



BOOMBIT S.A. GROUP
COMPLETE CONSOLIDATED SEMI-ANNUAL REPORT
FOR THE 6 MONTHS ENDED 30 JUNE 2026
GDAŃSK, 25 SEPTEMBER 2026

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I. SELECTED FINANCIAL DATA FOR THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS OF THE BOOMBIT S.A. GROUP FOR THE PERIOD ENDED ON 30 JUNE 2026

	6 months ended 30 June		6 months ended 30 June	
	2026	2025	2026	2025
	PLN '000		EUR '000	
	(unaudited)	(unaudited)	(unaudited)	(unaudited)
Revenue from sales of services	123,093	96,602	28,948	22,887
Cost of sales	(110,917)	(87,160)	(26,085)	(20,650)
Gross profit from sales	12,176	9,442	2,863	2,237
Operating profit/loss	4,316	(668)	1,015	(158)
Profit/loss before tax	4,414	(1,146)	1,038	(272)
Net profit/loss	4,208	(835)	990	(198)
Total comprehensive income	5,114	(877)	1,203	(208)
Total comprehensive income				
– attributable to shareholders of the parent	4,981	(790)	1,171	(187)
– attributable to minority interest	133	(87)	31	(21)
Profit/loss per share (in PLN/EUR) (basic)	0.30	(0.05)	0.07	(0.01)
Profit/loss per share (in PLN/EUR) (diluted)	0.30	(0.05)	0.07	(0.01)
Net cash flows from operating activity	16,064	10,312	3,778	2,443
Net cash flows from investment activity	(9,831)	(12,961)	(2,312)	(3,071)
Net cash flows from financial activity	(83)	(79)	(20)	(19)
Cash flows before exchange differences	6,150	(2,728)	1,446	(646)
Total net cash flows	6,149	(2,850)	1,446	(675)
	30 June	31 December	30 June	31 December
	2026	2025	2026	2025
	PLN '000		EUR '000	
	(unaudited)	(audited)	(unaudited)	(audited)
Non-current assets	71,418	70,441	16,623	16,666
Current assets	54,026	46,111	12,575	10,909
Total assets	125,444	116,552	29,198	27,575
Equity attributable to shareholders of the parent	78,979	73,998	18,383	17,507
Equity attributable to minority interest	670	537	156	127
Total equity	79,649	74,535	18,539	17,634
Long-term liabilities	12,633	9,801	2,940	2,319
Short-term liabilities	33,162	32,216	7,719	7,622
Total liabilities	45,795	42,017	10,659	9,941
Total equity and liabilities	125,444	116,552	29,198	27,575

The above financial data for 6 months of 2026 and 2025 and for the periods ended 30 June 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 30 June 2026 – 4.2522 EUR/PLN and from 1 January to 30 June 2025 – 4.2208 EUR/PLN;
- asset and liability items – according to the average exchange rate defined by the National Bank of Poland (NBP) for 30 June 2026 – 4.2963 EUR/PLN, and for 31 December 2025 – 4.2267 EUR/PLN.

II. CONSOLIDATED CONDENSED INTERIM FINANCIAL STATEMENTS OF THE BOOMBIT S.A. GROUP FOR THE 6 MONTHS ENDED 30 JUNE 2026

Consolidated condensed interim statement of comprehensive income

	Note	6 months ended		3 months ended	
		30 June		30 June	
		2026 (unaudited)	2025 (unaudited)	2026 (unaudited)	2025 (unaudited)
Revenue from sales of services	7	123,093	96,602	55,326	46,170
Cost of sales	8	(110,917)	(87,160)	(50,105)	(41,474)
Gross profit from sales		12,176	9,442	5,221	4,696
General administrative costs	8	(5,787)	(7,176)	(2,824)	(3,486)
Other operating revenue		199	2,673	0	2,546
Other operating costs		(2,272)	(5,607)	(2,177)	(4,716)
Operating profit/loss		4,316	(668)	220	(960)
Financial revenue		118	50	20	6
Financial costs		(20)	(102)	(8)	45
Share in net (profit) loss of associates		-	(426)	-	(244)
Profit/loss before tax		4,414	(1,146)	232	(1,153)
Income tax	9	(206)	311	664	396
Profit /(loss) on continued operations		4,208	(835)	896	(757)
Profit /(loss) on discontinued operations		-	-	-	-
Net profit/loss		4,208	(835)	896	(757)
Other comprehensive income					
Items that may be reclassified to profit/loss in the future:		906	(42)	370	143
Exchange differences		906	(42)	370	143
Total other comprehensive income		906	(42)	370	143
Total comprehensive income		5,114	(877)	1,266	(614)
– attributable to shareholders of the parent		4,981	(790)	1,371	(615)
– attributable to minority interest		133	(87)	(105)	1
Net profit/loss					
– attributable to shareholders of the parent		4,075	(748)	1,001	(758)
– attributable to minority interest		133	(87)	(105)	1
Profit/loss per share attributable to shareholders of the parent during the period (expressed in PLN per share)					
Basic	13	0.30	(0.05)	0.07	(0.06)
on continued operations		0.30	-0.05	0.07	-0.06
on discontinued operations		-	-	-	-
Diluted	13	0.30	(0.05)	0.07	(0.06)
on continued operations		0.30	-0.05	0.07	-0.06
on discontinued operations		-	-	-	-

Consolidated condensed interim statement of financial position

		30 June	31 December
		2026	2025
Non-current assets	Note	(unaudited)	(audited)
Property, plant and equipment		986	1,252
Intangible assets	10	40,661	42,549
Goodwill	11	14,786	14,356
Shares	15	6,333	6,230
Investment in associates		-	-
Deferred income tax asset		8,652	6,054
		71,418	70,441
Current assets			
Trade and other receivables	15	34,932	32,077
Income tax receivables		637	1,751
Cryptographic assets		32	22
Other financial assets	15	198	183
Cash and cash equivalents		18,227	12,078
Current assets other than non-current assets held for sale		54,026	46,111
Assets held for sale		-	-
Current assets		54,026	46,111
Total assets		125,444	116,552
Equity			
Equity attributable to shareholders of the parent			
Share capital	12	6,900	6,900
Capital from share premium		32,063	32,063
Exchange differences on translation of foreign operations		511	(395)
Equity from share-based payments	18	6,468	6,468
Other reserves		7,679	7,679
Retained earnings		25,358	21,283
		78,979	73,998
Equity attributable to minority interest		670	537
Total equity		79,649	74,535
Liabilities			
Long-term liabilities			
Deferred income tax liabilities		12,604	9,759
Other financial liabilities	15	29	42
		12,633	9,801
Short-term liabilities			
Other financial liabilities	15	620	658
Trade and other liabilities	15	32,539	30,646
Income tax liabilities		3	912
Short-term liabilities not held for sale		33,162	32,216
Short-term liabilities held for sale		-	-
Short-term liabilities		33,162	32,216
Total liabilities		45,795	42,017
Total equity and liabilities		125,444	116,552

Consolidated condensed interim statement of changes in equity

	Note	Share capital	Capital from share premium	Exchange differences on translation	Equity from share-based payments	Other reserves	Retained earnings	Equity attributable to shareholders of the parent	Equity attributable to minority interest	Total equity
As at 1 January 2026 (audited)		6,900	32,063	(395)	6,468	7,679	21,283	73,998	537	74,535
Net profit (loss)		-	-	-	-	-	4,075	4,075	133	4,208
Other comprehensive income		-	-	906	-	-	-	906	-	906
Comprehensive income		-	-	906	-	-	4,075	4,981	133	5,114
Changes in equity		-	-	906	-	-	4,075	4,981	133	5,114
As at 30 June 2026 (unaudited)		6,900	32,063	511	6,468	7,679	25,358	78,979	670	79,649

	Note	Share capital	Capital from share premium	Exchange differences on translation	Equity from share-based payments	Other reserves	Retained earnings	Equity attributable to shareholders of the parent	Equity attributable to minority interest	Total equity
As at 1 January 2025 (audited)		6,820	32,063	196	6,060	7,679	20,811	73,629	282	73,911
Net profit (loss)		-	-	-	-	-	(748)	(748)	(87)	(835)
Other comprehensive income		-	-	(42)	-	-	-	(42)	-	(42)
Comprehensive income		-	-	(42)	-	-	(748)	(790)	(87)	(877)
Share-based payments	18	-	-	-	408	-	-	408	-	408
Changes in equity		-	-	(42)	408	-	(748)	(382)	(87)	(469)
As at 30 June 2025 (unaudited)		6,820	32,063	154	6,468	7,679	20,063	73,247	195	73,442

Consolidated condensed interim cash flow statement

		6 months ended	
		30 June	
	Note	2026 (unaudited)	2025 (unaudited)
Profit/loss before tax		4,414	(1,146)
Adjustments:		11,343	11,581
Depreciation and amortization	8	10,189	9,435
Foreign exchange profit (loss)		386	675
Interest revenue		(17)	(11)
Interest cost		9	21
Profit (loss) on investment activities		(30)	451
Impairment loss on development cost	10	1,880	3,747
Change in the balance of receivables	16	(2,855)	2,869
Change in liabilities, except for loans and borrowings	16	1,893	(6,369)
Settlement of share-based payment costs	18	-	408
Change in cryptographic assets		(10)	(116)
Profit (loss) from fair value measurement		(102)	45
Share in net (profit) loss of associates		-	426
Operating net cash flow		15,757	10,435
Income tax (paid) / refunded		307	(123)
Net cash flows from operating activity		16,064	10,312
Investment activity			
Sale of property, plant and equipment and intangible assets		395	225
Interest received		5	-
Acquisition of property, plant and equipment		(15)	(28)
Outlays on intangible assets	10	(10,216)	(13,158)
Net cash flows from investment activity		(9,831)	(12,961)
Financial activity			
Proceeds from borrowings and loans		-	7
Repayment of borrowings and loans		(7)	-
Repayment of lease liabilities		(67)	(65)
Interest		(9)	(21)
Net cash flows from financial activity		(83)	(79)
Cash flows before exchange differences		6,150	(2,728)
Net foreign exchange differences on cash and cash equivalents		(1)	(122)
Total net cash flows		6,149	(2,850)
Cash opening balance		12,078	14,818
Cash closing balance, including:		18,227	11,968
– of limited disposability		-	-

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

1.1 Basic information about the parent

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

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 parent company – BoomBit S.A. (the "Company")

Name of the reporting company – BoomBit S.A.

Name of the ultimate parent of the group – 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 6 months ended 30 June 2026 and they contain comparative data for the 6 months ended 30 June 2025 and data as at 31 December 2025.

1.2 Governing bodies of the Parent Company

Board of Directors

On 23 May 2024, the Company's Supervisory Board appointed the Board of Directors for a new joint term of five years.

On 30 June 2026 and on the date of this 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 24 June 2024, the Company's Annual General Meeting appointed the Supervisory Board for a new joint term of five years. On 30 June 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

Company name	Registered office	Objects of business	Capital tie description/consolidation method	% of ownership and voting rights	Control/Co-control start date
BoomBit S.A.	Gdańsk, Poland	development and publishing of computer games	parent	not applicable	not applicable
BoomBit Games Ltd.	London, United Kingdom	publishing of computer games	subsidiary/full	100%	28.02.2018
BoomBit Inc.	Las Vegas, USA	publishing of computer games	subsidiary/full	100% - through BoomBit Games	28.02.2018
TapNice Sp. z o.o.	Gdańsk, Poland	development and publishing of computer games	subsidiary/full	60%	16.10.2018
BoomHits Sp. z o.o.	Gdańsk, Poland	development and publishing of computer games	subsidiary/full	100%	16.10.2018
Mindsense Games Sp. z o.o.	Gdańsk, Poland	book-keeping and payroll services	subsidiary/full	100%	28.02.2018
ADC Games Sp. z o.o.	Gdańsk, Poland	development and publishing of computer games	associate/valuation according to the equity method	33%	23.02.2021
PlayEmber Sp. z o.o.	Gdańsk, Poland	publishing of computer games	associate/valuation according to the equity method	33% - through ADC Games	06.09.2021
AppLifters Sp. z o.o.	Gdynia, Poland	services for the mobile games sector	subsidiary/full	100%	21.02.2022
MoonDrip FZ-LLC ¹⁾	Rakez, United Arab Emirates	development and publishing of computer games	subsidiary/full	100%	06.05.2022
BoomLand Global Sp. z o.o. in liquidation ²⁾	Gdańsk, Poland	service activities for blockchain-based projects	subsidiary/full	100% through MoonDrip FZ-LLC	14.09.2023
Mobile Esports Sp. z o.o.	Gdańsk, Poland	mobile esports platform	subsidiary/full	51%	06.07.2023

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

2) On 26 August 2026, the liquidation process of BoomLand Global Sp. z o.o. in liquidation was completed. An application was filed with the District Court Gdańsk-Północ for removal from the National Court Register.

3 The basis for preparing the statements

These consolidated condensed interim financial statements were prepared in accordance with International Accounting Standard 34 Interim Financial Reporting ("IAS 34") as endorsed by the European Union ("EU"). The consolidated condensed interim financial statements do not include all information and disclosures required in annual consolidated financial statements and should be read together with the Group's consolidated financial statements prepared in accordance with IFRS for the year ended 31 December 2025.

These condensed consolidated interim financial statements were prepared based on the assumption that the Group would continue as a going concern 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 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 policies applied in preparing these consolidated condensed interim financial statements are consistent with those applied in preparing 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)
- e) IFRS 20 "Regulatory Assets and Regulatory Liabilities" – published on 27 May 2026 (applicable to annual periods starting on 1 January 2029 or thereafter)
- f) Amendments to IAS 28 "Investments in Associates and Joint Ventures" – concerning the fair value measurement option, published on 26 June 2026, applicable upon the first application of IFRS 18

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

	6 months ended 30 June 2025			
	Mobile games (unaudited)	Blockchain project (unaudited)	Intercompany adjustments (unaudited)	Consolidated data (unaudited)
External sales	96,334	268	-	96,602
Internal Group sales	173	73	(246)	-
Sales revenue	96,507	341	(246)	96,602
Gross profit on sales	10,547	(1,091)	(14)	9,442
Operating profit/loss	(1,877)	1,223	(14)	(668)
Depreciation and amortization	(9,435)	-	-	(9,435)
EBITDA	7,558	1,223	(14)	8,767
Financial revenue/expenses	36	(88)	-	(52)
Gross profit/loss	(2,267)	1,135	(14)	(1,146)
Tax	311	-	-	311
Net profit/loss	(1,956)	1,135	(14)	(835)

Revenue disclosed in the Blockchain projects segment of BoomLand FZ-LLC relates mainly to NFTs sold for the *Hunters on Chain* game in the amount of PLN 0.04 million and revenue from a grant received from the Immutable protocol operator in the amount of PLN 0.2 million.

Assets of the segments

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

Liabilities of the segments

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

In the Blockchain Projects segment, the main balance-sheet items in 2025 were trade liabilities and the loan liability towards BoomBit S.A.

7 Contracts with customers

Sources of revenue

	6 months ended			
	2026		2025	
	(unaudited)		(unaudited)	
advertising	65,344	53%	53,939	57%
micropayments and sale of digital copies	34,204	28%	33,112	34%
blockchain	10	0%	248	0%
rev share	20,709	17%	7,105	7%
services	2,826	2%	2,198	2%
	123,093	100%	96,602	100%
including:				
distribution platforms	99,548	81%	87,051	90%

Platforms (distribution)

	6 months ended 30 June			
	2026		2025	
	(unaudited)		(unaudited)	
Android	57,831	58%	53,674	62%
iOS	41,335	42%	32,795	37%
other	382	0%	582	1%
	99,548	100%	87,051	100%

Geographic data (distribution platforms and rev share)

	6 months ended 30 June			
	2026 (unaudited)		2025 (unaudited)	
North America	47,796	40%	37,860	40%
Europe	35,477	30%	37,921	40%
Asia	31,042	26%	13,041	14%
South America	2,466	2%	2,514	3%
Australia & Oceania	2,887	2%	2,101	2%
Africa	589	0%	719	1%
	120,257	100%	94,156	100%

Leading business partners

	6 months ended 30 June			
	2026 (unaudited)		2025 (unaudited)	
Skyloft Yazilim	19,835	16%	6,785	7%
Google	18,669	15%	18,919	20%
Unity Technologies	14,426	12%	8,704	9%
Apple	14,403	12%	13,518	14%
AppLovin	9,530	8%	7,562	8%
Adlogic Technology	7,396	6%	4,911	5%
Facebook	7,017	6%	4,683	5%
Moloco	5,516	4%	3,574	4%
ironSource	5,181	4%	9,262	9%
AdMob	4,786	4%	5,448	6%
Fyber Monetization	2,063	2%	2,102	2%
Gadsme	1,736	1%	1,794	2%
TikTok	1,547	1%	1,008	1%
Others	10,988	9%	8,332	8%
	123,093	100%	96,602	100%

8 Cost of sales

	6 months ended	
	30 June 2026 (unaudited)	2025 (unaudited)
Depreciation and amortization	10,189	9,435
Materials and energy consumption	89	96
Third-party services	106,861	86,192
Commissions of distribution platforms	8,858	8,658
User acquisition costs	70,380	49,543
Rev share costs	9,911	6,059
Taxes and levies	181	219
Salaries	8,176	9,227
Social security and other benefits	1,604	1,949
Other costs by type	249	340
Total costs by type	127,349	107,458
Development costs	(10,645)	(13,122)
General administrative costs	(5,787)	(7,176)
Cost of sales	110,917	87,160

9 Income tax

	6 months ended 30 June	
	2026 (unaudited)	2025 (unaudited)
Profit/loss before tax	4,414	(1,146)
Theoretical tax calculated according to domestic rates that apply to income in Poland (19%)	(839)	218
Difference on tax according to another rate	226	83
Waiver of tax loss asset	568	(14)
Non-tax-deductible costs	263	(391)
including: costs of incentive schemes	-	(78)
Exchange differences	-	-
Revenues not included in the tax base	(355)	269
CIT adjustments related to previous years	(69)	146
Charge on the financial result on account of income tax	(206)	311
effective tax rate	4,7%	27,1%

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	Total
As at 1 January 2026 (audited)							
Cost	67,425	42,190	19,238	6,845	1,987	201	137,886
Accumulated amortization	(45,520)	(24,724)	(4,265)	-	-	-	(74,509)
Impairment losses	(8,540)	(2,526)	(4,759)	(3,895)	(1,108)	-	(20,828)
Net value	13,365	14,940	10,214	2,950	879	201	42,549
Increases*	-	-	-	8,132	2,084	-	10,216
Gross sales/liquidation	(5)	-	-	(49)	(142)	-	(196)
Sales/liquidation total amortization	-	-	-	-	-	-	-
Transfer between categories	6,371	2,169	2,186	(8,532)	(1,993)	(201)	-
Exchange differences on translation	(5)	6	-	46	-	-	47
Depreciation and amortization	(5,316)	(2,510)	(2,249)	-	-	-	(10,075)
(Recognition)/utilization of impairment losses	(427)	-	(47)	(839)	(567)	-	(1,880)
As at 30 June 2026 (unaudited)							
Cost	74,073	44,516	21,424	6,448	1,936	-	148,397
Accumulated amortization	(50,971)	(27,283)	(6,513)	-	-	-	(84,767)
Impairment losses	(9,119)	(2,628)	(4,807)	(4,740)	(1,675)	-	(22,969)
Net value	13,983	14,605	10,104	1,708	261	-	40,661

* The value of the increases differs from the value of development costs specified in Note 8 by the PLN 429,000 revenue earned in the soft launch.

Development costs for the 6 months ended 30 June 2026 include expenses on outsourced services of PLN 6,784,000 and expenses on salaries and the related contributions of PLN 3,432,000. The expenses were reduced by the soft launch revenue of PLN 429,000. 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	Total
As at 1 January 2025 (audited)							
Cost	72,483	36,980	8,953	5,896	3,616	1,932	129,858
Accumulated amortization	(50,706)	(20,329)	(1,274)	-	-	-	(72,309)
Impairment losses	(7,972)	(2,718)	(840)	(3,371)	(1,447)	-	(16,348)
Net value	13,805	13,933	6,839	2,525	2,169	1,932	41,203
Increases*	-	-	12	9,572	3,438	136	13,158
Gross sales/liquidation	(15,491)	-	-	(29)	-	-	(15,520)
Sales/liquidation total amortization	14,844	-	-	-	-	-	14,844
Transfer between categories	5,465	2,602	7,214	(8,107)	(5,242)	(1,932)	-
Exchange differences on translation	54	-	(82)	24	-	-	(4)
Depreciation and amortization	(5,690)	(2,057)	(1,463)	-	-	-	(9,210)
Creation of impairment losses	(663)	-	(3,343)	259	-	-	(3,747)
As at 30 June 2025 (unaudited)							
Cost	62,292	39,428	16,176	7,147	1,787	136	126,966
Accumulated amortization	(41,552)	(22,386)	(2,819)	-	-	-	(66,757)
Impairment losses	(8,416)	(2,564)	(4,183)	(2,875)	(1,447)	-	(19,485)
Net value	12,324	14,478	9,174	4,272	340	136	40,724

* The value of the increases differs from the value of development costs specified in Note 8 by the PLN 112,000 revenue earned in the soft launch.

Development costs for the 6 months ended 30 June 2025 include expenses on outsourced services of PLN 9,141,000 and expenses on salaries and the related contributions of PLN 3,869,000. The expenses were reduced by the soft launch revenue of PLN 112,000. Amortization of completed development works is fully charged to the cost of sales.

Costs of completed development work and acquired intangible assets

At the end of the reporting period the Group reviewed the costs of completed development work and acquired intangible assets for signs of impairment. Impairment tests were performed for projects where the identified signs included performance below expectations by games seen by the Board of Directors as having a limited improvement potential.

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 11.9% (9.3% in the comparative period)
- cash flow projections were estimated through extrapolation of the observed performance of the games

Based on an analysis and on estimations and professional judgments taking into account the projects to date, assets are subject to impairment losses and are brought down to the amount which the Group expects to achieve in the future for the use or sale of the respective asset.

Based on the analysis, an impairment loss of PLN 474,000 was recognized for costs of completed development work and acquired intangible assets (right in game).

In the comparative period, impairment losses on costs of completed development work and acquired intangible assets totaled PLN 3,747,000.

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.

Costs of development work in progress

At the end of the reporting period, the Group assessed the projects in its production pipeline to verify whether there were any indications that the development work in progress might be impaired. For the purposes of the impairment tests, the same assumptions were used as for completed development work, with the cash flow projection estimated based on internal benchmarks for the most comparable projects and the expected cost of completion.

Based on the analysis, a decision was made to permanently discontinue development work on several projects and, consequently, to write off the expenditures in full. Impairment charges totaling PLN 1,406,000 were recognized for these assets. In the comparative period, no impairment charges were recognized for this category of expenditures.

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

	6 months ended	
	30 June	30 June
	2026	2025
	(unaudited)	(unaudited)
As at 1 January		
Cost	14,356	15,249
Accumulated amortization	-	-
Net value	14,356	15,249
Exchange differences	430	(561)
As at 30 June		
Cost	14,786	14,688
Accumulated amortization	-	-
Net value	14,786	14,688

12 Capital and equity

At the beginning of the period of these condensed consolidated financial statements, share capital and the shareholding structure were as follows:

	Number of shares	Par value
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 B – ordinary bearer shares	116,192	58,096
Class B – ordinary bearer shares	43,915	21,958
	13,800,107	6,900,054

	Number of shares	Nominal Value	Percentage of capital	Percentage of capital
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%
	13,800,107	6,900,054	100,00%	100,00%

*Anibal Jose Da Cunha Saraiva Soares directly held 79,885 shares and 3,725,000 shares through We Are One Ltd., in which he is the sole beneficial owner and its parent.

As at the balance sheet date of these condensed consolidated financial statements, share capital and the shareholding structure were as follows:

	Number of shares	Par value
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 B – ordinary bearer shares	116,192	58,096
Class B – ordinary bearer shares	43,915	21,958
	13,800,107	6,900,054

	Number of shares	Nominal Value	Percentage of capital	Percentage of capital
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*	3,784,197	1,892,099	27,42%	29,21%
Other shareholders	2,194,336	1,097,167	15,90%	11,08%
	13,800,107	6,900,054	100,00%	100,00%

*Anibal Jose Da Cunha Saraiva Soares directly held 59,197 shares and 3,725,000 shares through We Are One Ltd., in which he is the sole beneficial owner and its parent.

As at the publication date of these condensed consolidated financial statements, share capital and the shareholding structure were as follows:

	Number of shares	Par value
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 B – ordinary bearer shares	116,192	58,096
Class B – ordinary bearer shares	43,915	21,958
	13,800,107	6,900,054

	Number of shares	Nominal Value	Percentage of capital	Percentage of capital
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*	3,771,595	1,885,798	27,33%	29,15%
Other shareholders	2,206,938	1,103,468	15,99%	11,15%
	13,800,107	6,900,054	100,00%	100,00%

*Anibal Jose Da Cunha Saraiva Soares directly holds 46,595 shares and 3,725,000 shares through We Are One Ltd., in which he is the sole beneficial owner and its parent.

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.

	6 months ended 30 June	
	2026	2025
	(unaudited)	(unaudited)
Net profit/loss for shareholders of the parent (PLN '000)	4,075	(748)
Number of shares* (as single shares)	13,800,107	13,640,000
Earnings per share – basic (in PLN)	0.30	(0.05)

*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:

	6 months ended 30 June	
	2026	2025
	(unaudited)	(unaudited)
Net profit/loss for shareholders of the parent (PLN '000)	4,075	(748)
Number of shares* (as single shares)	13,800,107	13,683,915
Earnings per share – basic (in PLN)	0.30	(0.05)

* 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.

	30 June 2026	31 December 2025
	(unaudited)	(audited)
Assets measured at amortized cost		
Trade receivables	31,254	27,493
Other financial assets	198	183
Cash and deposits	18,227	12,078
	49,679	39,754
Financial assets measured at fair value through profit or loss		
Interests and shares in other entities	6,333	6,230
	6,333	6,230
Financial assets	56,012	45,984

Financial instruments by type

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 30 June 2026, 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 30 June 2026, the measurement was PLN 6,333,000 which is PLN 103,000 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:

	30 June 2026	31 December 2025
	(unaudited)	(audited)
Interests and shares in other entities	6,333	6,230
Closing balance	6,333	6,230
including:		
Level 1	-	-
Level 2	6,333	6,230
Level 3	-	-

Financial liabilities

	30 June 2026	31 December 2025
	(unaudited)	(audited)
Liabilities measured at amortized cost		
Trade liabilities	24,943	27,547
Other financial liabilities	649	700
	25,592	28,247
Financial liabilities	25,592	28,247

As other financial liabilities as at 30 June 2026 and 31 December 2025, the Group discloses:

	30 June 2026	31 December 2025
	(unaudited)	(audited)
Other financial liabilities		
Lease liability	105	172
– long-term	29	42
– short-term	76	130
Liabilities from borrowings	546	528
	651	700

Liabilities from borrowings as at 30 June 2026 comprise mainly the PLN 546,000 cryptocurrency loan granted by Anibal Jose Da Cunha Saraiva Soares to MoonDrip FZ-LLC (the loan was PLN 521,000 on 31 December 2025).

16 Note to consolidated cash flow statement

	6 months ended 30 June	
	2026	2025
	(unaudited)	(unaudited)
Receivables		
Change of balance arising from the consolidated statement of financial position	(2,870)	2,859
– change in the balance of loans	15	10
Change in receivables arising from the consolidated cash flow statement	(2,855)	2,869
Liabilities		
Change of balance arising from the consolidated statement of financial position	1,842	(6,490)
– change in other financial liabilities	(23)	56
– change in lease liabilities	67	65
– change in liabilities from loans received	7	-
Change in liabilities arising from the consolidated cash flow statement	1,893	(6,369)

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 6 months ended 30 June 2026, settlements and transactions with affiliates were as follows:

	Trade and other receivables	Granted loans	Received loans	Revenue	Procurement	Trade and other liabilities
	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)
Associates						
ADC Games Sp. z o.o.	411	-	-	174	12	5
PlayEmber Sp. z o.o.	-	-	-	4	-	-
Parties with significant influence						
Karolina Szablewska-Olejarz	1	-	-	5	-	6
Marcin Olejarz	1	-	-	4	-	-
Anibal Soares	-	-	546	-	-	-
Marek Pertkiewicz	1	-	-	7	-	-
Grzegorz Regliński	-	-	-	-	27	15
	414	-	546	194	39	26

As at 31 December 2025 and for the 6 months ended 30 June 2025, balances and transactions with related parties were as follows:

	Trade and other receivables	Granted loans	Received loans	Revenue	Procurement	Trade and other liabilities
	(audited)	(audited)	(audited)	(unaudited)	(unaudited)	(audited)
Associates						
ADC Games Sp. z o.o.	749	-	-	257	5	11
PlayEmber Sp. z o.o.	1	-	-	5	-	-
Parties with significant influence	-	-				
Karolina Szablewska-Olejarz	1		-	5	193	6
Marcin Olejarz	-		-	4	-	-
Anibal Soares	-	-	521	-	-	-
Marek Pertkiewicz	-	-	-	7	-	-
Grzegorz Regliński	-	-	-	-	-	11
	751	-	521	278	198	28

Salaries of governing bodies and key management

	6 months ended 30 June	
	2026	2025
	(unaudited)	(unaudited)
Salaries and other benefits for the Directors, including:	925	1,000
Board of Directors of the parent company, including:	846	942
– dividend for the previous year	-	-
Board of Directors of other entities	79	58
Salaries and other benefits for the Supervisory Board,	287	287
Dividend for the previous year	-	-
	1,212	1,287

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 July 14, 2026, the Company entered into foreign exchange forward contracts to minimize the foreign exchange risk arising from fluctuations in the GBP/PLN exchange rate. The transactions are intended to hedge the PLN-equivalent value of highly probable future receipts in GBP, which are earmarked, among other things, to cover payroll costs and operating liabilities. For these transactions, the Company has designated a hedging relationship and applies cash flow hedge accounting.
- Proceedings are pending before the Competition Appeal Tribunal against Google concerning commissions charged in connection with app distribution and transactions made through Google Play (case reference: 1673/7/7/24 - Professor Barry Rodger v. Alphabet Inc. and Others). The Class Representative, Professor Barry Rodger, and Google agreed on a proposed settlement with a total value of GBP 260 million, of which GBP 160 million will be distributed among class members. On 15-16 September 2026, a hearing in this case was held before the Competition Appeal Tribunal, which subsequently approved the settlement prepared by the parties on 18 September 2026. BoomBit Games Limited has the status of class member/represented person in these proceedings. Approval of the settlement does not yet mean a direct payment of funds to BoomBit Games Limited. The next stage will be the claims submission and verification procedure and determination of the final amounts due to individual class members. As at the date of this report, the Group has no information on the amount or timing of any amount that BoomBit Games Limited may receive.
- On August 12, 2026, the Company entered into a framework cooperation agreement with the Estonian studio Mangra Games OÜ ("Mangra"), founded by two experts with many years of management experience at studios such as Kwalee and Playrix. Under the terms of the agreement, Mangra will be responsible for the production and acquisition of new games (particularly in the hybrid puzzle and arcade shooter genres), while BoomBit will act as their publisher. An integral part of the agreement is also an investment term sheet, which sets out the preliminary terms under which the Company will ultimately be able to acquire a 50% stake in Mangra at a price equal to their par value.

III. SELECTED FINANCIAL DATA FOR THE CONDENSED INTERIM STANDALONE FINANCIAL STATEMENTS OF BOOMBIT S.A. FOR THE PERIOD ENDED 30 JUNE 2026

	6 months ended 30 June		6 months ended 30 June	
	2026	2025	2026	2025
	PLN '000		EUR '000	
	(audited)	(unaudited)	(audited)	(unaudited)
Revenue from sales of services	90,049	58,686	21,177	13,904
Cost of sales	(77,160)	(54,462)	(18,146)	(12,903)
Gross profit from sales	12,889	4,224	3,031	1,001
Operating profit/loss	4,733	(5,795)	1,113	(1,373)
Profit/loss before tax	10,010	(4,793)	2,354	(1,136)
Net profit/loss	8,477	(4,089)	1,994	(969)
Total comprehensive income	8,477	(4,089)	1,994	(969)
Profit/loss per share (in PLN/EUR) (basic)	0.61	(0.30)	0.14	(0.07)
Profit/loss per share (in PLN/EUR) (diluted)	0.61	(0.30)	0.14	(0.07)
Net cash flows from operating activity	9,222	6,841	2,169	1,621
Net cash flows from investment activity	(5,830)	(8,357)	(1,371)	(1,980)
Net cash flows from financial activity	(76)	(86)	(18)	(20)
Cash flows before exchange differences	3,316	(1,602)	780	(380)
Total net cash flows	3,319	(1,701)	781	(403)
	30 June 31 December		30 June 31 December	
	2026	2025	2026	2025
	PLN '000		EUR '000	
	(audited)	(audited)	(audited)	(audited)
Non-current assets	57,094	60,147	13,289	14,230
Current assets	51,689	39,380	12,031	9,317
Total assets	108,783	99,527	25,320	23,547
Total equity	79,250	70,773	18,446	16,744
Long-term liabilities	4,923	3,403	1,146	805
Short-term liabilities	24,610	25,351	5,728	5,998
Total liabilities	29,533	28,754	6,874	6,803
Total equity and liabilities	108,783	99,527	25,320	23,547

The above financial data for 6 months of 2026 and 2025 and for the periods ended 30 June 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 30 June 2026 – 4.2522 EUR/PLN and from 1 January to 30 June 2025 – 4.2208 EUR/PLN
- asset and liability items – according to the average exchange rate defined by the National Bank of Poland (NBP) for 30 June 2026 – 4.2963 EUR/PLN, and for 31 December 2025 – 4.2267 EUR/PLN

IV. CONDENSED STANDALONE INTERIM FINANCIAL STATEMENTS FOR THE 6 MONTHS ENDED 30 JUNE 2026

Condensed standalone interim statement of comprehensive income

	Note	6 months ended 30 June		3 months ended 30 June	
		2026 (audited)	2025 (unaudited)	2026 (audited)	2025 (unaudited)
Sales revenue	5	90,049	58,686	43,569	26,252
Cost of sales	6	(77,160)	(54,462)	(34,923)	(25,135)
Gross profit from sales		12,889	4,224	8,646	1,117
General administrative costs	6	(5,198)	(6,567)	(2,514)	(3,253)
Other operating revenue		1,353	928	1,274	245
Other operating costs		(4,311)	(4,380)	(3,644)	(4,186)
Operating profit/loss		4,733	(5,795)	3,762	(6,077)
Financial revenue		5,297	1,257	5,095	657
Financial costs		(20)	(255)	(8)	(26)
Profit/loss before tax		10,010	(4,793)	8,849	(5,446)
Income tax	7	(1,533)	704	(1,314)	979
Net profit/loss		8,477	(4,089)	7,535	(4,467)
Other comprehensive income		-	-	-	-
Total comprehensive income		8,477	(4,089)	7,535	(4,467)
Earnings per share (in PLN)					
Basic		0.61	(0.30)	0.54	(0.33)
on continued operations	10	0.61	(0.30)	0.54	(0.33)
on discontinued operations		-	-	-	-
Diluted		0.61	(0.30)	0.54	(0.33)
on continued operations	10	0.61	(0.30)	0.54	(0.33)
on discontinued operations		-	-	-	-

Condensed interim standalone statement of financial position

		30 June	31 December
	Note	2026 (audited)	2025 (audited)
Non-current assets			
Property, plant and equipment		986	1,089
Intangible assets	8	38,496	41,548
Shares	12	17,612	17,510
		57,094	60,147
Current assets			
Trade and other receivables	12	34,815	25,005
Income tax receivables		-	1,259
Other financial assets	12	4,712	4,273
Cash and cash equivalents		12,162	8,843
Current assets other than non-current assets held for sale		51,689	39,380
Assets held for sale		-	-
Current assets		51,689	39,380
Total assets		108,783	99,527
Equity			
Equity attributable to shareholders of the Company			
Share capital	9	6,900	6,900
Capital from share premium		32,064	32,064
Equity from share-based payments	15	6,809	6,809
Other reserves		7,679	7,679
Retained earnings		25,798	17,321
Total equity		79,250	70,773
Liabilities			
Long-term liabilities			
Deferred income tax liabilities		4,894	3,361
Other financial liabilities	12	29	42
		4,923	3,403
Short-term liabilities			
Other financial liabilities	12	76	130
Trade and other liabilities	12	24,534	25,221
Short-term liabilities not held for sale		24,610	25,351
Short-term liabilities held for sale		-	-
Short-term liabilities		24,610	25,351
Total liabilities		29,533	28,754
Total equity and liabilities		108,783	99,527

Condensed interim standalone statement of changes in equity

	Note	Share capital	Capital from share premium	Equity from share-based payments	Other reserves	Retained earnings	Total
As at 1 January 2026 (audited)		6,900	32,064	6,809	7,679	17,321	70,773
Net profit (loss)		-	-	-	-	8,477	8,477
Comprehensive income		-	-	-	-	8,477	8,477
Changes in equity		-	-	-	-	8,477	8,477
As at 30 June 2026 (unaudited)		6,900	32,064	6,809	7,679	25,798	79,250
As at 1 January 2025 (audited)		6,820	32,064	6,401	7,679	16,208	69,172
Net profit (loss)		-	-	-	-	(4,089)	(4,089)
Comprehensive income		-	-	-	-	(4,089)	(4,089)
Share-based payments	15	-	-	408	-	-	408
Changes in equity		-	-	408	-	(4,089)	(3,681)
As at 30 June 2025 (unaudited)		6,820	32,064	6,809	7,679	12,119	65,491

Condensed interim standalone cash flow statement

		6 months ended	
		30 June	
	Note	2026	2025
		(audited)	(unaudited)
Profit/loss before tax		10,010	(4,793)
Adjustments:		(2,047)	11,404
Depreciation and amortization	6	9,359	8,673
Impairment loss on development cost	8	2,851	3,851
Foreign exchange profit (loss)		(172)	501
Interest revenue		(219)	(451)
Interest cost		9	21
Dividends received		(47)	-
Profit (loss) on investment activities		(599)	207
Change in the balance of receivables	13	(8,590)	6,645
Change in liabilities	13	(687)	(7,629)
Settlement of share-based payment costs	15	-	408
Profit (loss) from fair value measurement		(102)	45
Impairment loss on receivables	12	(3,850)	(867)
Cash flows from operating activity		7,963	6,611
Income tax (paid) / refunded		1,259	230
Net cash flows from operating activity		9,222	6,841
Investment activity			
Sale of property, plant and equipment and intangible assets		796	239
Proceeds from repayment of loans granted		1,373	3,621
Dividends received		47	-
Interest received		1,266	38
Sale of associates		-	157
Proceeds from liquidation of subsidiaries		-	54
Acquisition of property, plant and equipment		(15)	(33)
Outlays on intangible assets	8	(9,237)	(12,096)
Loans granted		(60)	(337)
Net cash flows from investment activity		(5,830)	(8,357)
Financial activity			
Repayment of lease liabilities		(67)	(65)
Interest		(9)	(21)
Net cash flows from financial activity		(76)	(86)
Cash flows before exchange differences		3,316	(1,602)
Net foreign exchange differences on cash and cash equivalents		3	(99)
Total net cash flows		3,319	(1,701)
Cash opening balance		8,843	8,596
Cash closing balance, including:		12,162	6,895
- of limited disposability		-	-

1 General

The standalone condensed interim financial statements of BoomBit S.A. cover the 6 months ended 30 June 2025 and contain relevant comparative data.

Company identification data:

Business name:	BoomBit
Legal form:	Joint stock company under Polish law
Registered office:	Gdańsk, ul. Zacna 2
Country of registration:	Poland
Core activity:	publishing of computer games
Registration entity, KRS number (number in Polish register of companies) and registration date:	Gdańsk-Północ District Court in Gdańsk, 7th Commercial Division of the National Court Register; KRS number 0000740933, registered on 23 July 2018
REGON (Polish statistical business number) and date assigned:	REGON 221062100; assigned on 14 August 2010
Duration of the Company:	Perpetual

The Company is the parent of the BoomBit S.A. Group which is why it prepares the consolidated financial statements of the Group.

The functional currency of the Company and the presentation currency of these standalone financial statements is Polish zloty (PLN) and all figures are given in thousand PLN (PLN '000), unless specified otherwise.

In the period covered by these financial statements, the Board of Directors consisted of:

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

The composition of the Board of Directors did not change during the reporting period and as at the date of these financial statements.

As at the balance sheet date, the Company's Supervisory Board was composed 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

The composition of the Supervisory Board did not change during the reporting period and as at the date of these financial statements.

2 The basis for preparing the statements

These condensed interim standalone financial statements were prepared in accordance with International Accounting Standard 34 Interim Financial Reporting ("IAS 34") as endorsed by the European Union ("EU"). The condensed interim financial statements do not include all information and disclosures required in annual financial statements and should be read together with the Company's financial statements prepared in accordance with IFRS for the year ended 31 December 2025.

The standalone interim financial statements were prepared based on the assumption that the Company would continue as a going concern in the foreseeable future, i.e., for at least one year following the preparation of the condensed

standalone interim financial statements, and that there were no signs of any threat to the Company's continuation as a going concern.

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

These condensed standalone interim financial statements are presented in PLN, and all amounts are presented in thousands PLN (PLN '000) unless specified otherwise.

The Company prepared the condensed standalone interim financial statements for the 6 months ended on 30 June 2026 which were approved for publication on 25 September 2026.

2.1 New standards and interpretations

The accounting principles (policy) applied in the preparation of these condensed standalone interim financial statements are consistent with the ones applied in the preparation of the annual financial statements of the Company for the year ended 31 December 2025, except for the application of new standards as well as changes to standards and changes to the accounting principles of the Company 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 do not materially influence the condensed standalone interim financial statements of the Company.

2.2 Standards, amendments and interpretations of the existing standards which were published but were not yet effective

The following standards and interpretations were published by the International Accounting Standards Board but they did not become effective until the reporting period end date:

- 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)

- e) IFRS 20 "Regulatory Assets and Regulatory Liabilities" – published on 27 May 2026 (applicable to annual periods starting on 1 January 2029 or thereafter)
- f) Amendments to IAS 28 "Investments in Associates and Joint Ventures" – concerning the fair value measurement option, published on 26 June 2026, applicable upon the first application of IFRS 18

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

The Company did not decide to implement an early adoption of any standards, interpretations or amendments which have already been published but are not yet effective in the light of EU laws.

2.3 Amendments to the estimates applied by the Company

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

3 Professional judgment and material estimates

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

4 Business seasonality

The Company's business is not seasonal.

5 Contracts with customers

Sources of revenue

	6 months ended 30 June			
	2026 (audited)		2025 (unaudited)	
rev share	84,927	94%	53,392	91%
advertising	505	1%	1,637	3%
micropayments	20	0%	141	0%
services	4,597	5%	3,516	6%
	90,049	100%	58,686	100%
including:				
Contracts with customers	525	1%	1,778	3%

Platforms (distribution)

	6 months ended 30 June			
	2026 (audited)		2025 (unaudited)	
Android	88	17%	1,047	59%
iOS	432	82%	624	35%
other	5	1%	107	6%
	525	100%	1,778	100%

Geographic data

	6 months ended 30 June			
	2026		2025	
	(audited)		(unaudited)	
Europe	81,143	90%	55,586	95%
Asia	8,707	10%	2,220	4%
North America	164	0%	774	1%
Other	35	0%	106	0%
	90,049	100%	58,686	100%

Leading business partners

	6 months ended 30 June			
	2026		2025	
	(audited)		(unaudited)	
BoomBit Games	68,178	76%	52,577	90%
Skyloft Yazilim	8,418	9%	246	0%
Mobile Esports	5,721	6%	29	0%
AppLifters	2,495	3%	19	0%
Others	5,237	6%	5,815	10%
	90,049	100%	58,686	100%

6 Cost of sales

	6 months ended 30 June	
	2026	2025
	(audited)	(unaudited)
Depreciation and amortization	9,359	8,673
Materials and energy consumption	85	98
Outsourced services, including:	73,559	54,203
Commissions of distribution platforms	6	37
User acquisition costs	52,529	31,402
Rev share costs	4,886	3,253
Taxes and levies	81	136
Salaries	6,950	7,878
Social security and other benefits	1,343	1,704
Other costs by type	218	297
Total costs by type	91,595	72,989
Development costs	(9,237)	(11,960)
General administrative costs	(5,198)	(6,567)
Cost of sales	77,160	54,462

7 Income tax

	6 months ended	
	2026	2025
	(audited)	(unaudited)
Profit/loss before tax	10,010	(4,793)
Theoretical tax calculated according to domestic rates that apply to income in Poland (19%)	(1,902)	911
Non-taxable revenue	89	52
Non-tax-deductible costs	280	(256)
– including costs of incentive schemes	-	(78)
Tax adjustment for previous years	-	(3)
Charge on the financial result on account of income tax	(1,533)	704
effective tax rate	15,3%	14,7%

8 Intangible assets

	Completed development work – Games	Completed development work – support tools	Acquired intangible assets, including rights in games and publishing licenses	Incomplete development work (assets in progress)	Acquired intangible assets in progress (assets in progress)	Advances for acquired intangible assets	Total
As at 1 January 2026 (audited)							
Cost	56,023	36,858	19,258	5,809	2,071	201	120,220
Accumulated amortization	(39,278)	(22,875)	(3,878)	-	-	-	(66,031)
Impairment losses	(3,591)	(48)	(4,692)	(3,119)	(1,191)	-	(12,641)
Net value	13,154	13,935	10,688	2,690	880	201	41,548
Increases	-	-	-	7,208	2,029	-	9,237
Gross sales/liquidation	-	-	-	(49)	(142)	-	(191)
Sales/liquidation total amortization	-	-	-	-	-	-	-
Transfer between categories	6,002	2,133	2,155	(8,134)	(1,955)	(201)	-
Transfer between categories – accumulated amortization	-	-	-	-	-	-	-
Exchange differences on translation	-	-	-	-	-	-	-
Depreciation and amortization	(4,695)	(2,353)	(2,199)	-	-	-	(9,247)
Creation of impairment losses	(659)	-	(708)	(892)	(592)	-	(2,851)
Transfer between categories – impairment allowances	-	-	-	-	-	-	-
As at 30 June 2026 (audited)							
Cost	62,025	38,991	21,413	4,834	2,003	-	129,266
Accumulated amortization	(43,973)	(25,228)	(6,077)	-	-	-	(75,278)
Impairment losses	(4,250)	(48)	(5,400)	(4,011)	(1,783)	-	(15,492)
Net value	13,802	13,715	9,936	823	220	-	38,496

Development costs for the 6 months ended 30 June 2026 include expenses on outsourced services of PLN 6,208,000 and expenses on salaries and the related contributions of PLN 3,029,000. Amortization of completed development works is fully charged to cost of sales.

	Completed development work – Games	Completed development work – support tools	Acquired intangible assets, including rights in games and publishing licenses	Incomplete development work (assets in progress)	Acquired intangible assets in progress (assets in progress)	Advances for acquired intangible assets	Total
As at 1 January 2025 (audited)							
Cost	62,489	31,301	8,804	4,320	3,852	1,932	112,699
Accumulated amortization	(45,772)	(18,536)	(822)	-	-	-	(65,131)
Impairment losses	(3,167)	(48)	(664)	(2,200)	(1,529)	-	(7,609)
Net value	13,550	12,717	7,318	2,120	2,323	1,932	39,959
Increases	-	-	-	8,472	3,488	136	12,096
Gross sales/liquidation	(15,224)	-	-	(3)	-	-	(15,227)
Sales/liquidation total amortization	14,575	-	-	-	-	-	14,575
Transfer between categories	4,243	2,773	7,402	(7,016)	(5,470)	(1,932)	-
Transfer between categories – accumulated amortization	-	-	-	-	-	-	-
Exchange differences on translation	-	-	-	-	-	-	-
Depreciation and amortization	(4,828)	(2,073)	(1,564)	-	-	-	(8,465)
Creation of impairment losses	(404)	-	(3,447)	-	-	-	(3,851)
As at 30 June 2025 (unaudited)							
Cost	51,508	34,074	16,206	5,771	1,870	136	109,567
Accumulated amortization	(36,025)	(20,609)	(2,386)	-	-	-	(59,021)
Impairment losses	(3,571)	(48)	(4,111)	(2,200)	(1,529)	-	(11,460)
Net value	11,912	13,417	9,709	3,571	341	136	39,086

Development costs for the 6 months ended 30 June 2025 include expenses on outsourced services of PLN 8,346,000 and expenses on salaries and the related contributions of PLN 3,614,000. Amortization of completed development works is fully charged to cost of sales.

In May 2025, the Company closed a sale transaction for driving simulator games of a gross value PLN 15,224,000 less accumulated amortization of PLN 14,575,000.

Costs of completed development work and acquired intangible assets

At the end of the reporting period the Group reviewed the costs of completed development work and acquired intangible assets for signs of impairment. Impairment tests were performed for projects where the identified signs included performance below expectations by games seen by the Board of Directors as having a limited improvement potential.

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 11.9% (9.3% in the comparative period)
- cash flow projections were estimated through extrapolation of the observed performance of the games

Based on an analysis and on estimations and professional judgments taking into account the projects to date, assets are subject to impairment losses and are brought down to the amount which the Group expects to achieve in the future for the use or sale of the respective asset.

Based on the analysis, an impairment loss of PLN 1,367,000 was recognized for costs of completed development work and acquired intangible assets (right in game).

In the comparative period, impairment losses on costs of completed development work and acquired intangible assets totaled PLN 3,851,000.

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.

Costs of development work in progress

At the end of the reporting period, the Group assessed the projects in its production pipeline to verify whether there were any indications that the development work in progress might be impaired. For the purposes of the impairment tests, the same assumptions were used as for completed development work, with the cash flow projection estimated based on internal benchmarks for the most comparable projects and the expected cost of completion.

Based on the analysis, a decision was made to permanently discontinue development work on several projects and, consequently, to write off the expenditures in full. Impairment charges totaling PLN 1,484,000 were recognized for these assets. In the comparative period, no impairment charges were recognized for this category of expenditures.

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.

9 Capital and equity

At the beginning of the period of these condensed standalone financial statements, share capital and the shareholding structure were as follows:

	Number Par value of shares			
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 B – ordinary bearer shares	116,192	58,096		
Class B – ordinary bearer shares	43,915	21,958		
	13,800,107	6,900,054		
	Number of shares	Value Nominal	Percentage of capital	Percentage of votes
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%
	13,800,107	6,900,054	100,00%	100,00%

*Anibal Jose Da Cunha Saraiva Soares directly held 79,885 shares and 3,725,000 shares through We Are One Ltd., in which he is the sole beneficial owner and its parent.

As at the balance sheet date of these condensed standalone financial statements, share capital and the shareholding structure were as follows:

	Number of shares	Par value of shares
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 B – ordinary bearer shares	116,192	58,096
Class B – ordinary bearer shares	43,915	21,958
	13,800,107	6,900,054

	Number of shares	Value Nominal	Percentage of capital	Percentage of votes
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*	3,784,197	1,892,099	27,42%	29,21%
Other shareholders	2,194,336	1,097,167	15,90%	11,08%
	13,800,107	6,900,054	100,00%	100,00%

*Anibal Jose Da Cunha Saraiva Soares directly held 59,197 shares and 3,725,000 shares through We Are One Ltd., in which he is the sole beneficial owner and its parent.

As at the publication date of these condensed standalone financial statements, share capital and the shareholding structure were as follows:

	Number of shares	Par value of shares
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 B – ordinary bearer shares	116,192	58,096
Class B – ordinary bearer shares	43,915	21,958
	13,800,107	6,900,054

	Number of shares	Value Nominal	Percentage of capital	Percentage of votes
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*	3,771,595	1,885,798	27,33%	29,15%
Other shareholders	2,206,938	1,103,468	15,99%	11,15%
	13,800,107	6,900,054	100,00%	100,00%

*Anibal Jose Da Cunha Saraiva Soares directly holds 46,595 shares and 3,725,000 shares through We Are One Ltd., in which he is the sole beneficial owner and its parent.

10 Earnings (losses) per share

The presented profit (loss) per share is calculated as profit (loss) attributable to the Company's shareholders.

	6 months ended	
	30 June	
	2026	2025
	(audited)	(unaudited)
Net result (PLN '000)	8,477	(4,089)
Number of shares* (as single shares)	13,800,107	13,640,000
Earnings per share – basic (in PLN)	0.61	(0.30)

* weighted average number of shares in the reporting period

Diluted earnings (losses) per share are calculated as profit (loss) attributable to shareholders of the Company and the hypothetical weighted average number of shares.

	6 months ended	
	30 June	
	2026	2025
	(audited)	(unaudited)
Net result (PLN '000)	8,477	(4,089)
Number of shares* (as single shares)	13,800,107	13,683,915
Earnings per share – diluted (in PLN)	0.61	(0.30)

* weighted average hypothetical number of shares in the current reporting period

11 Dividends

The Company did not declare dividend payment and did not pay dividend to the shareholders in the current reporting period.

12 Financial instruments

At the end of the current and previous reporting period, the Company had only financial assets and liabilities measured at amortized cost, except for the shares in SuperScale Sp. s.r.o. ("SuperScale").

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

	30 June	31 December
	2026	2025
	(audited)	(audited)
Assets measured at amortized cost		
Trade receivables	30,643	16,768
Other financial assets	4,712	4,273
Cash and deposits	12,162	8,843
	47,517	29,884
Financial assets measured at fair value through profit or loss		
Interests and shares in other entities	6,333	6,230
	6,333	6,230
Financial assets	53,850	36,114

Financial assets measured at amortized cost

As other financial assets, the Company discloses (exclusive of accrued interest):

- PLN 2,435,000 loans granted to AppLifters Sp. z o.o. The loan interest rate is 3M WIBOR plus margin. As at the balance sheet date, the Company recognizes an impairment loss for this asset, including interest, in the amount of PLN 1,392,000. The agreed loan repayment date is 31 December 2026.
- USD 728,000 loan granted to MoonDrip FZ-LLC (formerly BoomLand FZ-LLC). The loan interest rate is 3M SOFR plus margin. As at the balance sheet date, the Company recognizes an impairment loss for this asset, including interest, in the amount of PLN 1,965,000.
- PLN 1,825,000 loan granted to Mobile Esports Sp. z o.o. The loan interest rate is 1M WIBOR plus margin. The agreed loan repayment date is 31 December 2026.
- EUR 38,000 loan granted to SuperScale s.r.o. The loan bears a fixed interest rate of 15% per annum. The agreed loan repayment date is 31 October 2026.

Other financial assets

Loans to affiliates

Impairment loss on loans granted to affiliates

Net loans granted to affiliates, including:

– non-current assets

– current assets

Loans granted to other entities

Impairment loss on loans granted to other parties

Net loans granted to other parties, including:

– non-current assets

– current assets

Other net financial assets

	30 June 2026	31 December 2025
	(audited)	(audited)
Loans to affiliates	7,871	10,077
Impairment loss on loans granted to affiliates	(3,357)	(5,987)
Net loans granted to affiliates, including:	4,514	4,090
– non-current assets	-	-
– current assets	4,514	4,090
Loans granted to other entities	198	183
Impairment loss on loans granted to other parties	-	-
Net loans granted to other parties, including:	198	183
– non-current assets	-	-
– current assets	198	183
Other net financial assets	4,712	4,273

Impairment of loans granted

As at the balance sheet date, the Company verified the loans granted for expected credit losses (ECL) as required by IFRS 9.

The applied expected credit losses model showed impairment of loans granted.

The Company recognized an impairment loss of PLN 6,143,000 in the books as at 30 June 2025, which referred entirely to the exposure in affiliates, i.e., BoomLand FZ-LLC, BoomPick Sp. z o.o. and Mobile Esports Sp. z o.o., of which the impairment loss created in the first half of 2025 was PLN 170,000, and it released an impairment loss of PLN 600,000 in the first half of 2025 related to the exposure in BoomLand FZ-LLC, BoomPick Sp. z o.o. and BoomHits Sp. z o.o. On the day ending the comparative reporting period, the Company recognized an impairment loss on loans granted of PLN 7,487,000.

As at 30 June 2026, impairment losses on loans granted totaled PLN 3,357,000 and related entirely to exposures in related parties, i.e., MoonDrip FZ-LLC and AppLifters Sp. z o.o., of which during the current reporting period, the Company reversed impairment charges in the amount of PLN 1,450,000 related to its exposure to MoonDrip FZ-LLC and in the amount of PLN 1,180,000 related to its exposure to AppLifters Sp. z o.o. The reversal of these write-downs results from a reassessment of credit risk and a verification of the projected cash flows from these assets.

As of the end of the comparative reporting period, the Company recognized impairment losses on loans granted in the amount of PLN 5,987,000.

	30 June 2026	31 December 2025
	(audited)	(audited)
Opening balance	5,987	7,487
Impairment loss creation	-	109
Impairment loss reversal	(2,630)	(695)
Impairment loss utilization	-	(914)
Closing balance	3,357	5,987
including:		
Stage 1	-	-
Stage 2	-	-
Stage 3	3,357	5,987

Balance of loans by impairment stage:

	30 June 2026	31 December 2025
	(audited)	(audited)
Other net financial assets	4,712	4,273
Impairment loss on other financial assets	(3,357)	(5,987)
Other gross financial assets	8,069	10,260
including:		
Stage 1	1,078	3,667
Stage 2	198	183
Stage 3	6,793	6,410

Impairment of trade receivables:

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

An individual analysis was also performed for receivables from affiliates according to the scenario method and as a result the release of some impairment losses was recognized in the amount of PLN 1,220,000 which was related to the exposure in MoonDrip FZ-LLC. On the day ending the comparative reporting period, the Company had an impairment loss on receivables from affiliates of PLN 4,242,000.

The amounts of the reversed impairment losses on receivables from affiliates which were recognized in other operating revenue are presented in the table below:

	30 June 2026	31 December 2025
	(audited)	(audited)
Opening balance	4,242	4,541
Impairment loss creation	-	-
Impairment loss reversal	(1,220)	(299)
Impairment loss utilization	-	-
Closing balance	3,022	4,242
including:		
Stage 1	-	-
Stage 2	-	-
Stage 3	3,022	4,242

	30 June	31 December
	2026	2025
	(audited)	(audited)
Net trade receivables	30,643	16,768
Impairment loss on trade receivables	(3,022)	(4,242)
Gross trade receivables	33,665	21,010
including:		
Stage 1	27,598	15,983
Stage 2	-	1
Stage 3	6,067	5,026

Financial instruments measured at fair value through profit or loss

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 (unadjusted) offered for identical assets or liabilities in active markets to which the Company 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 Company currently holds directly 11.38% of shares in SuperScale's share capital. As at 30 June 2026, the Company 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 Company 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 30 June 2026, the measurement was PLN 6,333,000 which is PLN 103,000 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.

	30 June	31 December
	2026	2025
	(audited)	(audited)
Interests and shares in other entities	6,333	6,230
Closing balance	6,333	6,230
including:		
Stage 1	-	-
Stage 2	6,333	6,230
Stage 3	-	-

Financial liabilities:

As other financial liabilities as at 31 December 2025 and 30 June 2026, the Company discloses:

	2026	2025
	(audited)	(audited)
Liabilities measured at amortized cost		
Trade liabilities	20,616	22,735
Other financial liabilities	105	172
	20,721	22,907
Financial liabilities	20,721	22,907

13 Note to condensed standalone interim cash flow statement

	6 months ended	
	2026	2025
	(audited)	(unaudited)
Receivables		
Change of balance arising from the statement of financial position	(10,249)	9,048
– change in the balance of receivables for loans granted	439	(2,850)
– changes in provisions for trade receivables	1,220	447
Change of balance arising from the cash flow statement	(8,590)	6,645
Liabilities		
Change of balance arising from the statement of financial position	(754)	(7,694)
– change in balance of lease liabilities	67	65
Change of balance arising from the cash flow statement	(687)	(7,629)

14 Transactions with affiliates

Purchases of goods and services are made from related parties on normal commercial terms. Receivables from related parties arise mainly from sales transactions and are payable within 60 days from the sale date. These receivables are unsecured and non-interest-bearing. The Company recognized impairment allowances for receivables and loans granted to related parties – more information is provided in note 12. Liabilities to related parties arise mainly from purchase transactions and are repayable within 60 days from the purchase date. The liabilities are non-interest-bearing. Trade receivables and liabilities arise not only from revenue and purchases, but also from re-invoicing of costs between group companies. Re-invoices are not included in revenue and purchases in the table below.

	Trade and other receivables	Granted loans	Trade and other liabilities	Received loans	Revenue	Procurement
	(audited)	(audited)	(audited)	(audited)	(audited)	(audited)
Parties with significant influence						
Karolina Szablewska-Olejarz	1	-	6	-	5	(199)
Marcin Olejarz	1	-	-	-	4	-
Marek Pertkiewicz	1	-	-	-	7	-
Subsidiaries						
BoomBit Games Ltd.	13,522	-	236	-	68,178	(466)
BoomBit Inc.	6	-	-	-	6	-
TapNice Sp. z o.o.	361	-	-	-	47	(25)
BoomHits Sp. z o.o.	5,120	-	-	-	3,162	(181)
Mindsense Games Sp. z o.o.	4	-	34	-	99	(944)
AppLifters Sp. z o.o.	1,189	1,674	-	-	2,566	-
BoomLand Global Sp. z o.o. in liquidation ¹⁾	-	-	-	-	2	(16)
Mobile Esports Sp. z o.o.	2,991	1,079	290	-	5,765	(45)
MoonDrip FZ-LLC ²⁾	3,045	1,762	-	-	1,616	-
Associates						
ADC Games Sp. z o.o.	298	-	-	-	42	(5)
PlayEmber Sp. z o.o.	-	-	-	-	-	-
	26,539	4,515	566	-	81,499	(1,881)

- 1) On 26 August 2026, the liquidation process of BoomLand Global Sp. z o.o. in liquidation was completed. An application was filed with the District Court Gdańsk-Północ for removal from the National Court Register.
2) On 22 April 2026, BoomLand FZ-LLC changed its name to MoonDrip FZ-LLC.

As at 31 December 2025 and for the 6 months ended 30 June 2025, settlements and transactions with affiliates were as follows:

	Trade and other receivables	Granted loans	Trade and other liabilities	Received loans	Revenue	Procurement
	(audited)	(audited)	(audited)	(audited)	(unaudited)	(unaudited)
Parties with significant influence						
Karolina Szablewska-Olejarz	1	-	6	-	5	(193)
Marcin Olejarz	2	-	-	-	4	-
Marek Pertkiewicz	-	-	-	-	7	-
Subsidiaries						
BoomBit Games Ltd.	12,469	-	167	-	52,577	(536)
BoomBit Inc.	4	-	-	-	9	-
TapNice Sp. z o.o.	125	-	10	-	50	(34)
BoomHits Sp. z o.o.	3,004	1,632	100	-	1,671	(769)
Play With Games Ltd. ¹⁾	-	-	-	-	534	-
PixelMob Sp. z o.o. in liquidation ²⁾	-	-	-	-	53	(5)
Maisly Games Sp. z o.o. in liquidation ³⁾	-	-	-	-	4	-
Mindsense Games Sp. z o.o.	9	-	188	-	34	(843)
AppLifters Sp. z o.o.	784	423	-	-	110	-
BoomLand Global Sp. z o.o. in liquidation	2	-	-	-	3	-
Mobile Esports Sp. z o.o.	267	2,035	-	-	95	(27)
MoonDrip FZ-LLC	27	-	-	-	192	(42)
Associates						
ADC Games Sp. z o.o.	688	-	4	-	216	(5)
PlayEmber Sp. z o.o.	1	-	-	-	2	-
	17,383	4,090	475	-	55,566	(2,454)

1) On 30 May 2025, 100% of shares in Play With Games Ltd. were sold.

2) On 28 January 2025, Pixelmob Sp. z o.o. in liquidation was liquidated.

3) On 21 January 2025, Maisly Games Sp. z o.o. in liquidation was liquidated.

Payments to the Board of Directors and Supervisory Board members

	6 months ended	
	2026	2025
	(audited)	(unaudited)
Salaries and other benefits for the Directors, including:	846	942
Dividend	-	-
Salaries and other benefits for the Supervisory Board, including:	287	287
Dividend	-	-
	1,133	1,229

15 Share-based payments

In 2025, the Company 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.

16 Subsequent events

- On July 14, 2026, the Company entered into foreign exchange forward contracts to minimize the foreign exchange risk arising from fluctuations in the GBP/PLN exchange rate. The transactions are intended to hedge the PLN-equivalent value of highly probable future receipts in GBP, which are earmarked, among other things, to cover payroll costs and operating liabilities. For these transactions, the Company has designated a hedging relationship and applies cash flow hedge accounting.
- On August 12, 2026, the Company entered into a framework cooperation agreement with the Estonian studio Mangra Games OÜ ("Mangra"), founded by two experts with many years of management experience at studios such as Kwalee and Playrix. Under the terms of the agreement, Mangra will be responsible for the production and acquisition of new games (particularly in the hybrid puzzle and arcade shooter genres), while BoomBit will act as their publisher. An integral part of the agreement is also an investment term sheet, which sets out the preliminary terms under which the Company will ultimately be able to acquire a 50% stake in Mangra at a price equal to their par value.

V. BOOMBIT S.A. MANAGEMENT REPORT FOR THE 6 MONTHS ENDED 30 JUNE 2026

1 Description of the issuer's significant achievements or failures in the reporting period, including a list of the most important events concerning the issuer

1.1 Discussion of economic and financial figures

	Q1 2025	Q2 2025	H1 2025	Q1 2026	Q2 2026	H1 2026	change H1 2026 vs H1 2025	% change H1 2026 vs H1 2025
Revenue, including:	50,432	46,170	96,602	67,767	55,326	123,093	26,491	27%
Micropayments and sale of digital copies	16,926	16,186	33,112	19,334	14,870	34,204	1,092	3%
Advertising	29,339	24,600	53,939	36,103	29,241	65,344	11,405	21%
Blockchain	171	77	248	10	-	10	(238)	-96%
Main variable costs:	33,688	30,396	64,084	49,956	38,810	88,766	24,683	39%
Commissions of platforms	4,143	4,509	8,652	4,819	4,014	8,833	181	2%
User Acquisition*	26,557	22,811	49,368	39,768	30,252	70,021	20,652	42%
Rev share	2,987	3,076	6,063	5,369	4,543	9,913	3,849	63%
Revenue minus main variable costs	16,744	15,774	32,518	17,811	16,516	34,327	1,808	6%
EBITDA	5,093	3,674	8,767	9,048	5,457	14,505	5,738	65%
Financial revenue/expenses	(103)	51	(52)	86	12	98	150	-288%
Share in the profit (loss) of associates	(182)	(244)	(426)	-	-	-	426	-100%
Net profit/loss	(78)	(757)	(835)	3,312	896	4,208	5,043	-604%
One-time events	131	1,276	1,407	(92)	1,869	1,777	370	26%
impairment allowances for expenditures on intangible assets	-	3,747	3,747	-	1,880	1,880	(1,867)	-50%
release of provisions for tokens and bonuses	-	(2,527)	(2,527)	-	-	-	2,527	-100%
sale of games	-	141	141	-	-	-	(141)	-100%
other	131	(85)	46	(92)	(11)	(103)	(149)	-324%
Current/deferred tax on one-time events	50	(540)	(490)	17	(355)	(338)	152	-31%
Adjusted EBITDA	5,093	5,035	10,128	9,048	7,337	16,385	6,257	62%
Adjusted NET PROFIT/LOSS	103	(21)	82	3,237	2,410	5,647	5,565	6758%
minority interest	(88)	1	(87)	238	(105)	133	220	-253%

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

Consolidated half-year performance data

In the period covered by this report, the Group's total revenue (PLN 123.1 million) was 27% higher than in the corresponding period of the previous year (PLN 96.6 million). Advertising revenue amounted to PLN 65.3 million and was 21% higher than the revenue generated in the comparative period. Revenue from in-app purchases amounted to PLN 34.2 million and was 3% higher than in the corresponding period of the previous year. The share of in-app purchase revenue in the Group's revenue structure was 28%, down 6 p.p. compared with the comparative period.

Cost of sales amounted to PLN 110.9 million and was higher by PLN 23.8 million, i.e., 27.3%, compared with the corresponding period of 2025 (PLN 87.2 million). The increase resulted from both higher User Acquisition costs and rev share costs. Platform commission costs in the current reporting period amounted to PLN 8.8 million and were higher by PLN 0.2 million, i.e., 2.1%, compared with the comparative period. Platform commission costs are positively correlated with revenue from in-app purchases. Alongside the increase in advertising revenue, expenditures on User Acquisition also increased. They amounted to PLN 70.0 million and were higher by PLN 20.7 million, i.e., 41.8%, than costs incurred in the corresponding period of the previous year. Rev share costs in the period under review amounted to PLN 9.9 million and were higher by PLN 3.8 million, i.e., 63.5%, compared with the corresponding period of the previous year. The increase in rev share costs resulted from better game performance in the period under review compared with the comparative period. The share of main variable costs relative to revenue increased by 6 p.p., from 66% in the corresponding period of 2025 to 72% in the period covered by these financial statements.

Contribution margin stood at PLN 34.3 million, representing an increase of PLN 1.8 million, i.e., 6%, compared with the first half of 2025.

In the first half of 2026, personnel costs recognized as development expenditures amounted to PLN 8.7 million and were PLN 1.4 million lower than in the corresponding period of the previous year. Personnel costs recognized in cost of sales amounted to PLN 6.1 million in the current period, i.e., PLN 2.3 million less than in the corresponding period of the previous year.

General administrative costs were lower than in the corresponding period of the previous year and amounted to PLN 5.8 million (PLN 7.2 million in the comparative period). This resulted mainly from savings achieved in personnel costs. EBITDA (calculated as operating profit before depreciation and amortization), adjusted for one-off events, amounted to PLN 16.4 million in the current period (PLN 10.1 million in the corresponding period of the previous year), while net profit adjusted for one-off events amounted to PLN 5.6 million (PLN 0.1 million in the corresponding period of the previous year).

The Group's total assets as at 30 June 2026 amounted to PLN 125.4 million, i.e., PLN 8.9 million more than at the end of 2025. The increase resulted mainly from an increase in trade receivables by PLN 3.8 million and in cash and cash equivalents by PLN 6.1 million compared with the balance at the end of 2025. At the same time, intangible assets decreased to PLN 40.7 million (down PLN 1.9 million compared with the balance at the end of 2025).

On the equity and liabilities side, total liabilities as at 30 June 2026 amounted to PLN 45.8 million and increased by PLN 3.8 million compared with the end of December 2025. The increase resulted mainly from an increase in deferred revenue by PLN 4.1 million, reaching a balance of PLN 4.7 million at the end of the current reporting period. The Group's equity at the end of the first half of 2026 amounted to PLN 79.6 million and was PLN 5.1 million higher than at the end of 2025.

In 2026, up to the date of this report, the Issuer and its related companies released a total of 14 proprietary games on iOS and Android platforms.

In addition, during the current period, the Group:

- continued to release games on the Steam platform. Total revenue from these platforms amounted to PLN 0.1 million.
- provided services to external entities in the areas of Playable Ads, BI, UA, and QA. Total revenue from these services amounted to PLN 1.4 million.

Events occurring in the discussed period of 2026 are described in section 9 of this report.

2 Identification of factors and events, including unusual ones, having a significant impact on the interim consolidated financial statements

Aside from the ones described below, there were no other 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.

Impairment losses on expenditures for development work and acquired intangible assets

As a result of impairment tests performed, the Group recognized impairment allowances of PLN 1.9 million:

- *MyBots* in the amount of PLN 0.8 million; detailed information regarding the agreement is presented in section 9 of this report.
- *Loot Heroes* in the amount of PLN 0.4 million.
- Other unreleased games in the amount of PLN 0.6 million, for which a decision was made to permanently discontinue development work and write off the expenditures in full due to the lack of satisfactory business prospects and no justification for incurring further expenses.

3 Changes in the organization of the issuer's Group

In the first half of 2026, there were no significant changes in the capital structure of the Issuer's Group; however, in the formal, legal and organizational structure, the names (business names) of two subsidiaries changed:

- BoomPick Games Sp. z o.o. changed its name to Applifters Sp. z o.o. (change in the National Court Register).
- BoomLand FZ-LLC changed its name to MoonDrip FZ-LLC (change in the register of entities in the United Arab Emirates).

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 half-year report (25 September 2026), including changes in holdings since the date of publication of the previous periodic report (the report for Q1 2026 was published on 26 May 2026):

	Number of shares	Par value	Capital percentage	Voting percentage	Change in holdings
Karolina Szablewska-Olejarz	1,838,839	2,838,839	13.32%	14.34%	
Marcin Olejarz	1,982,735	2,982,735	14.37%	15.06%	
ATM Grupa S.A.	4,000,000	6,000,000	28.99%	30.30%	
Anibal Jose Da Cunha Saraiva Soares*	3,771,595	5,771,595	27.33%	29.15%	-28,066
Other shareholders	2,206,938	2,206,938	15.99%	11.15%	
	13,800,107	19,800,107	100.00%	100.00%	

* direct and indirect holding through We Are One Ltd., in which he is the sole beneficial owner.

Holdings of Company shares by members of the Management Board and Supervisory Board as at the publication date of this report, including changes in holdings since the date of publication of the previous periodic report (the report for Q1 2026 was published on 26 May 2026):

	Number of shares	Change in holdings
Karolina Szablewska-Olejarz	1,838,839	
Marcin Olejarz	1,982,735	
Anibal Jose Da Cunha Saraiva Soares*	46,595	-28,066
Marek Pertkiewicz	52,965	

* direct holding; additionally, he indirectly holds 3,725,000 shares

6 Description of significant proceedings

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 years carried out projects based on blockchain technology, currently acts 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.

- **Speed Racing League:** A mobile racing game released in May 2026, in which players compete on a variety of tracks and upgrade their cars. It features fast-paced competition, component tuning, and interactive pit stop mechanics.
- **Bitcoin Farm Satoshi Empire:** A strategy, simulation, and idle tycoon game released in June 2026, in which players build and expand a cryptocurrency mining empire. It offers process automation through managers, technological upgrades, and participation in recurring events and seasonal challenges.

At the same time, the Company is systematically expanding the content and optimizing the monetization parameters in key games from its portfolio, including *Hunt Royale*, *Big Helmets*, and *Hunters Origin*. The modifications being implemented are aimed at increasing gameplay depth and improving player retention by introducing new modes, unique content, and extensive progression mechanics. In addition, the launch of a new title in the sports games segment is scheduled for September, and a major update to *Dawn of Ages* is planned for January 2027.

The Group will also continue its activities in the areas of game publishing and co-production, the sale of BI solutions and playable ads (particularly those offered under the SaaS model), and the provision of advertising services under the AppLifters brand, as well as its strategic collaboration with Turkish publishers.

Activities in the area of artificial intelligence (AI)

The Group is intensifying its activities in the area of artificial intelligence by developing proprietary AI-based engines dedicated to game development and integrating them directly into its operational processes. 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 and graphics for games.

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*.

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 USD 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 had received a total of PLN 2.5 million under the above agreement, of which PLN 1.9 million was received in 2025 and PLN 0.6 million in 2026.

Market testing of the game (soft launch) began in February 2026. Since then, despite the updates and fixes implemented, *MyBots* has not achieved a sustained improvement in key player retention and monetization metrics. Due to the lack of prospects for an economically justifiable return on further investments, the Group decided to suspend work on the project. As a result, an impairment charge was recorded for 100% of the project's carrying amount, in the amount of PLN 822,000.

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 received 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 Company 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 ("bitcoin games"). In addition to developing its own titles, Mobile Esports acts as an integrator within the Group, incorporating its solutions into titles from both external partners and selected Group entities. Revenue from bitcoin games totaled PLN 6.0 million in the second quarter of 2026 (PLN 5.4 million in the first quarter of 2026).

A joint venture with Mangra Games OÜ

On August 12, 2026, the Company entered into a framework cooperation agreement with the Estonian studio Mangra Games OÜ ("Mangra"), founded by two experts with many years of management experience at studios such as Kwalee and Playrix. Under the terms of the agreement, Mangra will be responsible for the production and acquisition of new games (particularly in the hybrid puzzle and arcade shooter genres), while BoomBit will act as their publisher. An

integral part of the agreement is also an investment term sheet, which sets out the preliminary terms under which the Company will ultimately be able to acquire a 50% stake in Mangra at a price equal to their par value.

New Commission Structure on Google Play and the Apple App Store

Google Play is splitting its current flat 30% commission into a service fee and a 5% transaction fee. The new fee structure will be as follows:

Basic Model:

- The first \$1 million in annual revenue (regardless of transaction type and payment channel) – 10% rate (instead of 15%),
- Revenue above \$1 million:
 - o new installs – 20% Service Fee (+ transaction fee).
 - o existing installations – 25% service fee (+ transaction fee) or 20% for transactions processed via external links.

The “Level Up” program, which includes only games that meet the quality and technical guidelines set by Google Play. Titles qualified for the program will receive preferential rates for revenue exceeding USD 1 million:

- New installs – reduction of the Service Fee from 20% to 15% (+ transaction fee)
- Existing installs – a reduction in the Service Fee to 20% (+ transaction fee) or to 15% for transactions from external links

Changes to the fees will be implemented in phases, by region. For each market, the implementation date also serves as the cutoff date for distinguishing between “new” and “existing” installs:

- 30 June 2026 – United States, European Economic Area, and the United Kingdom: the new fee structure (Service Fee + transaction fee) and the Expanded Billing Choice program will take effect. The Level Up program is not yet available
- 30 September 2026 – Australia and Japan: the new fee structure and the Expanded Billing Choice program take effect. At the same time, the Level Up program becomes available in the following markets: the United States, the European Economic Area, the United Kingdom, Australia, and Japan
- 31 December 2026 – South Korea
- 30 September 2027 – all other markets

Apple has also announced a change to its commission structure. At the beginning of October 2026, the commission rate on transactions made through the App Store within the European Economic Area will be reduced from 30% to 26%.

Class-Action Lawsuit Against Google

Proceedings are pending before the Competition Appeal Tribunal against Google concerning commissions charged in connection with app distribution and transactions made through Google Play (case reference: 1673/7/7/24 – Professor Barry Rodger v. Alphabet Inc. and Others). The Class Representative, Professor Barry Rodger, and Google agreed on a proposed settlement with a total value of GBP 260 million, of which GBP 160 million will be distributed among class

members. On 15-16 September 2026, a hearing in this case was held before the Competition Appeal Tribunal, which subsequently approved the settlement prepared by the parties on 18 September 2026. BoomBit Games Limited has the status of class member/represented person in these proceedings. Approval of the settlement does not yet mean a direct payment of funds to BoomBit Games Limited. The next stage will be the claims submission and verification procedure and determination of the final amounts due to individual class members. As at the date of this report, the Group has no information on the amount or timing of any amount that BoomBit Games Limited may receive.

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 point 9 above.

11 Risk management

This section presents the information about the main risk factors connected with the BoomBit Group. The list is not exhaustive. Given the complexity and variability of the conditions of running the business, there may be other factors, not included herein, which could negatively affect the activity of BoomBit and its financial standing.

The Board of Directors of BoomBit attempts to minimize the Company's exposure to all diagnosed risks in its management of the business.

The order in which the following risk factors are presented does not reflect their significance, likelihood or potential impact on the activity of the BoomBit Group.

With regard to risk factors arising from the environment in which the Company operates, the degree of exposure is similar to that faced by other business entities. This applies in particular to entities operating in the same industry. It should be emphasized, however, that any adverse changes in the market environment, including large-scale ones, could significantly affect the Company's revenue and financial results.

With regard to risk factors specific to the Group's business model and operations, as of the date of this report, the Management Board has not identified any risks with a very high probability of occurrence; however, given the rapidly changing nature of the industry and consumer behavior, the Company considers a scenario in which the significance of individual factors may increase in subsequent reporting periods. The materialization of any of the identified risks will have a direct impact on the Group's future financial results.

With regard to risk factors related to operations in the capital market, the level of risk to the Issuer is the same as that faced by other entities whose shares are listed on the regulated market operated by the Warsaw Stock Exchange S.A. The Issuer is subject to the same regulatory requirements and stock market fluctuations as other public companies with a similar profile.

11.1 Risk factors related to the environment in which the BoomBit Group operates

Risks related to the macroeconomic environment

The BoomBit Group runs its business in international markets – mainly in Europe, North America and Asia. Changes of macroeconomic factors in the global market, such as the GDP growth rate, the income and expenses of households, the level of wages, the fiscal and monetary policy, are beyond the control of the BoomBit Group but they have an impact on the Group's revenue. A bad economy in the global market may result in reduction of household consumer expenses, reduced demand for entertainment services and products, which are not basic necessities, and worse access

to funds. The risk factor may have a negative impact on the BoomBit Group's business, financial standing, growth prospects, performance or market price of shares.

Risk related to changes in tax legislation

Changes in domestic and EU tax legislation have a major impact on the BoomBit Group. The policy of tax authorities and the court judgments as regards the tax legislation are not uniform. This creates a potential risk that tax authorities may adopt a different interpretation of the law than the BoomBit Group, which may result in tax arrears. Changes in indirect taxes are an additional risk for the BoomBit Group as they may have a negative impact on the Group's financial standing. Any VAT changes may adversely affect the profitability of the Group's products in connection with reduced demand from the final recipients.

Risk related to introduction of stricter legislation that applies to the sale of BoomBit products

Considering the specificity of the products offered by the BoomBit Group, there is a risk that the government may introduce stricter legislation that applies to the sale of such products, e.g., legislation limiting the age groups of the consumers to whom the BoomBit Group's products may be addressed. Considering the tendency to promote an active lifestyle, there is a risk that similar rules will be introduced in countries where the BoomBit Group's products are distributed. Stricter legislation regulating the sale of the products offered by the Group may adversely affect the sales results of the BoomBit Group companies and, as a consequence, the financial results of the BoomBit Group.

Risk of additional legal restrictions

Given the specificity of the BoomBit Group's products, their content may fail to meet some unusual requirements laid down in the applicable laws. Games must be adapted to the theme and their purpose, which is why they often contain violence, coarse language and content prohibited for minors. At the same time, it is hard to limit the contact of children and young people with products intended for adults if those products are generally available. So there is a risk that stricter legislation may be introduced in a certain market where a BoomBit Group company operates and exclude some of the BoomBit Group's products from trade. Such specific legislation could adversely affect the activity of the BoomBit Group and result in a drop in sales and thus in deterioration of the BoomBit Group's financial results.

Risk related to personal data protection

Within its business, and especially in connection with running the business through the Internet and with a loyalty program, BoomBit S.A. is a controller of detailed personal data of particular customers and such data are protected under the Polish Personal Data Protection Act. Personal data are processed by the Group on the terms as defined in the applicable laws, and especially in the Polish Personal Data Protection Act and in the GDPR. Since BoomBit employees provide customer service, there is a risk of unauthorized disclosure of personal data, e.g., through illegal actions of an employee, or a risk of data loss as a result of failure of the IT systems used by the Group.

If any data protection legislation is breached or personal data are disclosed in violation of the law, the Group may face criminal or administrative sanctions imposed against it or the members of the governing bodies of the Group's companies. Unlawful disclosure of personal data may also result in civil claims against the Group, especially for infringement of personal rights.

Breach of personal data protection regulations may also adversely affect the reputation or credibility of the Group and as such decrease the Group's customer base and have a significant negative impact on the activity, results, situation, or growth prospects of the Group, as well as the share price.

Risk of changes to privacy rules

The Group sees the risk of further changes in the privacy policies of distribution platforms, including Google Play, due to the expansion of the "Privacy Sandbox" initiative to include phones with Android. The purpose of such actions is to limit the possibility of tracking the user within an app and limit the possibility of obtaining data and transmitting them to advertising networks. At the moment, Google is testing the solution on a small number of devices. The Group participates in the tests. For more details on the coming changes, go to: <https://www.privacysandbox.com/>.

The above changes may lead to turbulence in the advertising market analogical to that following the changes introduced by Apple in 2021, i.e., reduced effectiveness of the targeted marketing campaigns and poorer accuracy of the data reported by advertising networks.

In addition, the BoomBit S.A. Group recognizes the risks associated with upcoming global legislative changes regarding privacy protection, which may significantly impact the way it conducts its business, particularly in the area of monetizing mobile applications through personalized ads:

- The implementation of the Digital Markets Act (DMA) and the Digital Services Act (DSA) in the European Union, which introduce new obligations regarding algorithm transparency, data management, and restrictions on the personalization of ads for users in the EU
- Planned changes to privacy laws in individual U.S. states, which may impose new obligations on entities processing users' personal data in the U.S.

The Group monitors the evolving legal environment, participates in industry consultations, and adapts its data processing procedures to meet the new requirements.

Foreign exchange risk

The BoomBit Group is exposed to a currency risk in its business. Since the sale of the Group's products is addressed to foreign markets (such as North America, Europe, Asia), the dominant accounting currencies in foreign transactions are USD, EUR, and GBP. As a result, the value of the BoomBit Group's revenue is negatively correlated to the value of the Polish currency. Appreciation of PLN against USD, EUR, and GBP may have a negative impact on some of the presented items of the BoomBit Group's consolidated financial statements, and especially on revenue on sales, which may in turn have a negative impact on the Group's financial result considering that fixed production costs are borne in PLN. Furthermore, since some specialists in the Group are paid in EUR and in GBP, any appreciation of these currencies versus other currencies (especially USD) may adversely affect some of the presented items of the consolidated financial statements. The BoomBit Group regularly analyzes the need to apply hedging against the currency risk.

On July 14, 2026, the Company entered into foreign exchange forward contracts to minimize the foreign exchange risk arising from fluctuations in the GBP/PLN exchange rate. The transactions are intended to hedge the PLN-equivalent value of highly probable future receipts in GBP, which are earmarked, among other things, to cover payroll costs and

operating liabilities. For these transactions, the Company has designated a hedging relationship and applies cash flow hedge accounting.

Risk related to the situation in the advertising industry

The most important item of the BoomBit Group's revenue is currently revenue on advertising. As a consequence, the situation in the advertising industry is a factor that determines the profit/loss of the BoomBit Group. The advertising industry, including the online advertising industry, is highly vulnerable to economy fluctuations. Quick economic growth as measured by the GDP growth is conducive to the growth of that market, while a mere GDP growth slowdown may significantly reduce the value of advertising expenses. A risk of a considerable drop of demand on the part of advertisers during bad economy cannot be ruled out; it could result in a drop in revenue and deterioration of the BoomBit Group's financial standing. The risk of a bad economy in the industry is closely tied to the situation in the market of mobile games because games represent the majority of advertisements displayed inside apps. The risk factor may have a negative impact on the BoomBit Group's business, financial standing, growth prospects, performance, or market price of shares.

Competition risk

Due to the low entry barriers for new entities and easy access to global distribution of new products, the market of mobile games is a competitive market. Consumers are offered a wide range of often similar products. The competitive market requires the BoomBit Group to continue to improve the quality of products and search for new themes that could attract the interest of a wide audience. New products keep emerging in the market which creates the risk that the recipients may lose interest in some of the BoomBit Group's products in favor of the products of its competitors. The BoomBit Group operates in an international market, which is why its business can be adversely affected by the activity of competitive entities worldwide. The game production market is a developing market so there is a risk that new competitors of the BoomBit Group may appear and offer similar products. This may reduce the interest of consumers in the BoomBit Group's products in some or all geographic markets where the BoomBit Group operates. The risk factor may have a negative impact on the BoomBit Group's business, financial standing, growth prospects, performance, or market price of shares.

Risk related to consolidation of competitors

The consolidation processes with the involvement of the BoomBit Group's competitors may strengthen their market position and thus weaken the position of the BoomBit Group in the domestic and international market. This may adversely affect the operations and financial results of the BoomBit Group.

Risk of becoming dependent on key distributors

The BoomBit Group identifies dependency on the entities managing the key distribution platforms, i.e., Google and Apple. The revenue of the BoomBit Group comes from games distributed by those entities through their digital distribution platforms or websites. Those entities are also among the largest game and app distributors worldwide. Any change in the policy of Google and Apple as regards acceptance of products for distribution will require the BoomBit Group to adapt its existing or future products, which may be tough to achieve in a short period or may generate additional high costs. There is also a risk that distribution will be limited if a business partner exercises the rights

reserved for it in its contract with the BoomBit Group or arising from its internal regulations. There is also a risk that a business partner may terminate the contract.

From the perspective of the interest of the BoomBit Group, reliability of the IT systems of the distributors is also important as it ensures efficient sale of the BoomBit Group's products. Any failure of such systems may lead to the following adverse situations, which may arise either jointly or separately:

- limited access to the game for existing players
- lack of possibility to process micropayments of the players using the game
- inability of potential new players to download the game

In the case of a failure resulting in particular in one of the above situations, as well as any downtimes, strikes or losses of hardware or software of service providers, the BoomBit Group could face a downtime in its operations, leading to stagnation in the sale of the BoomBit Group's products, which could adversely affect the performance of the BoomBit Group. There is also another issue that has an impact on the BoomBit Group's business – namely, the said distributors have a right, in their relations with BoomBit Group companies, to verify the product they are accepting for compliance with their internal regulations, so the BoomBit Group faces a risk that a certain game of the BoomBit Group will not be accepted by a distributor due to the distributor's internal policy (e.g., internally adopted age limits of the recipients, restrictions on the topics allowed to be addressed in the games). A decision whether or not to admit a product to the platform also depends on whether the product meets a number of specific rules and requirements for its sale through the platform.

If App Store and Google Play fail to approve the games developed by the BoomBit Group or if the games receive bad ratings or the rating rules change unfavorably for the Group, this would limit game promotion possibilities and game availability, which would entail a substantial revenue drop, adversely affecting the financial results of the BoomBit Group.

The BoomBit Group also identifies dependency on the entities running the largest media agencies in the market. The revenue on the advertisements displayed inside the games released by the BoomBit Group is currently the most important item of the Group's revenue. Change in the policy of media agencies as regards advertisement display prices, change in the availability of advertisements, deterioration of the BoomBit Group's relations with the largest entities and their bankruptcy will require the BoomBit Group to adapt to the situation, which may be hard to achieve over a short period and may generate additional high costs.

The risk factor may have a negative impact on the BoomBit Group's business, financial standing, growth prospects, performance, or market price of shares.

Risk of unforeseen trends

There is a risk that unforeseen trends may emerge in the market of mobile games and that the existing products of the BoomBit Group will be inconsistent with such trends. Likewise, a new BoomBit Group product created for the current preferences of consumers may be met with poor reception due to a sudden change of trends and, consequently, the return on investment in the form of production costs and marketing costs may not be as high as was originally

estimated by the Board of Directors of BoomBit. Such situations may adversely affect the operations and financial results of the BoomBit Group.

Risk that a game will not be promoted by the distributors

The games being featured on the sales platforms and promoted by the key distributors of the BoomBit Group's games are factors substantially contributing to the sales of the BoomBit Group's products. At the same time, the BoomBit Group has no influence on the featuring by the distributors. So there is a risk that a game of the BoomBit Group will not be featured, which may result in lower than expected consumer interest in the Group's product and, consequently, affect the sales of the product. The risk is typical of the electronic entertainment industry, where many game developers compete for access to the customer every day.

Risk related to suppliers of the technologies used to develop games

In its game development process, the BoomBit Group uses Unity 3D – by buying a periodic subscription with access to the technology from the developer of the engine. Unity 3D is an environment for software developers created by a third party Unity Technologies, which provides the basic solutions for those who create games for various platforms. The BoomBit Group as the customer (after buying the license) may write its own game code, choosing from the solutions provided by Unity Technologies, while the solutions crucial for a particular game are created by the BoomBit Group's developers, not by Unity Technologies.

This entails two risk factors:

- the fees for use of the engine may increase so much that the Group will be unable to use it while retaining appropriate profitability, and
- the supplier of the technology may be affected by certain events or circumstances which will result in the technology no longer being developed or being completely withdrawn from the market.

Materialization of either risk factor would hinder the development of new games and the modernization or revision of previously produced apps.

The BoomBit Group uses also elements supplied by third parties in its business. The activity of the BoomBit Group in the development and, in certain cases, promotion of games depends on having a license or consent granted by third parties. Termination of license agreements for whatever reason may actually prevent the dissemination of the BoomBit Group's games and thus adversely affect its financial results. The risk could arise with respect to Unity 3D. The risk factor may have a negative impact on the BoomBit Group's business, financial standing, growth prospects, performance, or market price of shares. It must be noted that Unity 3D is not the only engine which the Group may use in its business, which is why we cannot say the Group is dependent on the technology. Moreover, the engine is created by an entity with a high and stable market position, and the risk of that entity shutting down its business or deciding to no longer offer Unity 3D must be deemed insignificant.

11.2 Risk factors related to the operations of the BoomBit Group

Risk related to loss of key team members and staff turnover

The competencies and know-how of the key employees, especially the executives and experienced developers and Publishing, User Acquisition and Business Intelligence specialists, are crucial for the activity of the BoomBit Group. If they leave, the BoomBit Group may lose its expertise and experience in the given area. Loss of the key members of a team working on a specific product may adversely affect the quality of the game and its completion deadline and, consequently, the product sales and the financial results of the BoomBit Group. Loss of senior management in the BoomBit Group may result in periodic deterioration of the BoomBit Group's financial results. The majority of the staff from BoomBit Group companies have operational jobs. They perform tasks that require expertise, skills, and education. Considering the insufficient supply of employees with appropriate education profile, the BoomBit Group faces the risk that some operational employees may quit and thus weaken the organizational structure on which the activity of the BoomBit Group relies. Such situations may affect the stability of the BoomBit Group's activity and may require it to raise the salaries in order to retain the staff. This may increase the costs of the BoomBit Group's activity. The risk factor may have a negative impact on the BoomBit Group's business, financial standing, growth prospects, performance or market price of shares.

Risk related to delays in game development

Game development is a complex and multi-stage process, depending not only on the human factor and on the completion of subsequent game stages but also on technical factors. So there is a risk that delays at one development stage may result in delayed completion of the whole game. Failure to comply with the assumed development schedule may delay the game première, which in turn may adversely affect the sales of the product and prevent the BoomBit Group from achieving the anticipated financial results. The risk factor may have a negative impact on the BoomBit Group's business, financial standing, growth prospects, performance, or market price of shares.

Risk of deterioration of the image of the BoomBit Group

The image of the BoomBit Group is influenced by opinions of consumers, and especially opinions posted online, in particular through specialized game review websites and on distribution platforms. Distribution takes place mainly through digital channels so negative opinions may cause the customers and business partners of the BoomBit Group to lose trust and may affect the Group's reputation. The image of the BoomBit Group may also be affected by unpredicted errors in the game code which make it hard or impossible to use it. This could adversely affect the financial results of the BoomBit Group.

Risk related to litigations and administrative proceedings

There are no litigations or administrative proceedings pending against the BoomBit Group which would have a material impact on its business. However, the Group's activity in the industry of sale of products to consumers entails a potential risk connected with customer claims regarding the products. The BoomBit Group also signs business contracts with third parties whereunder both parties have mutual obligations. So there is a risk of disputes and claims arising out of business contracts. Such disputes or claims may adversely affect the reputation of the BoomBit Group and, consequently, its financial results.

Risk related to loss of financial liquidity

The BoomBit Group may face a situation where it is unable to settle its payment obligations when due. Furthermore, the Group faces a risk connected with the key clients' failure to perform their contractual obligations toward the BoomBit Group, e.g., failure of the online platforms that distribute the Group's products to make the payments when due. This may adversely affect the liquidity of the BoomBit Group and may require the Group to make impairment losses on receivables.

As at the date hereof, the Group does not identify any material risks connected with current financial liquidity.

Risk of fortuitous events

The BoomBit Group faces a risk of emergency events, such as breakdowns (e.g., of electricity grids, both internally and externally), disasters, including natural disasters, warfare, and others. This may result in reduced performance of the BoomBit Group or in complete shutdown of business. This puts the BoomBit Group at a risk of lower revenue or additional costs as it may be obligated to pay contractual penalties for non-performance or improper performance of a contract with a client. Such circumstances may significantly adversely affect the BoomBit Group's business and financial standing.

Human factor risk

The development activity of the BoomBit Group is carried out with the involvement of contractors and employees hired under employment contracts or otherwise. The actions taken by such contractors and employees during work may lead to errors caused by improper performance of duty by such contractors and employees. Their actions may be either intentional or unintentional and they may delay the development of games. Materialization of that risk may subsequently lead to deterioration of the BoomBit Group's financial results.

Risk of downtime and failure of an IT system

In its activity, the BoomBit Group uses advanced IT systems based on modern technologies to create top-quality games. Additionally, the BoomBit Group uses infrastructure owned by third parties in its business. The above business model entails a risk of breakdowns not only on the part of the BoomBit Group but also on the part of the parties that have technical roles in the provision of services by the BoomBit Group. In the case of breakdown or loss of elements of the IT infrastructure, and especially any hardware, software and parts of or the whole code for games in progress or existing games, the BoomBit Group could face downtime in its operations, with lack of access to the necessary data, which could adversely affect the process of creating the BoomBit Group's products and the Group's financial results. Frequent failures could reduce interest in the products offered by the BoomBit Group. Additionally, the activity involving data exchange through an ICT system may be a target of cyberattacks, which may hinder or prevent proper functioning of the BoomBit Group's products. Materialization of the above risk could affect the financial results of the BoomBit Group, and especially the costs connected with the need to incur expenses to remove the consequences of the attack. Furthermore, there is a risk that confidential data related to a game that is currently under development may be stolen. The risk factor may have a negative impact on the BoomBit Group's business, financial standing, growth prospects, performance, or market price of shares.

Risk related to breakdown of the equipment used in the activity of the BoomBit Group

The activity of the BoomBit Group relies in particular on properly functioning electronic equipment. There is a risk that in the event of an equipment breakdown that cannot be immediately fixed the BoomBit Group may be forced to temporarily suspend some or all of its operations until the breakdown is fixed. Equipment breakdown may also lead to loss of data forming an element of the work on a game or data of the players (e.g., progress in the game, the items purchased in the game). A business interruption or loss of data critical for a project may render the BoomBit Group unable to perform its obligations under contracts or may even cause it to lose contracts, which may adversely affect the Group's financial results. The risk factor may have a negative impact on the BoomBit Group's business, financial standing, growth prospects, performance, or market price of shares.

Risk related to development of games similar to those of the competitors

The functionality of certain products of the BoomBit Group may be slightly similar to products of the Group's competitors. As a result, the competitors may claim infringement of industrial property rights, copyright or unfair competition and bring action. And vice versa – there is a risk that competitors may develop games similar to the products of the BoomBit Group. The risk that an idea of the BoomBit Group will be used by its competitors is related mainly to the activity of such competitors in global markets.

The domestic market is governed by the Polish Copyright and Related Rights Act of 4 February 1994. Under that Act, works may be protected under copyright, with work understood as any manifestation of individual creative activity, however recorded, notwithstanding its value, intended use or creation method. So the games made by the BoomBit Group fall within the definition of a work, which makes the BoomBit Group the holder of copyright in such games. So the Group has the remedies laid down in the Polish law to protect its copyright and prevent copyright infringement. However, there is a risk that no analogical protection is provided to game developers by the law of other countries where the BoomBit Group's products are offered. In particular, some systems may not treat game developers as holders of copyright. As a result, there is a risk that infringements of the BoomBit Group's copyright will continue for a long time and will affect the BoomBit Group's operating activity and financial results.

Risk related to transactions with affiliates

The BoomBit Group's Companies enter into transactions with affiliates. If tax authorities challenge the way the BoomBit Group determines arm's-length terms of transactions with affiliates, there is a risk of tax consequences negative for the BoomBit Group, which may adversely affect the activity, financial standing and performance of the BoomBit Group.

Risk related to inadequate insurance coverage

The BoomBit Group concludes insurance contracts in the course of its activity. However, it cannot be ruled out that certain insurance risks materialize in the activity of the BoomBit Group to an extent going beyond the insurance coverage or that events not covered by insurance in any way arise. Such events may adversely affect the BoomBit Group performance.

Risk related to failure to execute the strategy of the BoomBit Group

Due to events beyond the control of the BoomBit Group, especially of legal, economic or social nature, the BoomBit Group may have trouble achieving objectives and executing its strategy or may be unable to execute it at all. It cannot be ruled out that as a result of changes in the external environment, the BoomBit Group will have to adapt or revise its objectives and strategy.

A similar situation may take place if strategy execution costs exceed the planned figures, e.g., in connection with the need to hire extra staff, change the shape or scope of the planned production, economic changes substantially increasing the costs of business or any breakdowns and emergencies resulting in the need to purchase new equipment. The situations may adversely affect strategy execution by the BoomBit Group and result in gains lower than originally assumed. The risk factor may have a negative impact on the BoomBit Group's business, financial standing, growth prospects, performance, or market price of shares.

Risk of new platform and technology launches

The electronic entertainment market is developing rapidly so it cannot be ruled out that new technologies and platforms for players (e.g., new mobile systems) will be launched and quickly become popular with players. There is a risk that the BoomBit Group will be unable to develop games for new platforms soon enough to replace the proceeds from the games distributed on the old platforms with proceeds from products launched on new platforms. Furthermore, if new platforms are launched, the BoomBit Group will be forced to incur additional costs in order to adapt its production to such platforms. The risk factor may have a negative impact on the BoomBit Group's business, financial standing, growth prospects, performance, or market price of shares.

Risk of foreign governing law in contracts

The BoomBit Group signs contracts with foreign entities in its business, which often means that a contract is governed by a foreign law. Consequently, there is a risk that if a dispute arises between the BoomBit Group and its business partner, the law of the foreign country will be the governing law. The Group has also signed contracts where courts of a foreign country have jurisdiction over disputes. If such disputes arise, the BoomBit Group may be forced to manage litigation abroad, which may entail high costs.

Risk that a game will not be successful in the market

The market of mobile games is characterized by limited predictability as to the consumers' demand for electronic entertainment products. The interest of players in products of the BoomBit Group depends also on factors beyond the control of the BoomBit Group, such as current trends or tastes of consumers. What matters for potential success is also the level of quality of the products that are already in the market and directly compete with products of the BoomBit Group (especially games representing similar themes), which determines a risk that the BoomBit Group may create a product that will not be met with sufficient interest on the part of potential customers. The costs connected with the development and market launch of a new game include primarily the expenses incurred on game development and updates and marketing expenses. The profitability of a particular game and the related possibility of covering the expenses incurred during its development is directly linked to the market success of the game, the scale whereof is measured by the difference between the revenue and the production costs plus marketing expenses.

An assessment of this risk must account for the fact that the time required to work on new products depends on the game genre and the project complexity level and it may range from several weeks to over a year.

At the initial development stage, the BoomBit Group is able to precisely predict neither the reaction of consumers nor the level of revenue on sales at the moment of game launch. Consequently, there is a risk that a new game of the BoomBit Group will fail to succeed in the market due to factors which the BoomBit Group was unable to predict. This may adversely affect the financial result of the BoomBit Group. The risk is a part of the BoomBit Group's daily activity. The risk factor may have a negative impact on the BoomBit Group's business, financial standing, growth prospects, performance, or market price of shares.

Risk related to illegal access to games, game add-ons and features

Some players decide to use the products offered by the Group in breach of intellectual property laws. There are third parties who develop – and may be developed in the future – illegal software to allow the recipients of the games distributed by the BoomBit Group progress in the game or obtain fee-based game features without making the micropayments which, as intended by the BoomBit Group, are otherwise required for such features to be available. Dissemination of such software may reduce the demand of consumers for the virtual game elements provided by the BoomBit Group for a fee in the free-to-play model. Furthermore, such entities may offer unauthorized acquisition of the same or similar elements to the players. The risk factor may have a negative impact on the BoomBit Group's business, financial standing, growth prospects, performance, or market price of shares.

Risk of claims related to intellectual property rights

In its activity, the BoomBit Group uses both software created by its employees and contractors and third-party software; it also outsources programming services related to the creation or further development of software.

In view of the above, it is not possible to completely rule out a situation where copyright is infringed in the course of the activity of the BoomBit Group. The infringement may take place as a result of using whole programs copyrighted by third parties, or parts thereof, in the Group's services. This may happen either as a result of original unauthorized (also unconscious) use by the BoomBit Group of computer software or other copyrighted works or as a result of subsequent expiry of a right held by the BoomBit Group (e.g., as a result of license expiry or termination). The above also applies to legally protected databases used in programming.

The legal grounds for using such software by the BoomBit Group are appropriate license agreements or copyright transfer agreements. The BoomBit Group cannot guarantee in every case that software use rights have been acquired effectively or to the required extent or that no third parties will pursue claims regarding infringement of intellectual property rights against the BoomBit Group or that the protection of the rights to use such software will be effectively used by the BoomBit Group. Furthermore, it cannot be guaranteed that the BoomBit Group will be able in every case to renew the license and thus continue to use the software after the expiry of the original license term. Besides, considering the BoomBit Group's internal work on IT solutions carried out with the involvement of individuals hired by the BoomBit Group under civil law contracts, we cannot rule out situations where there is doubt whether the BoomBit Group has effectively, and to the required extent, acquired the copyright in the IT solutions created by such individuals. Consequently, the BoomBit Group may face the risk of third parties filing claims related to the software used by the

BoomBit Group, which may adversely affect the business, performance, standing or development prospects of the BoomBit Group if the claims are found to be justified.

Risk related to infringement of intellectual property rights of the BoomBit Group

The BoomBit Group's intellectual property rights include but are not limited to: copyright, trademarks, and rights in internet domains. There is a risk of unauthorized use of elements of the BoomBit Group's intellectual property, e.g., trademarks, or a risk that competitors will design their own services and products similar to or imitating the products of the BoomBit Group in a way that is confusing for the recipients. There is a risk that the activity of such entities will be perceived as activity of the BoomBit Group, which may adversely affect the reception of the activity of the BoomBit Group by the users.

Risk arising from family relations between members of BoomBit governing bodies

The Company's minority shareholders are Mrs. Karolina Szablewska-Olejarz and Mr. Marcin Olejarz, who are married. Mr. Marcin Olejarz is the CEO, while Mrs. Karolina Szablewska-Olejarz is the Chairwoman of the Supervisory Board. The existence of family relations between Mr. Marcin Olejarz and Mrs. Karolina Szablewska-Olejarz combined with them serving on different governing bodies of the Company (having different roles at the Company) may lead to a conflict of interests. According to BoomBit's Articles of association, a Director shall inform the Board of Directors and a Supervisory Board Member shall inform the Supervisory Board about any existing or potential conflict of interest related to their function and refrain from participating in the discussion and from voting on a resolution regarding the matters to which the conflict of interest applies.

Risk related to incomparability of performance in basic operations in particular years

The BoomBit Group business model is based mainly on proceeds from micropayments and from the advertisements displayed in the games released by the Group companies. In the course of the Group's current operations, there may be one-off transactions for significant amounts that do not follow the basic business model. The identified risk factor may result in incomparability of performance in the BoomBit Group Group's basic operations BoomBit in particular years.

11.3 Risk factors related to the capital market

Risk related to dividend payment in the future

Pursuant to Article 348(4) of the Polish Companies Code, the general meeting of a public company sets the record date and the dividend payment date. The maximum amount that can be allocated for distribution between the shareholders equals the profit for the last financial year plus non-distributed profit brought forward and the amounts transferred from any spare and reserve capitals created from profit less any non-covered losses, treasury shares and other amounts that should be allocated to the spare or reserve capital.

Article 347(4) of the Polish Companies Code states that if the costs of development work classified as company assets are not completely written down yet, it is not possible to distribute the profit amounting to the non-written-down

development costs, unless the reserve and spare capitals available for distribution and profit brought forward amount at least to the non-written-down costs.

According to the above-listed components of the amount which may be allocated for distribution, the profits and equity of BoomBit S.A., determined on a standalone basis, play the key part. Despite exercising due diligence and taking any possible actions, BoomBit S.A. may fail to achieve a profit allowing it to pay a dividend at all or to pay a dividend in the amount expected by the Investors.

Furthermore, the resolution on dividend payment is adopted by an absolute majority of votes. Considering the shareholding structure, it cannot be ruled out that the interests of minority shareholders may differ from the interests of the major shareholders. In view of the above, with appropriate distribution of votes, there is a possibility of passing a resolution on dividend payment which meets the expectations of the key shareholders.

Risk related to fluctuations in Share prices and to limited Share trading liquidity

BoomBit Share prices may undergo substantial fluctuations in connection with events and factors beyond the control of the BoomBit Group. Such events and factors include but are not limited to: changes in the financial results of BoomBit, changes in the profitability estimations prepared by analysts, changes in the prospects of various economy sectors, changes in the laws that influence the activity of the BoomBit Group and the general situation in the economy.

Stock markets experience considerable fluctuations in the prices and volume of trade every now and then, which may also adversely affect the market price of the Company's Shares. To optimize the rate of return, investors may be forced to make long-term investments because those instruments may not be appropriate as a short-term investment.

Admission of the Company's Shares to the stock market should not be interpreted as guaranteeing the trading liquidity. If an appropriate trading level is not reached or maintained, this may adversely affect the liquidity and the Share price. Even if an appropriate Share trading level is reached, the future market price of the Shares may still be lower than it is now. So there is no guarantee that a buyer of BoomBit's Shares will be able to sell them at any time and at a satisfactory price.

Risk related to failure to comply with the information requirements imposed on public companies

Public companies listed in the regulated market of the stock exchange Giełda Papierów Wartościowych w Warszawie SA are obligated to comply with information requirements, which include but are not limited to reporting current and periodic data to the Polish Financial Supervision Authority (KNF), to the company managing the regulated market and to the public in accordance with the Polish Act on Public Offering and the secondary legislation. If a public company fails to comply with the above requirements or complies with them improperly, the KNF may decide to exclude the securities from trading in the regulated market or fine the company (up to PLN 1,000,000.00, depending on the financial standing of the company), or apply both sanctions jointly (Article 96(1) of the Polish Act on Public Offering). Furthermore, pursuant to Article 98(7) of the Polish Act on Public Offering, BoomBit S.A. and the entity that participated in the preparation of the information referred to in Article 56(1) of the Polish Act on Public Offering are also obligated to redress any damage made through publication of false information or concealment of information, unless neither BoomBit S.A. nor the individuals it is responsible for are at fault.

Furthermore, if an issuer fails to comply with or improperly complies with the requirements referred to in Article 17(1) and Article 17(4) through 17(8) of the Market Abuse Regulation, the KNF may decide to exclude the securities from trading in the regulated market, and if the issuer's securities are in an alternative trading system, it may decide to exclude the securities from trading in that system or it may impose a fine up to PLN 10,364,000.00 or up to 2% of the total annual revenue disclosed in the most recent audited financial statements for a financial year if it exceeds PLN 10,364,000.00 or it may impose both sanctions jointly. Where the amount of the benefit derived or loss averted by the issuer as a result of a breach of those requirements can be established, the Commission may, in lieu of the fine referred to in the aforesaid clause, impose a fine equal to three times the amount of the gain achieved or loss averted.

MANAGEMENT BOARD STATEMENT

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 condensed consolidated interim financial statements and the benchmarking data were prepared in accordance with current accounting policies and that 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 development, accomplishments and situation of the BoomBit S.A. Group, including a description of the fundamental risks and threats.

This condensed consolidated interim report for the 6 months ended 30 June 2026 was approved for publication on 25 September 2026.

Marcin Olejarz
CEO

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

Marek Pertkiewicz
Board Member