025 (unaudited)</b>	<b>6,820</b>	<b>32,064</b>	<b>6,595</b>	<b>7,679</b>	<b>16,586</b>	<b>69,744</b>

**Condensed standalone interim cash flow statement**

	<b>3 months ended</b>	
	<b>2026</b>	<b>31 March</b>
	(unaudited)	(unaudited)
<b>Profit/loss before tax</b>	<b>1,161</b>	<b>653</b>
<b>Adjustments:</b>	<b>1,840</b>	<b>2,808</b>
Depreciation and amortization	4,615	4,392
Foreign exchange gain (loss)	(157)	241
Interest revenue	(110)	(250)
Interest cost	6	11
Profit (loss) on investment activities	(287)	(88)
Change in the balance of receivables	(8,265)	6,582
Change in liabilities	6,130	(7,883)
Settlement of share-based payment costs	-	194
Profit (loss) from fair value measurement	(92)	131
Impairment loss on receivables	-	(522)
<b>Net cash flows from operating activity</b>	<b>3,001</b>	<b>3,461</b>
Income tax (paid) / refunded	(117)	(352)
<b>Net cash flows from operating activity</b>	<b>2,884</b>	<b>3,109</b>
<b>Investment activity</b>		
Sale of property, plant and equipment and intangible assets	401	43
Proceeds from repayment of loans granted	650	121
Interest received	968	38
Proceeds from liquidation of subsidiaries	-	54
Acquisition of property, plant and equipment	-	(28)
Expenditure on intangible assets	(4,812)	(6,323)
Loans granted	(60)	(245)
<b>Net cash flows from investment activity</b>	<b>(2,853)</b>	<b>(6,340)</b>
<b>Financial activity</b>		
Repayment of lease liabilities	(33)	(36)
Interest	(6)	(11)
<b>Net cash flows from financial activity</b>	<b>(39)</b>	<b>(47)</b>
<b>Cash flows before exchange differences</b>	<b>(8)</b>	<b>(3,278)</b>
Net foreign exchange differences on cash and cash equivalents	18	(43)
<b>Total net cash flows</b>	<b>10</b>	<b>(3,321)</b>
Cash opening balance	8,843	8,596
<b>Cash closing balance, including:</b>	<b>8,853</b>	<b>5,275</b>
- of limited disposability	-	-

#### IV. BOOMBIT S.A. MANAGEMENT REPORT FOR THE 3 MONTHS ENDED 31 MARCH 2026

##### 1 Description of major achievements or failures of the issuer in the reporting period

##### 1.1 Economic and financial figures

##### Consolidated quarterly performance data

	Q1 2025	Q2 2025	Q3 2025	Q4 2025	Q1 2026	Q1 2026 - Q1 2025	Q1 2026 / Q1 2025
<b>Revenue, including:</b>	<b>50,432</b>	<b>46,170</b>	<b>47,201</b>	<b>61,293</b>	<b>67,767</b>	<b>17,335</b>	<b>34%</b>
Micropayments and sale of digital copies	16,926	16,186	13,087	18,613	19,334	2,408	14%
Advertising	29,339	24,600	24,965	29,128	36,103	6,764	23%
Blockchain	171	77	83	1,195	10	(161)	-94%
<b>Main variable costs:</b>	<b>33,688</b>	<b>30,396</b>	<b>32,423</b>	<b>40,666</b>	<b>49,956</b>	<b>16,268</b>	<b>48%</b>
Commissions of platforms	4,143	4,509	3,540	5,103	4,819	675	16%
User Acquisition*	26,557	22,811	25,517	30,780	39,768	13,211	50%
Rev share	2,987	3,076	3,366	4,784	5,369	2,382	80%
<b>Revenue minus main variable costs</b>	<b>16,744</b>	<b>15,774</b>	<b>14,778</b>	<b>20,627</b>	<b>17,811</b>	<b>1,067</b>	<b>6%</b>
<b>EBITDA</b>	<b>5,093</b>	<b>3,674</b>	<b>6,277</b>	<b>10,051</b>	<b>9,048</b>	<b>3,955</b>	<b>78%</b>
Financial revenue/expenses	(103)	51	23	(5,114)	86	189	-183%
Share in profit/loss of associates	(182)	(244)	(206)	(362)	-	182	-100%
<b>NET PROFIT/LOSS</b>	<b>(78)</b>	<b>(757)</b>	<b>1,259</b>	<b>303</b>	<b>3,312</b>	<b>3,390</b>	<b>-4343%</b>
One-time events	131	1,276	138	4,142	(92)	(223)	-170%
<i>Impairment losses on intangible assets</i>	-	3,747	-	1,681	-	-	-
<i>Impairment of shares in the ADC Group</i>				5,031		-	-
<i>SAFT revenue</i>				(1,150)		-	-
<i>Release of provisions for token bonuses</i>	-	(2,527)	37	23	-	-	-
<i>Sale of games</i>		141	-	(1,364)		-	-
<i>Other</i>	131	(85)	101	(79)	(92)	(223)	-170%
Current/deferred tax on one-time events	50	(540)	(2)	(835)	17	(33)	-65%
<b>Adjusted EBITDA</b>	<b>5,093</b>	<b>5,035</b>	<b>6,314</b>	<b>9,241</b>	<b>9,048</b>	<b>3,955</b>	<b>78%</b>
<b>Adjusted NET PROFIT/LOSS</b>	<b>103</b>	<b>(21)</b>	<b>1,395</b>	<b>3,610</b>	<b>3,237</b>	<b>3,134</b>	<b>3042%</b>
<i>minority interest</i>	(88)	1	(8)	350	238	326	-370%

\* The amounts do not include the User Acquisition expenses from soft launch, which are – in accordance with the accounting policy – charged to development costs.

In the period covered by this report, the Group's total revenue (PLN 67.8 million) was 34% higher than in the analogical period of the previous year (PLN 50.4 million). Advertising revenue amounted to PLN 36.1 million and was 23% higher than revenue achieved in the comparative period. Revenue from micropayments amounted to PLN 36.1 million and

was 23% higher than revenue achieved in the analogical period of the previous year. The share of micropayment revenue in the Group's revenue structure was 29% and was 5 p.p. lower than in the comparative period.

The cost of sale was PLN 60.8 million and was PLN 15.1 million, i.e., 33.1%, higher than in the analogical period of 2025 (PLN 45.7 million). The increase resulted from both higher User Acquisition costs and revshare costs. Platform commission costs amounted to PLN 4.8 million in the current reporting period and were PLN 0.7 million, i.e., 16.3%, higher than in the comparative period. Platform commission costs are positively correlated with micropayment revenue. Alongside the increase in advertising revenue, there was an increase in User Acquisition expenses. They amounted to PLN 39.8 million and were PLN 13.2 million, i.e., 49.7%, higher than costs incurred in the analogical period of the previous year. Revshare costs amounted to PLN 2.4 million in the analyzed period and were PLN 2.4 million, i.e., 79.7%, higher than in the analogical period of the previous year. The increase in revshare costs resulted from better game performance in the analyzed period compared with the comparative period. The share of the main variable costs in relation to revenue increased by 7 p.p., from 67% in the analogical period of 2025 to 74% in the period covered by this report.

Revenue less the main variable costs was PLN 17.8 million, which means an increase of PLN 1.1 million, i.e., 6%, compared with Q1 of 2025.

In the first quarter of 2026, staff costs recognized as development costs were PLN 4.5 million, which was PLN 0.7 down from the analogical period in the year before. Staff cost included in the cost of sales was PLN 3.0 million in the current period, i.e., PLN 1.5 million down from the analogical period in the previous year.

At PLN 3.0 million, general administrative costs were lower than in the analogical period in the previous year (PLN 3.7 million in the benchmarking period). This is mainly due to the savings achieved in the area of staff costs.

The EBITDA (calculated as operating result less depreciation and amortization) adjusted by one-time events was PLN 9.0 million in the current period (versus the PLN 5.1 million in the previous year), while net profit/loss adjusted by one-time events was PLN 3.2 million (versus the PLN 0.1 in the analogical period last year).

The Group's total assets as at 31 March 2026 amounted to PLN 129.2 million, i.e., PLN 12.6 million more than at the end of 2025. The increase results mainly from an increase in the balance of trade receivables by PLN 8.2 million and cash and cash equivalents by PLN 2.1 million compared with the balance at the end of 2025. At the same time, intangible assets increased to PLN 42.8 million (PLN 0.2 million up from the balance at the end of 2025).

Total liabilities amounted to PLN 50.8 million and increased by PLN 8.8 million compared with the balance at the end of December 2025. The increase results mainly from the increase in trade and other liabilities by PLN 7.4 million, reaching a balance of PLN 37.5 million at the end of the current reporting period. The Group's equity at the end of Q1 of 2026 amounted to PLN 78.4 million and was PLN 3.8 million higher than at the end of 2025.

In 2026 and by the date of this report, the Issuer and its affiliates released a total of nine internally produced games on iOS and Android platforms.

Furthermore, in the current period the Group:

- continued to release games on Nintendo Switch, Steam and HTML5 platforms. The total revenue on that account was PLN 234,000.
- provided playable ad, BI, UA and QA services to third parties. The revenue on that account totaled PLN 0.7 million.

## 2 Description of factors and events, also those of unusual nature, which had a significant impact on the consolidated financial statements

There were no unusual factors and events which had a significant impact on the consolidated interim financial statements. Other one-time factors and events are described in Section 1.

## 3 Changes in the organization of the issuer's Group

There were no changes in the Group in the current period.

## 4 Position of the Board of Directors concerning the possibility of materialization of the previously published profit/loss forecasts for the financial year

The Board of Directors of BoomBit S.A. did not publish forecasts for 2026.

## 5 Shareholders holding at least 5% of votes at the General Meeting and the shares held by the managing and supervisory staff

Shareholders holding at least 5% of votes at the General Meeting as at the publication date of this interim report (26 May 2026) and indication of changes in holdings in the period from the publication date of the previous interim report:

	Number of shares	Number of votes	Capital percentage	Voting percentage	Change in holdings
Karolina Szablewska-Olejarcz	1,838,839	2,838,839	13.32%	14.34%	
Marcin Olejarz	1,982,735	2,940,350	14.37%	15.06%	
ATM Grupa S.A.	4,000,000	6,000,000	28.99%	30.30%	
Anibal Jose Da Cunha Saraiva Soares*	3,799,661	5,799,661	27.53%	29.29%	-5,224
Other shareholders	2,178,872	2,178,872	15.79%	11.00%	
	<b>13,800,107</b>	<b>19,640,000</b>	<b>100.00%</b>	<b>100.00%</b>	

\*directly and indirectly through We Are One Ltd.

Company shares held by members of the Board of Directors and Supervisory Board as at the date of this report and indication of changes in holdings in the period from the publication date of the previous interim report:

	Number of shares	Change in holdings
Karolina Szablewska-Olejarcz	1,838,839	-
Marcin Olejarz	1,982,735	-
Anibal Jose Da Cunha Saraiva Soares*	74,661	-5,224
Marek Pertkiewicz	52,965	-

\*direct holding

## 6 Description of significant proceedings

Aside from the above cases, none of the BoomBit Group companies is a party to any major cases pending in any court of law, arbitration court or public administration body regarding any amounts owed by or to BoomBit S.A. or its subsidiary.

## 7 Transactions with affiliates

Transactions with entities are described in Note 17 to the condensed consolidated interim financial statements. No contracts were signed within the group on any other than arm's length terms.

## 8 Information of suretyships or guarantees

The Group did not receive or give any suretyships or guarantees in the current reporting period.

**9 Other information that, in the Issuer's opinion, is significant in order to evaluate its human resources, assets, financial position and profit/loss and changes thereof, as well as any information considered significant in order to evaluate the Issuer's capacity to meet its obligations**

**Game production and publishing**

As disclosed in the 2025 annual report, the Group decided to end its activities in the blockchain area. Accordingly, it will focus exclusively on scaling its core business in products and services for mobile platforms.

BoomLand FZ-LLC (currently MoonDrip FZ-LLC), which in previous periods carried out projects based on blockchain technology, will act as publisher and/or developer of selected titles from the Group's portfolio.

The most important titles released in 2026 by the publication date of these financial statements:

- **Mini Golf Club:** a multiplayer PvP (player versus player) game released in January 2026, based on minigolf gameplay. Players compete against opponents from around the world in a global ranking.
- **Shuffleboard Club:** a multiplayer PvP (player versus player) game released in January 2026, based on shuffleboard gameplay. Players compete in quick matches against opponents from around the world, earning points for the global ranking.
- **Curling Club:** a strategic multiplayer PvP (player versus player) game released in February 2026, based on curling competition. It offers dynamic real-time matches and competition in global leagues.
- **Lumberjack Driver:** a combination of a simulator and economic strategy released in April 2026. The player's task is to cut down trees, manage timber transport and deliver resources needed to expand cities.

The most important and most advanced internally produced title in the pipeline is *Mybots: Mech Battle Arena*, whose release is planned for the end of Q2 of 2026. The game is inspired by mechanics known from *Hunt Royale* but set in a futuristic world of advanced technology and artificial intelligence. In addition to this title, the Group has more than a dozen smaller games at various stages of production/testing.

The Group expects newer titles, such as *Mini Golf Club*, *Idle Bitcoin Empire*, *Big Helmets*, and *Mybots: Mech Battle Arena*, to have a significant impact on revenue and financial results generated in the current financial year.

Despite its early stage of development and incomplete set of mechanics and monetization mechanisms, *Mini Golf Club* achieves KPIs equal to or higher than the benchmark represented by the flagship *Darts Club*. It is currently the most promising of the newly released titles.

As in previous years, the Group plans to continue publishing and co-production activities and cooperation with Turkish publishers.

**Activities in the area of artificial intelligence (AI)**

The Group is intensifying its activities in the area of artificial intelligence by implementing AI solutions directly into operational processes. In Q1 of 2026, an autonomous engine was launched that enables automation of the process of creating and testing game concepts. In addition, AI technologies are widely used in marketing activities, optimizing, among other things, the process of mass production and localization of creative materials (UGC), as well as the creation of video content for games. Further plans for 2026 include the development of analytical tools supporting portfolio management and anomaly detection in games.

## **Services**

The Group is commercializing selected areas of its business that have previously been used exclusively for internal purposes and for the performance of publishing agreements. This includes, among other things, proprietary BI (business intelligence) tools, creation of marketing creatives (in particular so-called playable ads, i.e., interactive advertisements), cross-promo and marketing campaign management (UA). By the date of this report, the Group had already completed several dozen playable ad orders and had also acquired several clients for a customized BI tool. Tools for creating playable ads and a BI solution in versions to be offered on the market in the SaaS model are already ready. Sales of services will be carried out under the Applifters brand.

## **Cooperation agreement regarding the game *MyBots***

In June 2025, the Company entered into a cooperation agreement with the owner of the rights to the MyBots brand ("Partner") and began work on a new game inspired by mechanics known from *Hunt Royale*. The game will take players into a futuristic world of advanced technology and artificial intelligence, where MyBots, created to improve everyday life, are used for combat by the Omnicorp corporation, which seeks global control.

Under the agreement, the parties committed themselves to the joint implementation of a game development project that will ultimately be jointly owned by the Partner and the Company, each with an equal 50% share. The Partner's contribution to the joint venture will include in particular:

- granting a license to the intellectual property related to the MyBots brand, together with all creative elements to be used in the production of the game,
- covering production costs in the total amount of USD 520 thousand, payable in quarterly instalments, and further financing the development and maintenance of the game after its release, in the amount of up to USD 30 thousand per month.

With respect to the method for recognizing the quarterly payments from the Partner totaling PLN 520 thousand, the Group concluded that the most appropriate approach is to apply the input method in accordance with IFRS 15. Under this method, revenue is recognized in proportion to the costs incurred in satisfying a given performance obligation, which reflects the stage of completion of the contract.

By the date of this report, the Group recognized total revenue of PLN 1.5 million on this account, of which PLN 1.4 million in 2025 and PLN 0.1 million in Q1 of 2026.

## **Ad mediation agreement with ironSource**

On 24 March 2025, BoomBit Games Ltd. entered into an ad mediation services agreement ("Agreement") with ironSource. Under the Agreement, BoomBit Games Ltd. will receive a Performance Bonus, the amount of which will depend on the average monthly level of advertising revenue obtained through Unity mediation for a period of at least 24 months from the date of signing the Agreement. The terms of payment of the Performance Bonus provide for two prepayments, the first after signing the Agreement and the second after 12 months of its term, corresponding to the minimum bonus amount for the next 12 months of the Agreement. The first prepayment in the amount of USD 657 thousand was received on 31 March 2025.

Following the end of the first settlement year, in April 2026 the Group received an additional USD 300 thousand, resulting from the actual advertising revenue being higher than assumed on the date of conclusion of the agreement. On 29 April 2026, an annex was concluded under which the company will receive a prepayment for the second year of the Agreement in the amount of USD 1,072 thousand.

#### **Ad mediation agreement with ironSource**

On 1 May 2026, the Parent Company BoomBit S.A. entered into an agreement with Google Ireland Limited concerning the provision of AdMob Mediation Pro services, under which BoomBit S.A. will receive monthly bonuses dependent on achieving specified revenue thresholds.

#### **Mobile Esports**

Mobile Esports is the creator of a free-to-play platform that offers users participation in competitions in which they can win real prizes: physical prizes (e.g., gift cards) in the Mobile Esports: Play & Win app and prizes in the form of SATS tokens (small units of Bitcoin) in the Mobile Esports: Earn Bitcoin app. In the area of the SATS token reward system, the company closely cooperates with the ZBD platform, which provides solutions for storing and managing earned rewards. As part of its work on the platform, Mobile Esports created a proprietary engine enabling players to earn SATS tokens (using ZBD solutions), which is implemented in mobile games (e.g., *Idle Bitcoin Empire*).

#### **Macroeconomic factors**

The macroeconomic factors that may affect the Group's growth prospects in the current financial year are especially the volatility of the PLN exchange rate, which may adversely affect some of the presented items of the Group's consolidated financial statements.

### **10 Factors that the Issuer believes will influence its results for a period not shorter than the nearest quarter**

In at least the nearest quarter, the results will be influenced by the implementation of the Group's strategy, débuts of new games and the activities described in Note 9 above.

## **V. STATEMENT OF THE BOARD OF DIRECTORS**

The Board of Directors of BoomBit S.A., composed of:

- 1) Marcin Olejarz – CEO
- 2) Anibal Jose Da Cunha Saraiva Soares – Vice-President
- 3) Marek Pertkiewicz – Director

confirms that, to the best of their knowledge, the complete consolidated interim report and the comparative data were prepared in accordance with current accounting policies and they give a true and fair view of the Group's assets, financial position and financial result.

The management report presents a true view of the development, accomplishments and situation of the BoomBit S.A. Group, including a description of the fundamental risks and threats.

This complete consolidated interim report for the 3 months ended 31 March 2026 was approved for publication on 26 May 2026.

---

Marcin Olejarz  
CEO

---

Anibal Jose Da Cunha Saraiva Soares  
Vice-President of the Board

---

Marek Pertkiewicz  
Board Member