

INDEPENDENT AUDITOR'S REPORT ON THE AUDIT

For the General Meeting and Supervisory Board of BoomBit S.A.

Report on the audit of the interim condensed separate financial statements

Opinion

We have audited the interim condensed separate financial statements of BoomBit S.A. (the "Company"), which comprise the interim condensed separate statement of financial position as at 30 June 2026, the interim condensed separate statement of comprehensive income, the interim condensed separate statement of changes in equity and the interim condensed separate statement of cash flows for the period from 1 January 2026 to 30 June 2026, as well as selected notes and explanatory information (the "interim condensed separate financial statements").

In our opinion, the accompanying interim condensed separate financial statements:

- give a true and fair view of the property and financial position of the Company as at 30 June 2026 and of its financial performance and cash flows for the six-month period then ended in accordance with the applicable International Financial Reporting Standards approved by the European Union and with the accounting principles (policy) adopted;
- comply, in respect of form and content, with the laws applicable to the Company and its Statute;
- have been prepared based on properly maintained accounting records, in accordance with Chapter 2 of the Accounting Act of 29 September 1994 (i.e. Journal of Laws of 2026, item 522, as amended – the "Accounting Act")

This opinion is consistent with the additional report to the Audit Committee issued on 25 September 2026.

Other Matter

Our audit of the interim condensed separate financial statements was not an audit of financial statements within the meaning of the Act of 11 May 2017 on Statutory Auditors, Audit Firms and Public Oversight (i.e. Journal of Laws of 2025, item 1891, as amended – the "Act on Statutory Auditors"), as the financial statements subject to the audit are not annual financial statements; however, in performing the engagement, all procedures appropriate for a statutory audit were applied.

Basis for Opinion

We conducted our audit in accordance with the National Auditing Standards in the wording of the International Standards on Auditing adopted by Resolution No. 3430/52a/2019 of the National Council of Statutory Auditors of 21 March 2019 on national auditing standards and other documents, as amended, and Resolution No. 38/I/2022 of the Board of the Polish Agency for Audit Oversight of 15

November 2022 on national quality control standards and National Auditing Standard 220 (Amended) (“NAS”), as well as pursuant to the Act on Statutory Auditors and Regulation (EU) No. 537/2014 of 16 April 2014 on specific requirements regarding statutory audit of public-interest entities (Official Journal of the European Union L 158 of 27 May 2014, p. 77, as amended – the “EU Regulation”).

Our responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the interim condensed separate financial statements section of our report.

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

Independence and Ethics

We are independent of the Company in accordance with the principles of ethics set out in the *Handbook of the International Code of Ethics for Professional Accountants (including International Independence Standards)* adopted by Resolution No. 207/7a/2023 of the National Council of Statutory Auditors dated 17 December 2023 on establishing the principles of professional ethics of statutory auditors, as amended (the “Code of Ethics”), and with other ethical requirements that are relevant to our audit of the financial statements in Poland.

We have fulfilled our other ethical responsibilities in accordance with those requirements and the Code of Ethics. While conducting the audit, the key statutory auditor and the audit firm remained independent of the Company in accordance with the independence requirements set out in the Act on Statutory Auditors and in the EU Regulation.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the interim condensed separate financial statements of the current period. They include the most significant assessed risks of material misstatement, including the assessed risks of material misstatement due to fraud. These matters were addressed in the context of our audit of the interim condensed separate financial statements as a whole, and in forming our opinion thereon. We have summarised our response to these risks and, where we considered it appropriate, presented the most significant observations relating to such risks. We do not provide a separate opinion on these matters.

Key Audit Matter	How our audit responded to this matter
REVENUE RECOGNITION – COMPLETENESS, VALUATION, TIMING OF RECOGNITION	
The Company generates revenue from the development and publishing of mobile games. Sales are conducted through distributors, i.e.	Our procedures in respect of the identified key audit matter included, but were not limited to, the following:

global platforms specialising in the electronic distribution of games.

In its interim condensed separate financial statements, the Company reports revenue from sales of PLN 90 million, representing an increase of 53% compared with the previous half-year.

This matter has been identified as a key audit matter because revenue from sales is a primary measure of the Company's operating performance, as well as due to the potential risk of revenue misstatement, including misstatement arising from error or fraud.

Reference to disclosures in the interim condensed separate financial statements

Disclosures regarding the Company's accounting policy for revenue recognition and additional information concerning this income statement item are presented in section 2 "Basis of preparation" and Note 5 of the notes to the interim condensed separate financial statements as at 30 June 2026. In accordance with section 2, these financial statements should be read in conjunction with the Company's separate financial statements for the year ended 31 December 2025, in which the accounting policies relating to revenue recognition are presented in section 2.3(t) "Basis of preparation".

- reviewing the accounting policy regarding revenue recognition and assessing its compliance with IFRS 15;
- obtaining an understanding of the sales process and assessing the design and implementation of internal controls in this area;
- testing the effectiveness of selected key internal controls implemented by the Company in relation to the recognition of revenue in the correct period;
- performing analytical procedures, including comparing revenue from sales in the audited period with the previous half-year and assessing margins;
- analysing selected transactions by reconciling recognised revenue to issued sales invoices and confirmations of payments received;
- performing cut-off tests on a sample of transactions around the reporting date to assess the correctness of the timing of revenue recognition;
- testing the settlement of receivables after the reporting date.

We also assessed the appropriateness of the disclosures in the interim condensed separate financial statements relating to revenue from contracts with customers.

EXPENDITURE ON DEVELOPMENT WORK – VALUATION

As presented in Note 8 to the interim condensed separate financial statements, the net carrying amount of completed development work and development work in progress as at 30 June 2026 amounted to PLN 28.3 million.

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

- obtaining an understanding of and evaluating selected controls over the process of

The Company capitalises production and game development costs incurred prior to the commencement of sales of a game or prior to the implementation of new technological solutions and presents them in the interim condensed separate statement of financial position under “Intangible assets”.

The criteria for capitalising expenditure incurred in accordance with International Accounting Standard 38 “Intangible Assets” (“IAS 38”) require significant Management judgement both at the stage of initial measurement and recognition in the accounting records and throughout the period of economic use of the completed development work.

Management’s professional judgement in assessing the eligibility of costs for capitalisation and the subsequent measurement of the recognised asset requires a detailed analysis of the underlying assumptions. The professional judgement applied by Management may also have a material impact on the presentation of development costs in the interim condensed separate statement of financial position and on the recognition of expenses in the interim condensed separate statement of comprehensive income, as well as on disclosures in the interim condensed separate financial statements. This matter was also identified as a key audit matter due to the subjective nature of Management’s judgement as to the need to perform impairment tests of completed development work, as well as due to the judgement applied and estimation uncertainty involved in impairment testing of both development work in progress and completed development work, including assumptions regarding future cash flows and discount rates used in determining the recoverable amount of these assets.

capitalising expenditure related to development work and over the identification of impairment indicators and the performance of impairment tests;

- assessing the accounting policy relating to the recognition of development expenditure and verifying, on a sample basis, the application of that accounting policy;
- assessing the eligibility of development costs for capitalisation as assets in accordance with IAS 38;
- performing substantive tests on selected components of development costs. These procedures included testing source documentation, including amounts of capitalised remuneration and their allocation to individual asset components;
- analysing assumptions and estimates relating to the expected useful life and assumptions that the Company will obtain future economic benefits attributable to a given asset;
- analysing Management’s assessment of impairment indicators relating to completed development work;
- verifying impairment tests for recognised completed development work and development work in progress, including assessing the key assumptions adopted by the Company’s Management.

We also assessed the adequacy of the disclosures in the interim condensed separate financial statements relating to development expenditure and the impairment tests performed on those assets.

Reference to disclosures in the interim condensed separate financial statements

The Company has included disclosures regarding its accounting policies relating to development expenditure and impairment of assets in section 2 “Basis of preparation” and in Note 8 “Intangible assets” of the notes to the interim condensed separate financial statements as at 30 June 2026. In accordance with section 2, these financial statements should be read in conjunction with the Company’s separate financial statements for the year ended 31 December 2025, in which the accounting policies relating to development expenditure and impairment of assets are presented in sections 2.3(f) and 2.3(g), respectively, of “Basis of preparation”

Responsibilities of the Company’s Management and Members of the Supervisory Board for the Interim Condensed Separate Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Interim Condensed Separate Financial Statements

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

The scope of the audit does not include assurance as to the future profitability of the Company or the efficiency or effectiveness with which the Company's Management conducts, or will conduct, the Company's affairs.

As part of an audit in accordance with NAS, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

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

financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Other Information, including the Group Activity Report

Other Information

Other Information comprises the Activity Report of the BoomBit Group (the "Group"), of which BoomBit S.A. is the Parent Company, for the period from 1 January 2026 to 30 June 2026 (the "Group Activity Report") and the Half-year Report for the period from 1 January 2026 to 30 June 2026 (the "Half-year Report") (together, the "Other Information").

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

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

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

Auditor's Responsibility

Our audit opinion on the interim condensed separate financial statements does not cover the Other Information.

In connection with the audit of the interim condensed separate financial statements, our responsibility is to read the Other Information and, in doing so, consider whether the Other Information is materially

inconsistent with the interim condensed separate financial statements or our knowledge obtained during the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement in the Other Information, we are required to report that fact in our auditor's report.

We have nothing to report regarding the Other Information.

Our responsibility in accordance with the Act on Statutory Auditors is also to issue an opinion on whether the Group Activity Report has been prepared in accordance with applicable laws and whether it is consistent with the information contained in the interim condensed separate financial statements.

We obtained the Group Activity Report before the date of this auditor's report, while the Half-year Report will be available after that date. If we identify a material misstatement in the Half-year Report, we are required to inform the Company's Supervisory Board.

Opinion on the Group Activity Report

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

- has been prepared in accordance with the requirements of Article 49 of the Accounting Act and paragraph 70 of the Regulation of the Minister of Finance of 6 June 2025 on current and periodic information published by issuers of securities and conditions for recognising as equivalent information required by the laws of a non-EU member state (Journal of Laws of 2025, item 755 – the "Regulation on Current Information");
- is consistent with the information contained in the interim condensed separate financial statements.

Statement on the Group Activity Report

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

Report on Other Legal and Regulatory Requirements

Statement on the Provision of Non-audit Services

To the best of our knowledge and belief, we declare that, during the audited period up to the date of issuance of this auditor's report, we did not provide the Company or entities controlled by it with any services other than the audits of annual financial statements, the audit of the interim condensed separate financial statements, the review of the interim condensed consolidated financial statements, the assurance engagement concerning the compliance of the consolidated financial statements prepared in the European Single Electronic Format with the requirements of the regulation laying down regulatory technical standards on the specification of the European Single Electronic Format, and the assurance engagement concerning the assessment of the remuneration report. Furthermore, to the

best of our knowledge and belief, we declare that the above-mentioned services other than the audit of financial statements which we provided to the Company comply with the laws and regulations applicable in Poland and that we did not provide any non-audit services prohibited under Article 5(1) of the EU Regulation.

Appointment of the Audit Firm

We were appointed to audit the Company's interim condensed separate financial statements by a resolution of the Company's Supervisory Board dated 5 August 2026. This is the first time we have audited such financial statements of the Company.

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

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Piotr Woźniak
Key Certified Auditor (PL)
Licence No. 11625

Acting on behalf of UHY ECA Audyt Spółka z ograniczoną odpowiedzialnością, with its registered office in Warsaw, entered on the list of audit firms under number 3886, on behalf of which the key statutory auditor audited the interim condensed separate financial statements.

Warsaw, 25 September 2026

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