

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 separate financial statements

Opinion

We have audited the annual separate financial statements of Boombit S.A.(the 'Company'), which comprise the separate statement of financial position as at 31 December 2025 and the separate statement of comprehensive income, separate statement of changes in equity, separate 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 'separate financial statements').

In our opinion, the accompanying separate financial statements:

- give a true and fair view of the property and financial position of the Company as at 31 December 2025 and of its financial performance and its 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 Company and its Statute;
- have been prepared based on properly maintained accounting records, in accordance with chapter 2 of the Accounting Act of 29 September 1994 (i.e. Journal of Laws of 2026, item 522. as amended – the 'Accounting Act').

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 separate 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 Company 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 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 Company 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 separate 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 separate 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
REVENUE RECOGNITION – COMPLETENESS, VALUATION, TIMING OF RECOGNITION	
<p>The Company generates revenue from the development and publishing of mobile games. Sales are conducted through distributors, i.e., global platforms specializing in the electronic distribution of games.</p> <p>In its financial statements, the Company reports revenue from sales in the amount of PLN 126.6 million, which represents a 11% decrease compared to the previous year. This matter has been identified as a key audit matter due to the fact that revenue from sales is a primary measure of the Company’s operational</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"> • a review of the accounting policy regarding revenue recognition and an assessment of its compliance with IFRS 15; • an understanding of the sales process and an assessment of the design and implementation of internal controls in this area; • testing the effectiveness of selected key internal controls implemented by the

performance, as well as due to the potential risk of revenue misstatement, including that arising from error or fraud.

Reference to disclosure in the standalone financial statements

Disclosures regarding the Company's accounting policy for revenue recognition and additional information on this income statement item are presented in section 2.3 (u) "Basis of preparation" and Note 6 of the additional information to the standalone financial statements.

Company related to the recognition of revenue in the correct period;

- analyzing selected transactions by reconciling recognized revenue with issued sales invoices and confirmations of payments received;
- performing analytical procedures: comparing revenue from sales in the audited period with the prior year and assessing the correlation between revenue and costs;
- performing cut-off tests on a sample of transactions around the reporting date to assess the correctness of the timing of revenue recognition;
- testing the settlement of 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 15 to the standalone financial statements, the net value of completed development work and development work in progress as at 31 December 2025 amounted to PLN 29,8 million.

The Company capitalizes production and game development costs incurred prior to the commencement of sales or prior to the implementation of new technological solutions, and presents them in the 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 management judgement both at the stage of initial recognition and measurement in the accounting records, as well as throughout the period of economic use

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;
- assessing the accounting policy related to the recognition of development expenditures and verifying, on a sample basis, the application of this policy;
- evaluating the eligibility of development costs for capitalization as assets, in accordance with IAS 38;

of the completed development work. Management's professional judgement in assessing the eligibility of costs for capitalization and the subsequent valuation of the recognized asset requires a detailed analysis of the underlying assumptions. The professional judgement applied by Management may also have a material impact on the presentation of development costs in the statement of financial position and the recognition of expenses in the statement of comprehensive income, as well as on the disclosures in the financial statements. This matter was also identified as a key audit matter due to the subjective nature of Management's judgement with respect to the need to conduct impairment tests of completed development work, as well as due to the judgement applied and the estimation uncertainty in performing impairment tests of both ongoing and completed development work, particularly regarding future cash flows and discount rates used in determining the recoverable amount of these assets.

Reference to disclosure in the standalone financial statements

The Company has included disclosures regarding its accounting policies related to development expenditure and asset impairment in sections 2.3 (f) and (g) "Basis of preparation" of the notes to the financial statements. Detailed information on the value of the expenditures and impairment tests performed on development work is provided in Note 15 "Intangible assets" to the standalone financial statements.

- performing reliability tests on selected components of development costs. These procedures involved testing source documents, including amounts of capitalized remuneration and their allocation to specific asset components;
- analyzing assumptions and estimates regarding the expected useful life and the assumptions that the Company will derive future economic benefits attributable to a given asset component;
- 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 the 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 Company's Management and members of the Supervisory Board for the separate financial statements

The Company's Management is responsible for the preparation of, based on properly maintained accounting records, the separate financial statements that give a true and fair view of the property and financial position of the Company 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 legal regulations applicable to the Company, as well as the Company's Statute, and is also responsible for such internal control as the Company's Management determines is necessary to enable the preparation of the separate financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the separate financial statements, the Company's Management is responsible for assessing the Company'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 Company's Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Company's Management and members of the Company's Supervisory Board are required to ensure that the separate financial statements meet the requirements of the Accounting Act. The members of the Company's Supervisory Board are responsible for overseeing the Company's financial reporting process.

Auditor's responsibility for the audit of the separate financial statements

Our objectives are to obtain reasonable assurance about whether the separate 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 separate financial statements.

The scope of the audit does not include assurance on the future profitability of the Company nor efficiency or effectiveness of conducting business matters now or in the future by the 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 separate 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 Company's internal control;
- evaluate the appropriateness of accounting principles (policy) used and the reasonableness of accounting estimates and related disclosures made by the Company's Management;
- conclude on the appropriateness of the 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 Company'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 separate 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 Company to cease to continue as a going concern;
- evaluate the overall presentation, structure and content of the separate financial statements, including the disclosures, and whether the separate financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate to the 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 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 Company's Supervisory Board, we determine those matters that were of most significance in the audit of the separate 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 Company Activity Report

Other information

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

Responsibilities of the Company's Management and members of the Supervisory Board

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

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

Auditor's responsibility

Our audit opinion on the separate financial statements does not include the Other information. In connection with the audit of the separate 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 separate 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 Company 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 separate financial statements. Moreover, we are required to issue an opinion on whether the Company has included the required information in the representation on application of corporate governance.

We obtained the Company 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 Company's Supervisory Board.

Opinion on the Company Activity Report

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

- has been prepared in accordance with the article 49 of the Accounting Act and paragraph 72 of the Decree of the Minister of Finance of 6 June 2025 on current and periodic information published by issuers of securities and conditions for recognition as equivalent the information required by laws of non-EU member states (Journal of Laws of 2025, item 755 – ‘Decree on current information’);
- is consistent with the information contained in the separate financial statements.

Statement on the Company Activity Report

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

Opinion on the corporate governance representation

In our opinion, in the representation on application of corporate governance, the Company has included information stipulated in paragraph 72, section 7, point 5 of the Decree on current information. Moreover, in our opinion, the information stipulated in paragraph 72, section 7, point 5 letter c-f, h and i of the Decree included in the representation on application of corporate governance is in accordance with applicable laws and information included in the separate financial statements.

Report on other legal and regulatory requirements

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 Company 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 Company and its subsidiaries during the audited period are listed in note 14 of the Company Activity Report.

Appointment of the audit firm

We were appointed to audit the Company’s separate financial statements by resolution of the Company’s Supervisory Board dated 24 January 2025. We are auditing the Company’s 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 separate 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 Company's internal purposes. In case of any discrepancies between the Polish and English version, the Polish version shall prevail.

Warszawa, 22.04.2026