

BOOMBIT S.A. GROUP

COMPLETE CONSOLIDATED INTERIM QUARTERLY REPORT

FOR THE 9 MONTHS ENDED 30 SEPTEMBER 2026

GDAŃSK, 24 NOVEMBER 2026

Contents

I. SELECTED FINANCIAL DATA FOR THE COMPLETE CONSOLIDATED INTERIM REPORT OF THE BOOMBIT S.A. GROUP FOR THE 9 MONTHS ENDED 30 SEPTEMBER 2026 3
II. INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS OF THE BOOMBIT S.A. GROUP FOR THE 9 MONTHS ENDED 30 SEPTEMBER 2026 5
Interim condensed consolidated statement of comprehensive income 5
Interim condensed consolidated statement of financial position 6
Interim condensed consolidated statement of changes in equity 7
Interim condensed consolidated statement of cash flows 8
1 General information about the BoomBit S.A. Group and its parent 9
2 Structure of the Group 10
3 Basis of preparation 10
4 Professional judgment and significant estimates 12
5 Seasonality of operations 12
6 Significant events and transactions 13
7 Operating segments 13
8 Sales revenue 15
9 Cost of sales 16
10 Income tax 17
11 Intangible assets 17
12 Goodwill 19
13 Equity 20
14 Earnings per share 21
15 Dividends 22
16 Financial instruments by type 22
17 Explanatory note to the consolidated statement of cash flows 24
18 Transactions with related parties 24
19 Share-based payments 26
20 Events after the end of the reporting period 26
III. INTERIM CONDENSED SEPARATE FINANCIAL STATEMENTS OF BOOMBIT S.A. FOR THE 9 MONTHS ENDED 30 SEPTEMBER 2026 27
Interim condensed separate statement of comprehensive income 27
Interim condensed separate statement of financial position 28
Interim condensed separate statement of changes in equity 29
Interim condensed separate statement of cash flows 30
IV. MANAGEMENT BOARD'S REPORT ON THE ACTIVITIES OF THE BOOMBIT S.A. GROUP FOR THE 9 MONTHS ENDED 30 SEPTEMBER 2026 31
1 Description of the issuer's significant achievements or failures in the reporting period 31
2 Indication of factors and events, including unusual ones, having a material impact on the interim consolidated financial statements 33
3 Description of changes in the organization of the issuer's group 33
4 Management Board's position on the possibility of achieving previously published result forecasts 33
5 Shareholders holding at least 5% of the total number of votes at the General Meeting and shareholdings of management and supervisory persons 34
6 Indication of significant proceedings 34
7 Transactions with related entities 34
8 Information on sureties or guarantees 34
9 Other information which, in the issuer's opinion, is material for assessing its staffing, asset and financial position, financial result and changes therein, and information material for assessing the issuer's ability to meet its obligations 34
10 Indication of factors which, in the issuer's opinion, will affect its results in the perspective of at least the next quarter 39
V. MANAGEMENT BOARD'S STATEMENT 40

I. SELECTED FINANCIAL DATA FOR THE COMPLETE CONSOLIDATED INTERIM REPORT OF THE BOOMBIT S.A. GROUP FOR THE 9 MONTHS ENDED 30 SEPTEMBER 2026

Selected consolidated financial data

	9 months ended 30 September		9 months ended 30 September	
	2026	**2025**	**2026**	**2025**
	PLN '000		EUR '000	
	(unaudited)	(unaudited)	(unaudited)	(unaudited)
Revenue from sales of services	176,403	143,803	41,216	33,944
Cost of sales	(159,326)	(129,598)	(37,226)	(30,591)
Gross profit from sales	17,077	14,205	3,990	3,353
Operating profit/loss	6,599	1,158	1,542	273
Profit/loss before tax	6,830	497	1,596	117
Net profit/loss	**6,166**	**424**	**1,441**	**100**
Total comprehensive income	7,255	14	1,695	3
Total comprehensive income				
- attributable to shareholders of the parent	7,107	109	1,661	26
- attributable to non-controlling interests	148	(95)	35	(22)
Profit/loss per share (in PLN/EUR) (basic)	0.44	0.04	0.10	0.01
Profit/loss per share (in PLN/EUR) (diluted)	0.44	0.04	0.10	0.01
Net cash flows from operating activities	22,863	16,808	5,342	3,967
Net cash flows from investing activities	(14,769)	(19,419)	(3,451)	(4,584)
Net cash flows from financing activities	(136)	(110)	(32)	(26)
Cash flows before exchange differences	**7,958**	**(2,721)**	**1,859**	**(642)**
Total net cash flows	7,929	(2,753)	1,853	(650)

	30 September 2026	31 December 2025	30 September 2026	31 December 2025
	PLN '000		EUR '000	
	(unaudited)	(audited)	(unaudited)	(audited)
Non-current assets	72,071	70,441	16,503	16,666
Current assets	50,776	46,111	11,627	10,909
Total assets	**122,847**	**116,552**	**28,129**	**27,575**
Equity attributable to shareholders of the parent	77,793	73,998	17,813	17,507
Equity attributable to non-controlling interests	685	537	157	127
Total equity	**78,478**	**74,535**	**17,970**	**17,634**
Long-term liabilities	12,781	9,801	2,927	2,319
Short-term liabilities	31,588	32,216	7,233	7,622
Total liabilities	**44,369**	**42,017**	**10,160**	**9,941**
Total equity and liabilities	**122,847**	**116,552**	**28,129**	**27,575**

Selected separate financial data

	9 months ended 30 September		9 months ended 30 September	
	2026	**2025**	**2026**	**2025**
	PLN '000		EUR '000	
	(unaudited)	(unaudited)	(unaudited)	(unaudited)
Revenue from sales of services	125,045	89,469	29,216	21,119
Cost of sales	(108,855)	(82,110)	(25,433)	(19,382)
Gross profit on sales	16,190	7,359	3,783	1,737
Operating profit/loss	5,369	(5,481)	1,254	(1,294)
Profit/loss before tax	10,876	(4,307)	2,541	(1,017)
Net profit/loss	**9,157**	**(3,719)**	**2,139**	**(878)**
Total comprehensive income	9,057	(3,719)	2,116	(878)
Profit/loss per share (in PLN/EUR) (basic)	0.66	(0.27)	0.15	(0.06)
Profit/loss per share (in PLN/EUR) (diluted)	0.66	(0.27)	0.15	(0.06)
Net cash flows from operating activities	15,099	9,852	3,528	2,326
Net cash flows from investing activities	(10,424)	(13,235)	(2,436)	(3,124)
Net cash flows from financing activities	(129)	(117)	(30)	(28)
Cash flows before exchange differences	**4,546**	**(3,500)**	**1,062**	**(826)**
Total net cash flows	4,526	(3,523)	1,057	(832)

	30 September 2026	31 December 2025	30 September 2026	31 December 2025
	PLN '000		EUR '000	
	(unaudited)	(audited)	(unaudited)	(audited)
Non-current assets	57,094	60,147	13,073	14,230
Current assets	48,915	39,380	11,201	9,317
Total assets	**106,009**	**99,527**	**24,274**	**23,547**
Total equity	**76,518**	**70,773**	**17,521**	**16,744**
Long-term liabilities	5,080	3,403	1,163	805
Short-term liabilities	24,411	25,351	5,590	5,998
Total liabilities	**29,491**	**28,754**	**6,753**	**6,803**
Total equity and liabilities	**106,009**	**99,527**	**24,274**	**23,547**

The above financial data for the 9-month period of 2026 and 2025 and the periods ended 30 September 2026 and 31 December 2025 were translated into EUR according to the following rules:

- items of the statement of profit or loss and other comprehensive income and of the statement of cash flows - at the exchange rate representing the arithmetic mean of the average exchange rates announced by the National Bank of Poland on the last day of each month of the reporting period: from 1 January to 30 September 2026 - EUR/PLN 4.2800 and from 1 January to 30 September 2025 - EUR/PLN 4.2365;
- assets and liabilities - at the average exchange rate announced by the National Bank of Poland as at 30 September 2026 - EUR/PLN 4.3672 and as at 31 December 2025 - EUR/PLN 4.2267.

II. INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS OF THE BOOMBIT S.A. GROUP FOR THE 9 MONTHS ENDED 30 SEPTEMBER 2026

Interim condensed consolidated statement of comprehensive income

	Note	9 months ended 30 September		3 months ended 30 September	
		2026 (unaudited)	2025 (unaudited)	2026 (unaudited)	2025 (unaudited)
Revenue from sales of services	8	176,403	143,803	53,310	47,201
Cost of sales	9	(159,326)	(129,598)	(48,409)	(42,438)
Gross profit from sales		**17,077**	**14,205**	**4,901**	**4,763**
General administrative costs	9	(8,659)	(10,425)	(2,872)	(3,249)
Other operating income		456	2,643	257	(30)
Other operating expenses		(2,275)	(5,265)	(3)	342
Operating profit/loss		**6,599**	**1,158**	**2,283**	**1,826**
Finance income		258	56	140	6
Finance costs		(27)	(85)	(7)	17
Share in net profits (losses) of associates		-	(632)	-	(206)
Profit/loss before tax		**6,830**	**497**	**2,416**	**1,643**
Income tax	10	(664)	(73)	(458)	(384)
Profit/(loss) from continuing operations		**6,166**	**424**	**1,958**	**1,259**
Profit/(loss) from discontinued operations		-	-	-	-
Net profit/loss		**6,166**	**424**	**1,958**	**1,259**
Other comprehensive income					
Items that may be reclassified to profit or loss in the future:					
Cash flow hedges		(100)	-	(100)	-
Exchange differences on translation of foreign operations		1,189	(410)	283	(368)
Total other comprehensive income		**1,089**	**(410)**	**183**	**(368)**
Total comprehensive income		**7,255**	**14**	**2,141**	**891**
- attributable to shareholders of the parent		7,107	109	2,126	899
- attributable to non-controlling interests		148	(95)	15	(8)
Net profit/loss					
- attributable to shareholders of the parent		6,018	519	1,943	1,267
- attributable to non-controlling interests		148	(95)	15	(8)
Profit/loss per share attributable to shareholders of the parent during the period (expressed in PLN per share)					
Basic	14	**0.44**	**0.04**	**0.14**	**0.09**
from continuing operations		0.44	0.04	0.14	0.09
from discontinued operations		-	-	-	-
Diluted	14	**0.44**	**0.04**	**0.14**	**0.09**
from continuing operations		0.44	0.04	0.14	0.09
from discontinued operations		-	-	-	-

Interim condensed consolidated statement of financial position

	Note	30 September 2026 (unaudited)	31 December 2025 (audited)
Non-current assets			
Property, plant and equipment		948	1,252
Intangible assets	11	41,007	42,549
Goodwill	12	15,119	14,356
Shares	16	6,437	6,230
Investment in associates		-	-
Deferred income tax asset		8,560	6,054
		72,071	**70,441**
Current assets			
Trade and other receivables	16	29,622	32,077
Income tax receivables		937	1,751
Cryptographic assets		2	22
Other financial assets	16	208	183
Cash and cash equivalents		20,007	12,078
Current assets other than non-current assets held for sale		**50,776**	**46,111**
Assets held for sale		-	-
Current assets		**50,776**	**46,111**
Total assets		**122,847**	**116,552**
Equity			
Equity attributable to shareholders of the parent			
Share capital	13	6,900	6,900
Capital from share premium		32,063	32,063
Exchange differences on translation of foreign operations		794	(395)
Equity from share-based payments	19	6,468	6,468
Other reserves		7,679	7,679
Cash flow hedge reserve	16	(100)	-
Retained earnings		23,989	21,283
		77,793	73,998
Equity attributable to non-controlling interests		**685**	**537**
Total equity		**78,478**	**74,535**
Liabilities			
Long-term liabilities			
Deferred income tax liabilities		12,758	9,759
Other financial liabilities	16	23	42
		12,781	**9,801**
Short-term liabilities			
Other financial liabilities	16	710	658
Trade and other liabilities	16	30,726	30,646
Income tax liabilities		152	912
Short-term liabilities not held for sale		31,588	32,216
Short-term liabilities held for sale		-	-
Short-term liabilities		**31,588**	**32,216**
Total liabilities		**44,369**	**42,017**
Total equity and liabilities		**122,847**	**116,552**

Interim condensed consolidated statement of changes in equity

	Note	Share capital	Capital from share premium	Exchange differences on translation	Equity from share-based payments	Other reserves	Cash flow hedge reserve	Retained earnings	**Equity attributable to shareholders of the parent**	Equity attributable to non-controlling interests	**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)		-	-	-	-	-	-	6,018	6,018	148	6,166
Other comprehensive income	16	-	-	1,189	-	-	(100)	-	1,089	-	1,089
Comprehensive income		**-**	**-**	**1,189**	**-**	**-**	**(100)**	**6,018**	**7,107**	**148**	**7,255**
Interim dividend	15	**-**	**-**	**-**	**-**		**-**	**(3,312)**	**(3,312)**	-	**(3,312)**
Changes in equity		-	-	1,189	-	-	(100)	2,706	3,795	148	3,943
As at 30 September 2026 (unaudited)		**6,900**	**32,063**	**794**	**6,468**	**7,679**	**(100)**	**23,989**	**77,793**	**685**	**78,478**

	Note	Share capital	Capital from share premium	Exchange differences on translation	Equity from share-based payments	Other reserves	Cash flow hedge reserve	Retained earnings	**Equity attributable to shareholders of the parent**	Equity attributable to non-controlling interests	**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)		-	-	-	-	-	-	519	519	(95)	424
Other comprehensive income		-	-	(410)	-	-	-	-	(410)	-	(410)
Comprehensive income		**-**	**-**	**(410)**	**-**	**-**	**-**	**519**	**109**	**(95)**	**14**
Share-based payments	19	-	-	-	408	-	-	-	**408**	-	**408**
Changes in equity		-	-	(410)	408	-	-	519	517	(95)	422
As at 30 September 2025 (unaudited)		**6,820**	**32,063**	**(214)**	**6,468**	**7,679**	**-**	**21,330**	**74,146**	**187**	**74,333**

Interim condensed consolidated statement of cash flows

	Note	9 months ended 30 September 2026 (unaudited)	9 months ended 30 September 2025 (unaudited)
Profit/loss before tax		**6,830**	**497**
Adjustments:		**16,041**	**16,634**
Depreciation and amortization	9	15,189	13,886
Foreign exchange profit (loss)		407	429
Interest revenue		(47)	(18)
Interest cost		11	29
Profit (loss) on investment activities		(435)	381
Impairment loss on development cost	11	1,880	3,747
Change in the balance of receivables	17	2,455	4,060
Change in liabilities, except for loans and borrowings	17	(3,232)	(6,887)
Settlement of share-based payment costs	19	-	408
Change in cryptographic assets		20	(38)
Profit (loss) from fair value measurement		(207)	5
Share in net (profit) loss of associates		-	632
Operating net cash flow		**22,871**	**17,131**
Income tax (paid) / refunded		(8)	(323)
Net cash flows from operating activities		**22,863**	**16,808**
Investing activities			
Sale of property, plant and equipment and intangible assets		801	297
Interest received		29	-
Acquisition of property, plant and equipment		(19)	(46)
Expenditure on intangible assets	11	(15,580)	(19,670)
Net cash flows from investing activities		**(14,769)**	**(19,419)**
Financing activities			
Proceeds from loans and borrowings		-	7
Repayment of borrowings		(7)	-
Repayment of lease liabilities		(118)	(88)
Interest		(11)	(29)
Net cash flows from financing activities		**(136)**	**(110)**
Cash flows before exchange differences		**7,958**	**(2,721)**
Net foreign exchange differences on cash and cash equivalents		(29)	(32)
Total net cash flows		**7,929**	**(2,753)**
Cash opening balance		12,078	14,818
Cash closing balance, including:		**20,007**	**12,065**
- of limited disposability		-	-

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

1.1 Basic information about the Parent Company

Registered office address - 80-283 Gdańsk, ul. Zacna 2

Country of registration - Poland

Description of the nature and principal scope of business - development and publishing of computer games

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

Legal form - Joint-stock company entered in the National Court Register: District Court Gdańsk-Północ in Gdańsk, 7th Commercial Division of the National Court Register; KRS No. 0000740933, registered on 23 July 2018

Name of the parent - BoomBit S.A. (the "Company")

Name of the reporting entity - BoomBit S.A.

Name of the ultimate parent of the Group - BoomBit S.A.

Principal 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 consolidated financial statements of the Group cover the 9-month period ended 30 September 2026 and include comparative data for the 9-month period ended 30 September 2025 and as at 31 December 2025.

1.2 Governing bodies of the Parent Company

Management Board of the Company

On 23 May 2024, the Supervisory Board of the Company appointed the Management Board for a new joint five-year term of office.

As at 30 September 2026 and as at the date of preparation of this report, the Management Board is composed of:

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

Supervisory Board of the Company

On 24 June 2024, the Ordinary General Meeting of the Company appointed the Supervisory Board for a new joint five-year term of office.

As at 30 September 2026 and as at the date of preparation of this report, the Supervisory Board is composed of:

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

2 Structure of the Group

These interim condensed consolidated financial statements include the data of the entities presented in the table below:

Company name	Registered office	Objects of business	Capital tie description / consolidation method	% ownership and voting rights held	Date of obtaining control / joint control
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. [1)]	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 Media Sp. z o.o.	Gdańsk, Poland	accounting and payroll services	subsidiary/full	100%	28.02.2018
ADC Games Sp. z o.o.	Gdańsk, Poland	development and publishing of computer games	associate/equity method	33%	23.02.2021
PlayEmber Sp. z o.o.	Gdańsk, Poland	publishing of computer games	associate/equity method	33% - through ADC Games	6.09.2021
AppLifters Sp. z o.o.	Gdynia, Poland	services for the mobile games sector	subsidiary/full	100%	21.02.2022
MoonDrip FZ-LLC [2)]	Rakez, United Arab Emirates	development and publishing of computer games	subsidiary/full	100%	6.05.2022
BoomLand Global Sp. z o.o. in liquidation [3)]	Gdańsk, Poland	services for projects based on blockchain technology	subsidiary/full	100% through MoonDrip FZ-LLC	14.09.2023
Mobile Esports Sp. z o.o.	Gdańsk, Poland	mobile esports platform	subsidiary/full	51%	6.07.2023

1) On 12 November 2026, BoomBit S.A. acquired a 40% non-controlling interest in TapNice Sp. z o.o., thereby becoming its sole shareholder.

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

3) On 28 September 2026, BoomLand Global Sp. z o.o. in liquidation was liquidated.

3 Basis of preparation

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

In the third quarter of 2026, the Group began applying cash flow hedge accounting in accordance with IFRS 9 Financial Instruments to forward contracts entered into to mitigate foreign exchange risk arising from volatility of the GBP/PLN exchange rate.

The Group designates currency forward contracts as hedging instruments for the risk of variability in cash flows resulting from changes in foreign exchange rates. At the inception of the hedging relationship, the Group formally documents the hedging relationship, including identification of the hedging instrument, the hedged item, the nature of the hedged risk and the risk management objective and strategy. The Group also assesses whether the hedging relationship meets the hedge effectiveness requirements set out in IFRS 9.

Forward contracts are initially recognized at fair value and are subsequently measured at fair value at each reporting date.

For cash flow hedges, the portion of the gain or loss on the hedging instrument that is determined to be an effective hedge is recognized in other comprehensive income and accumulated in the cash flow hedge reserve, subject to the limitation arising from the cumulative change in the value of the hedged item. Any ineffective portion of the hedge is recognized directly in profit or loss.

Amounts accumulated in the cash flow hedge reserve are reclassified to profit or loss in the period or periods in which the hedged sales revenue affects the Group's profit or loss, within the relevant profit or loss line items.

If hedge accounting is discontinued, amounts previously recognized in the cash flow hedge reserve remain in that reserve until the hedged cash flows occur, provided that they are still expected to occur. If the hedged future cash flows are no longer expected to occur, the accumulated amounts are immediately recognized in profit or loss.

These interim condensed consolidated financial statements have been prepared on the assumption that the Group will continue as a going concern in the foreseeable future, i.e., for at least one year from the date of preparation of the interim condensed consolidated financial statements, and that there are no circumstances indicating a threat to going concern.

As at the date of preparation of these interim condensed consolidated financial statements, no circumstances indicating a threat to the Group's going concern have been identified.

3.1 New standards and interpretations

The accounting policies applied in the preparation of these interim condensed consolidated financial statements are consistent with those applied in the preparation of 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 described below.

a) Amendments to IFRS 9 Financial Instruments and IFRS 7 Financial Instruments: Disclosures - contracts referencing nature-dependent electricity, 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, containing 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, published on 30 May 2024 (effective for annual periods beginning on or after 1 January 2026).

The above amendments do not have a material impact on the Group's interim condensed consolidated financial statements.

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

The following standards and interpretations have been published by the International Accounting Standards Board but had not become effective by 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). As at the date of approval of these financial statements, it has not been endorsed by the EU.

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). As at the date of approval of these financial statements, they have not been endorsed by the EU.

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). As at the date of approval of these financial statements, they have not been endorsed by the EU.

e) IFRS 20 Regulatory Assets and Regulatory Liabilities - published on 27 May 2026 (effective for annual periods beginning on or after 1 January 2029). As at the date of approval of these financial statements, it has not been endorsed by the EU.

f) Amendments to IAS 28 Investments in Associates and Joint Ventures - concerning the fair value measurement option, published on 26 June 2026, effective upon initial application of IFRS 18. As at the date of approval of these financial statements, they have not been endorsed by the EU.

As at the date of approval of these condensed consolidated financial statements, the Management Board had not yet completed its assessment of the impact of the introduction of the remaining standards and interpretations on the accounting policies applied by the Group in relation to the Group's operations or financial results.

The Group has not decided to early apply any standard, interpretation or amendment that has been published but has not yet become effective under European Union regulations.

3.3 Changes in estimates applied by the Group

The estimates applied by the Group are described in the consolidated financial statements for the year ended 31 December 2025. The accounting policies applied have not changed compared with 31 December 2025.

4 Professional judgment and significant estimates

The estimates applied by the Group were described in the consolidated financial statements for the year ended 31 December 2025. The accounting policies applied have not changed compared with 31 December 2025.

5 Seasonality of operations

The Group's operations are not subject to material seasonal fluctuations.

6 Significant events and transactions

6.1 Joint venture with Mangra Games OÜ

On 12 August 2026, the Company entered into a framework cooperation agreement with the Estonian studio Mangra Games OÜ ("Mangra"), under which Mangra will be responsible for producing and sourcing new mobile games from the market, while BoomBit S.A. will act as their publisher. Further details are presented in the Management Board's Report on the activities of the BoomBit S.A. Group, section 9.

On 13 November 2026, the Company finalized the acquisition of a 50% interest in Mangra for the total amount of EUR 1,250. As a result, Mangra will be classified as a joint venture and accounted for in the consolidated financial statements using the equity method.

6.2 Hedging derivatives - forward contracts

On 14 July 2026, the Company entered into currency forward contracts in order to minimize foreign exchange risk arising from volatility of the GBP/PLN exchange rate. The transactions are intended to hedge the PLN-equivalent value of highly probable future GBP inflows, which are intended, among other purposes, to cover payroll costs and operating liabilities. For these transactions, the Company designated a hedging relationship and applies cash flow hedge accounting.

Detailed financial data are presented in Note 16 to these interim condensed consolidated financial statements.

7 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 30 September 2025 and as at 31 December 2025 the Management Board 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 Management Board 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 result of segments

				9 months ended 30 September 2025
	Mobile games	**Blockchain projects**	**Intercompany adjustments**	**Consolidated data**
	(unaudited)	(unaudited)	(unaudited)	(unaudited)
External sales	143,443	360	-	**143,803**
Internal Group sales	257	86	(343)	**-**
Sales revenue	**143,700**	**446**	**(343)**	**143,803**
Gross profit on sales	15,301	(1,077)	(19)	**14,205**
Operating profit/loss	35	1,142	(19)	**1,158**
Amortization	(13,886)	-	-	**(13,886)**
EBITDA	**13,921**	**1,142**	**(19)**	**15,044**
Financial revenue/expenses	104	(133)	-	**(29)**
Profit/loss before tax	**(493)**	**1,009**	**(19)**	**497**
Tax	(73)	**-**	**-**	**(73)**
Net profit/loss	**(566)**	**1,009**	**(19)**	**424**

The revenue disclosed in the Blockchain Projects segment of BoomLand FZ-LLC relates mainly to NFTs sold for the game *Hunters on Chain* in the amount of PLN 0.04 million, revenue from a grant received from the Immutable protocol operator in the amount of PLN 0.3 million and revenue from micropayments. The positive result from operating activities in the Blockchain Projects segment, in turn, results from the release of provisions for bonuses and tokens in the total amount of PLN 2.5 million in the second quarter of 2025 by BoomLand FZ-LLC.

Segment assets

				31 December 2025
	Mobile games	**Blockchain projects**	**Intercompany adjustments**	**Consolidated data**
	(audited)	(audited)	(audited)	(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**

Segment liabilities

				31 December 2025
	Mobile games	**Blockchain projects**	**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 liabilities under a loan from BoomBit S.A.

8 Sales revenue

Sources of revenue

				9 months ended 30 September
		2026		**2025**
		(unaudited)		(unaudited)
Advertising	93,451	53%	78,904	55%
Micropayments and sale of digital copies	47,401	27%	46,199	32%
Blockchain	10	0%	331	0%
Rev share	31,705	18%	14,547	10%
Other	3,836	2%	3,822	3%
	176,403	**100%**	**143,803**	**100%**
including:				
Distribution platforms	140,852	80%	125,103	87%

Platforms (distribution)

				9 months ended 30 September
		2026		**2025**
		(unaudited)		(unaudited)
Android	80,610	58%	76,758	61%
iOS	59,702	42%	47,515	38%
other	540	0%	830	1%
	140,852	**100%**	**125,103**	**100%**

Geographical information (distribution platforms and rev share)

				9 months ended 30 September
		2026		**2025**
		(unaudited)		(unaudited)
North America	69,571	41%	53,924	38%
Europe	48,811	28%	60,123	43%
Asia	45,981	27%	17,880	13%
South America	3,261	2%	3,687	3%
Australia & Oceania	4,127	2%	3,027	2%
Africa	806	0%	1,009	1%
	172,557	**100%**	**139,650**	**100%**

Leading business partners

	9 months ended 30 September			
	2026		**2025**	
	(unaudited)		(unaudited)	
Skyloft Yazilim	30,466	17%	14,111	10%
Google	26,019	15%	27,140	20%
Unity Technologies	23,585	13%	12,993	9%
Apple	19,536	11%	18,055	13%
AppLovin	13,132	7%	10,365	7%
AdLogic Technology	9,985	6%	7,409	5%
Facebook	8,856	5%	6,879	5%
Moloco	8,212	5%	5,004	3%
AdMob	7,369	5%	7,801	5%
ironSource	6,795	4%	13,530	9%
Fyber Monetization	2,567	1%	3,137	2%
Gadsme	2,362	1%	2,900	2%
TikTok	2,352	1%	1,053	1%
Vungle	1,946	1%	3,018	2%
Others	13,221	8%	10,408	7%
	176,403	**100%**	**143,803**	**100%**

9 Cost of sales

	9 months ended 30 September	
	2026	**2025**
	(unaudited)	(unaudited)
Amortization	15,189	13,886
Materials and energy consumption	130	142
Third-party services	153,614	129,495
Commissions of distribution platforms	12,393	12,338
User acquisition costs	100,236	75,627
Rev share costs	14,135	9,430
Taxes and levies	264	327
Salaries	12,071	13,084
Social security and other benefits	2,400	2,772
Other costs by type	432	588
Total costs by type	**184,100**	**160,294**
Development costs	(16,115)	(20,271)
General administrative costs	(8,659)	(10,425)
Cost of sales	**159,326**	**129,598**

10 Income tax

	9 months ended 30 September	
	2026 (unaudited)	**2025** (unaudited)
Profit/loss before tax	**6,830**	**497**
Theoretical tax calculated according to domestic rates that apply to income in Poland (19%)	(1,298)	(94)
Difference on tax according to another rate	243	89
Waiver of tax loss asset	573	(24)
Non-tax-deductible costs	296	(463)
including: costs of incentive schemes	-	(78)
Exchange differences	-	-
Revenues not included in the tax base	(409)	273
CIT adjustments related to previous years	(69)	146
Charge on the financial result on account of income tax	**(664)**	**(73)**
Effective tax rate	9.7%	14.7%

11 Intangible assets

	Completed development work – Games	Completed development work – support tools	Acquired intangible assets, including games	Incomplete development work (assets in progress)	Expenditure 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)**
Accumulated 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*	-	-	-	12,713	2,867	-	**15,580**
Gross sales/liquidation	(5)	-	-	(50)	(142)	-	**(197)**
Sales/liquidation accumulated amortization	-	-	-	-	-	-	**-**
Transfer between categories	9,257	3,131	3,081	(12,380)	(2,888)	(201)	**-**
Exchange differences on translation	(400)	7	-	382	1	-	**(10)**
Amortization	(7,843)	(3,798)	(3,394)	-	-	-	**(15,035)**
(Recognition)/utilization of impairment losses	(427)	-	(47)	(839)	(567)	-	**(1,880)**
As at 30 September 2026 (unaudited)							
Cost	76,692	45,554	22,319	7,519	1,825	-	**153,909**
Accumulated amortization	(53,560)	(28,602)	(7,658)	-	-	-	**(89,820)**
Accumulated impairment losses	(9,185)	(2,672)	(4,807)	(4,743)	(1,675)	-	**(23,082)**
Net value	**13,947**	**14,280**	**9,854**	**2,776**	**150**	**-**	**41,007**

**the value of increases differs from the value of development work expenditure presented in Note 9 by revenue generated in the soft launch phase in the amount of PLN 535 thousand*

Development costs for the 9-month period ended 30 September 2026 consist of expenditure on third-party services in the amount of PLN 10,381 thousand and expenditure on salaries and related benefits in the amount of PLN 5,199 thousand. The expenditure was reduced by revenue in the soft launch phase in the amount of PLN 535 thousand. Amortization of completed development work is recognized in full in cost of sales.

	Completed development work – Games	Completed development work – support tools	Acquired intangible assets, including games	Incomplete development work (assets in progress)	Expenditure on acquired intangible assets (assets under construction)	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	**129,860**
Accumulated amortization	(50,706)	(20,329)	(1,274)	-	-	-	**(72,309)**
Accumulated 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*	-	-	13	14,512	4,967	178	**19,670**
Gross sales/liquidation	(15,493)	-	-	(29)	-	-	**(15,522)**
Sales/liquidation accumulated amortization	14,844	-	-	-	-	-	**14,844**
Transfer between categories	7,528	3,966	8,594	(11,494)	(6,662)	(1,932)	**-**
Exchange differences on translation	35	(59)	(14)	15	-	-	**(23)**
Amortization	(7,978)	(3,395)	(2,193)	-	-	-	**(13,566)**
(Recognition)/utilization of impairment losses	(663)	-	(3,343)	259	-	-	**(3,747)**
As at 30 September 2025 (unaudited)							
Cost	64,233	40,383	17,562	8,663	1,922	178	**132,941**
Accumulated amortization	(43,915)	(23,497)	(3,480)	-	-	-	**(70,892)**
Accumulated impairment losses	(8,240)	(2,441)	(4,184)	(2,875)	(1,447)	-	**(19,187)**
Net value	**12,078**	**14,445**	**9,898**	**5,788**	**475**	**178**	**42,862**

**the value of increases differs from the value of development work expenditure presented in Note 9 by revenue generated in the soft launch phase in the amount of PLN 792 thousand*

Development costs for the 9-month period ended 30 September 2025 consist of expenditure on third-party services in the amount of PLN 13,747 thousand and expenditure on salaries and related benefits in the amount of PLN 5,732 thousand. The expenditure was reduced by revenue in the soft launch phase in the amount of PLN 792 thousand. Amortization of completed development work is recognized in full in cost of sales.

Expenditure on completed development work and acquired intangible assets

As at 30 June 2026, the Group reviewed the expenditure on 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 Management Board as having a limited improvement potential.

The following assumptions were adopted for testing purposes:

- the period adopted for the cash flow projection depended on the expected life cycle of individual game titles in accordance with the accounting policy,
- discount rate (weighted average cost of capital) of 11.9% (9.3% in the comparative period),
- cash flow projections were estimated by extrapolating observed game performance.

Based on the analysis performed and using estimates and professional judgments, taking into account projects carried out to date, impairment allowances are recognized on assets down to the amount that the Group expects to recover in the future from the use or sale of the asset.

Consequently, impairment allowances were recognized on completed development work and acquired intangible assets (game rights) in the amount of PLN 474 thousand.

In the comparative period, impairment allowances on completed development work and acquired intangible assets (game rights) amounted to PLN 3,747 thousand.

Sensitivity analyses show that the key factors influencing the value in use 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.

Expenditure on development work in progress

As at 30 June 2026, 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.

As at 30 September 2026, the Group reassessed whether there were indications that completed development work, acquired intangible assets and development work in progress may have been impaired. The analysis performed showed that the amounts of any additional allowances or reversals compared with the amounts recognized in the financial statements prepared as at 30 June 2026 would be immaterial; therefore, the Management Board of the parent decided not to recognize them in these financial statements.

12 Goodwill

	9 months ended 30 September	
	2026 (unaudited)	**2025** (unaudited)
As at 1 January		
Cost	14,356	15,249
Accumulated amortization	-	-
Net value	**14,356**	**15,249**
Exchange differences	763	(768)
As at 30 September		
Cost	15,119	14,481
Accumulated amortization	-	-
Net value	**15,119**	**14,481**

13 Equity

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

	Number of shares	Par value
Series A - registered shares preferred as to voting rights (2 votes per share)	6,000,000	3,000,000
Series B - ordinary bearer shares	6,000,000	3,000,000
Series C - ordinary bearer shares	1,300,000	650,000
Series D - ordinary bearer shares	120,000	60,000
Series F - ordinary bearer shares	120,000	60,000
Series G - ordinary bearer shares	100,000	50,000
Series H - ordinary bearer shares	116,192	58,096
Series I - ordinary bearer shares	43,915	21,958
	13,800,107	**6,900,054**

	Number of shares	Nominal value	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 reporting date of these condensed consolidated financial statements, the share capital and shareholding structure were as follows:

	Number of shares	Par value
Series A - registered shares preferred as to voting rights (2 votes per share)	6,000,000	3,000,000
Series B - ordinary bearer shares	6,000,000	3,000,000
Series C - ordinary bearer shares	1,300,000	650,000
Series D - ordinary bearer shares	120,000	60,000
Series F - ordinary bearer shares	120,000	60,000
Series G - ordinary bearer shares	100,000	50,000
Series H - ordinary bearer shares	116,192	58,096
Series I - ordinary bearer shares	43,915	21,958
	13,800,107	**6,900,054**

	Number of shares	Nominal value	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 held 46,595 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 date of publication of these condensed consolidated financial statements, the share capital and shareholding structure were as follows:

	Number of shares	Par value
Series A - registered shares preferred as to voting rights (2 votes per share)	6,000,000	3,000,000
Series B - ordinary bearer shares	6,000,000	3,000,000
Series C - ordinary bearer shares	1,300,000	650,000
Series D - ordinary bearer shares	120,000	60,000
Series F - ordinary bearer shares	120,000	60,000
Series G - ordinary bearer shares	100,000	50,000
Series H - ordinary bearer shares	116,192	58,096
Series I - ordinary bearer shares	43,915	21,958
	13,800,107	**6,900,054**

	Number of shares	Nominal value	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*	3,769,008	1,884,504	27.31%	29.14%
Other shareholders	2,209,525	1,104,762	16.01%	11.16%
	13,800,107	**6,900,054**	**100.00%**	**100.00%**

*Anibal Jose Da Cunha Saraiva Soares directly holds 44,008 shares and 3,725,000 shares through We Are One Ltd., in which he is the sole beneficial owner and its parent.

14 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.

	9 months ended 30 September	
	2026	**2025**
	(unaudited)	(unaudited)
Net profit/loss for shareholders of the parent (PLN '000)	6,018	519
Number of shares* (as single shares)	13,800,107	13,640,000
Earnings per share – basic (in PLN)	**0.44**	**0.04**

**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:

	9 months ended 30 September	
	2026	**2025**
	(unaudited)	(unaudited)
Net profit/loss for shareholders of the parent (PLN '000)	6,018	519
Number of shares* (as single shares)	13,800,107	13,723,064
Earnings per share – diluted (in PLN)	**0.44**	**0.04**

*Hypothetical weighted average number of shares in the reporting period

15 Dividends

On 28 September 2026, the Ordinary General Meeting of the Company adopted a resolution on the payment of an interim dividend toward the expected dividend for 2026 in the amount of PLN 3,312 thousand.

The interim dividend for 2026 was paid to shareholders on 2 November 2026.

	9 months ended 30 September	
	2026	**2025**
	(unaudited)	(unaudited)
Dividends recognized as distributions to owners in PLN thousand	3,312	-
Dividends recognized as distributions to owners, per share in PLN	0.24	-

16 Financial instruments by type

The Group had only financial assets and liabilities measured at amortized cost, except for shares in SuperScale s.r.o. ("SuperScale") and forward contracts measured at fair value, as well as investments in associates (ADC Group) measured using the equity method.

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

	30 September 2026	**31 December 2025**
Assets measured at amortized cost	(unaudited)	(audited)
Trade receivables	25,802	27,493
Other financial assets	208	183
Cash and deposits	20,007	12,078
	46,017	**39,754**
Financial assets measured at fair value through profit or loss		
Interests and shares in other entities	6,437	6,230
	6,437	**6,230**
Financial assets	**52,454**	**45,984**

Impairment of financial assets

As at the reporting date, the Group verified receivables for expected credit losses (ECL) in accordance with IFRS 9 requirements.

The analysis performed for receivables from unrelated parties showed that the estimated allowance in this respect would be immaterial; therefore, the Management Board of the Parent decided not to recognize it in these financial statements.

Financial instruments measured at fair value

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

- Level 1 - fair value based on quoted (unadjusted) prices offered for identical assets or liabilities in active markets to which the Group has access at the measurement date,
- Level 2 - fair value based on inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly,
- Level 3 - fair value based on unobservable inputs for the asset or liability.

Financial assets measured at fair value through profit or loss

The Group currently holds 11.38% of the share capital of SuperScale. As at 31 December 2025, the Group measured these shares at fair value based on the weighted average of valuations performed using the income approach (discounted cash flows) and the comparative approach (market multiples). In the Group's opinion, this valuation remains the most appropriate approach to determining the fair value of the shares in SuperScale as at the end of the current reporting period. The valuation determined using the EUR/PLN exchange rate as at 30 September 2026 amounted to PLN 6,437 thousand, representing an increase of PLN 207 thousand compared with the valuation as at 31 December 2025. The change in valuation was recognized in the consolidated statement of profit or loss as finance income.

	30 September 2026	**31 December 2025**
	(unaudited)	(audited)
Interests and shares in other entities	6,437	6,230
Closing balance	**6,437**	**6,230**
Including:		
Level 1	-	-
Level 2	6,437	6,230
Level 3	-	-

Financial liabilities

	30 September 2026	**31 December 2025**
Liabilities measured at amortized cost	(unaudited)	(audited)
Trade liabilities	20,843	27,547
Other financial liabilities	609	700
	21,452	**28,247**
Liabilities measured at fair value - hedging instruments		
Liabilities from derivative hedging instruments	124	-
	124	**-**
Financial liabilities	**21,576**	**28,247**

The Group presents the following as other financial liabilities as at 31 December 2025 and as at 30 September 2026:

	30 September 2026	**31 December 2025**
	(unaudited)	(audited)
Other financial liabilities		
Lease liability	53	172
- long-term	23	42
- short-term	30	130
Liabilities from derivative hedging instruments	124	-
Liabilities from borrowings	556	528
	733	**700**

Financial liabilities measured at fair value by level

As at 30 September 2026, the Group held outstanding forward contracts with a total notional amount of GBP 2,350 thousand, with settlement dates falling in the period from October 2026 to July 2027.

The fair value of currency forward contracts is determined using the discounted cash flow method based on observable market data, in particular current exchange rates, forward rates and market interest rates.

Forward contracts are classified within Level 2 of the fair value hierarchy in accordance with IFRS 13 due to the use of significant observable market inputs.

	30 September 2026 (unaudited)	31 December 2025 (audited)
Liabilities from derivative hedging instruments	124	-
Closing balance	**124**	**-**
Including:		
Level 1	-	-
Level 2	124	-
Level 3	-	-

Changes in the cash flow hedge reserve

	9 months ended 30 September 2026 (unaudited)	9 months ended 30 September 2025 (unaudited)
Value at the beginning of the period	-	-
Change in the fair value of hedging instruments	(117)	-
Amount transferred to profit or loss - sales revenue	17	-
Closing balance	**(100)**	**-**

17 Explanatory note to the consolidated statement of cash flows

	9 months ended 30 September 2026 (unaudited)	9 months ended 30 September 2025 (unaudited)
Receivables		
Change of balance arising from the consolidated statement of financial position	**2,430**	**4,043**
- change in the balance of loans	25	17
Change in receivables arising from the consolidated cash flow statement	**2,455**	**4,060**
Liabilities		
Change of balance arising from the consolidated statement of financial position	**113**	**(7,037)**
- change in other financial liabilities	(34)	62
- change in dividend liabilities	(3,312)	-
- change in liabilities from derivative hedging instruments	(124)	-
- change in lease liabilities	118	88
- change in liabilities from loans received	7	-
Change in liabilities arising from the consolidated cash flow statement	**(3,232)**	**(6,887)**

18 Transactions with related parties

Goods and services are purchased 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. There are no impairment allowances for receivables from related parties. Liabilities to related parties arise mainly from purchase transactions and are payable within 60 days from the purchase date. The liabilities are non-interest-bearing.

As at and for the 9-month period ended 30 September 2026, balances and transactions with related parties were as follows:

	Trade and other receivables	Granted loans	Received loans	Revenue	Purchases	Trade and other liabilities
	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)	(unaudited)
Associates						
ADC Games Sp. z o.o.	320	-	-	226	20	9
PlayEmber Sp. z o.o.	-	-	-	7	-	-
Parties with significant influence						
Karolina Szablewska-Olejarz	1	-	-	8	-	447
Marcin Olejarz	1	-	-	6	-	476
Anibal Soares	1	-	556	-	-	-
Marek Pertkiewicz	1	-	-	10	-	13
Grzegorz Regliński	-	-	-	-	78	11
Other related parties						
We Are One Ltd.	-	-	-	-	-	905
ATM Grupa S.A.	-	-	-	-	-	960
	324	**-**	**556**	**257**	**98**	**2,821**

As at 31 December 2025 and for the 9-month period ended 30 September 2025, balances and transactions with related parties were as follows:

	Trade and other receivables	Granted loans	Received loans	Revenue	Purchases	Trade and other liabilities
	(audited)	(audited)	(audited)	(unaudited)	(unaudited)	(audited)
Associates						
ADC Games Sp. z o.o.	749	-	-	364	47	11
PlayEmber Sp. z o.o.	1	-	-	8	-	-
Parties with significant influence						
Karolina Szablewska-Olejarz	1	-	-	8290		6
Marcin Olejarz	-	-	-	6-		-
Anibal Soares	-	-	521	14	-	-
Marek Pertkiewicz	-	-	-	10	-	-
Grzegorz Regliński	-	-	-	-	81	11
	751	**-**	**521**	**410**	**418**	**28**

Benefits paid to members of the Management Board and Supervisory Board

	9 months ended 30 September	
	2026	2025
	(unaudited)	(unaudited)
Salaries and other benefits for the Management Board, including:	1,291	1,457
Management Board of the parent company, including:	1,140	1,393
- dividend for the previous year	-	-
Management Board of other entities	151	64
Salaries and other benefits for the Supervisory Board	430	430
Dividend for the previous year	-	-
	1,721	**1,887**

19 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 2022.

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 Management Board 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.

20 Events after the end of the reporting period

- In accordance with the cooperation agreement entered into with the Estonian studio Mangra Games OÜ ("Mangra"), on 13 November 2026 BoomBit S.A. acquired a 50% interest in Mangra at a price equal to its nominal value for the total amount of EUR 1,250. At the same time, the parties entered into a shareholders' agreement governing the principles of further cooperation. From the financial reporting perspective, Mangra will be classified as a joint venture and accounted for in the consolidated financial statements using the equity method.
- On 12 November 2026, BoomBit S.A. acquired a 40% non-controlling interest in TapNice Sp. z o.o., thereby becoming its sole shareholder.

III. INTERIM CONDENSED SEPARATE FINANCIAL STATEMENTS OF BOOMBIT S.A. FOR THE 9 MONTHS ENDED 30 SEPTEMBER 2026

Interim condensed separate statement of comprehensive income

	9 months ended 30 September		3 months ended 30 September	
	2026 (unaudited)	**2025** (unaudited)	**2026** (unaudited)	**2025** (unaudited)
Sales revenue	125,045	89,469	34,996	30,783
Cost of sales	(108,855)	(82,110)	(31,695)	(27,648)
Gross profit from sales	**16,190**	**7,359**	**3,301**	**3,135**
General administrative costs	(7,722)	(9,545)	(2,524)	(2,978)
Other operating income	1,383	1,047	30	119
Other operating expenses	(4,482)	(4,342)	(171)	38
Operating profit/loss	**5,369**	**(5,481)**	**636**	**314**
Finance income	5,529	1,412	232	155
Finance costs	(22)	(238)	(2)	17
Profit/loss before tax	**10,876**	**(4,307)**	**866**	**486**
Income tax	(1,719)	588	(186)	(116)
Net profit/loss	**9,157**	**(3,719)**	**680**	**370**
Other comprehensive income				
Items that may be reclassified to profit or loss in the future:				
Cash flow hedges	(100)	-	(100)	-
Total comprehensive income	**9,057**	**(3,719)**	**580**	**370**
Earnings per share (in PLN)				
Basic	**0.66**	**(0.27)**	**0.05**	**0.03**
from continuing operations	0.66	(0.27)	0.05	0.03
from discontinued operations	-	-	-	-
Diluted	**0.66**	**(0.27)**	**0.05**	**0.03**
from continuing operations	0.66	(0.27)	0.05	0.03
from discontinued operations	-	-	-	-

Interim condensed separate statement of financial position

	30 September 2026 (unaudited)	31 December 2025 (audited)
Non-current assets		
Property, plant and equipment	948	1,089
Intangible assets	38,429	41,548
Shares	17,717	17,510
	57,094	60,147
Current assets		
Trade and other receivables	30,656	25,005
Income tax receivables	-	1,259
Cryptographic assets	2	-
Other financial assets	4,888	4,273
Cash and cash equivalents	13,369	8,843
Current assets other than tangible assets held for sale	48,915	39,380
Assets held for sale	-	-
Current assets	48,915	39,380
Total assets	**106,009**	**99,527**
Equity		
Equity attributable to shareholders of the Company		
Share capital	6,900	6,900
Capital from share premium	32,064	32,064
Equity from share-based payments	6,809	6,809
Other reserves	7,679	7,679
Cash flow hedge reserve	(100)	-
Retained earnings	23,166	17,321
Total equity	**76,518**	**70,773**
Liabilities		
Long-term liabilities		
Deferred income tax liabilities	5,057	3,361
Other financial liabilities	23	42
	5,080	3,403
Short-term liabilities		
Other financial liabilities	154	130
Trade and other liabilities	24,257	25,221
Short-term liabilities not held for sale	24,411	25,351
Short-term liabilities held for sale	-	-
Short-term liabilities	24,411	25,351
Total liabilities	**29,491**	**28,754**
Total equity and liabilities	**106,009**	**99,527**

Interim condensed separate statement of changes in equity

	Share capital	Capital from share premium	Equity from share-based payments	Other reserves	Cash flow hedge reserve	Retained earnings	**Total**
As at 1 January 2026 (audited)	**6,900**	**32,064**	**6,809**	**7,679**	**-**	**17,321**	**70,773**
Net profit (loss)	-	-	-	-		9,157	**9,157**
Other comprehensive income	-	-	-		(100)	-	**(100)**
Comprehensive income	**-**	**-**	**-**	**-**	**(100)**	**9,157**	**9,057**
Interim dividend	-	-	-	-	-	(3,312)	**(3,312)**
Changes in equity	**-**	**-**	**-**	**-**	**(100)**	**5,845**	**5,745**
As at 30 September 2026 (unaudited)	**6,900**	**32,064**	**6,809**	**7,679**	**(100)**	**23,166**	**76,518**
As at 1 January 2025 (audited)	**6,820**	**32,064**	**6,401**	**7,679**	**-**	**16,208**	**69,172**
Net profit (loss)	**-**	**-**	**-**	**-**	**-**	(3,719)	**(3,719)**
Comprehensive income	**-**	**-**	**-**	**-**	**-**	**(3,719)**	**(3,719)**
Share-based payments	-	-	408	-	-	-	**408**
Changes in equity	**-**	**-**	**408**	**-**	**-**	**(3,719)**	**(3,311)**
As at 30 September 2025 (unaudited)	**6,820**	**32,064**	**6,809**	**7,679**	**-**	**12,489**	**65,861**

Interim condensed separate statement of cash flows

	9 months ended 30 September	
	2026	**2025**
	(unaudited)	(unaudited)
Profit/loss before tax	**10,876**	**(4,307)**
Adjustments:	**2,964**	**14,282**
Amortization	14,081	12,771
Impairment loss on development cost	2,851	3,851
Foreign exchange profit (loss)	(226)	409
Interest revenue	(342)	(606)
Interest cost	11	29
Dividends received	(47)	-
Profit (loss) on investment activities	(598)	130
Change in cryptographic assets	(2)	-
Change in the balance of receivables	(4,431)	4,896
Change in liabilities	(4,276)	(6,744)
Settlement of share-based payment costs	-	408
Profit (loss) from fair value measurement	(207)	5
Impairment loss on receivables	(3,850)	(867)
Cash flows from operating activity	**13,840**	**9,975**
Income tax (paid) / refunded	1,259	(123)
Net cash flows from operating activity	**15,099**	**9,852**
Investment activity		
Sale of property, plant and equipment and intangible assets	796	316
Proceeds from repayment of loans granted	1,373	5,194
Dividends received	47	-
Interest received	1,290	38
Sale of associates	-	157
Proceeds from liquidation of subsidiaries	-	54
Acquisition of property, plant and equipment	(19)	(47)
Expenditure on intangible assets	(13,851)	(18,318)
Loans granted	(60)	(629)
Net cash flows from investment activity	**(10,424)**	**(13,235)**
Financial activity		
Repayment of lease liabilities	(118)	(88)
Interest	(11)	(29)
Net cash flows from financial activity	**(129)**	**(117)**
Cash flows before exchange differences	**4,546**	**(3,500)**
Net foreign exchange differences on cash and cash equivalents	(20)	(23)
Total net cash flows	**4,526**	**(3,523)**
Cash opening balance	8,843	8,596
Cash closing balance, including:	**13,369**	**5,073**
- of limited disposability	-	-

IV. MANAGEMENT BOARD'S REPORT ON THE ACTIVITIES OF THE BOOMBIT S.A. GROUP FOR THE 9 MONTHS ENDED 30 SEPTEMBER 2026

1 Description of the issuer's significant achievements or failures in the reporting period

1.1 Discussion of economic and financial figures

Consolidated quarterly performance data

	Q3 2025	9 months 2025	Q1 2026	Q2 2026	Q3 2026	9 months 2026	change 9 months 2026 vs 9 months 2025	% change 9 months 2026 vs 9 months 2025
Revenue, including:	**47,201**	**143,803**	**67,767**	**55,326**	**53,310**	**176,403**	**32,600**	**23%**
Micropayments and sale of digital copies	13,087	46,199	19,334	14,870	13,197	47,401	1,202	3%
Advertising	24,965	78,904	36,103	29,241	28,107	93,451	14,547	18%
Blockchain	83	331	10	-	-	10	(321)	-97%
Main variable costs:	**32,423**	**96,507**	**49,956**	**38,810**	**37,425**	**126,191**	**29,684**	**31%**
Commissions of platforms	3,540	12,192	4,819	4,014	3,523	12,356	164	1%
User Acquisition*	25,517	74,886	39,768	30,252	29,678	99,699	24,813	33%
Rev share	3,366	9,430	5,369	4,543	4,224	14,137	4,707	50%
Revenue minus main variable costs	**14,778**	**47,296**	**17,811**	**16,516**	**15,885**	**50,212**	**2,916**	**6%**
EBITDA	**6,277**	**15,044**	**9,048**	**5,457**	**7,283**	**21,788**	**6,744**	**45%**
Financial revenue/expenses	23	(29)	86	12	133	231	260	-897%
Share in the profit/loss of associates	(206)	(632)	-	-	-	-	632	-100%
NET PROFIT/LOSS	**1,259**	**424**	**3,312**	**896**	**1,958**	**6,166**	**5,742**	**1354%**
One-off events:	138	1,546	(92)	1,869	(104)	1,673	128	8%
impairment allowances on expenditure on intangible assets	-	*3,747*	-	*1,880*	-	*1,880*	*(1,867)*	-50%
release of provisions for tokens and bonuses	37	*(2,489)*	-	-	-	-	*2,489*	-100%
sale of games	-	*141*	-	-	-	-	*(141)*	-100%
other	101	*147*	*(92)*	*(11)*	*(104)*	*(207)*	*(354)*	-241%
Current/deferred tax on one-time events	(2)	(492)	17	(355)	20	(318)	174	-35%
Adjusted EBITDA	**6,314**	**16,443**	**9,048**	**7,337**	**7,283**	**23,668**	**7,226**	**44%**
Adjusted NET PROFIT/LOSS	**1,395**	**1,478**	**3,237**	**2,410**	**1,874**	**7,522**	**6,044**	**409%**
minority interest	*(8)*	*(95)*	*238*	*(105)*	*15*	*148*	*243*	-256%

** The amounts do not include User Acquisition expenditure from the soft launch phase, which, in accordance with the accounting policy, is recognized as development work expenditure.*

In the period covered by this report, the Group's total revenue (PLN 176.4 million) was 23% higher than in the analogical period of the previous year (PLN 143.8 million). Revenue from advertisements amounted to PLN 93.5 million and was 18% higher than revenue achieved in the comparative period. Revenue from micropayments amounted to PLN 47.4 million and was 3% higher than revenue achieved in the analogical period of the previous year. The share of revenue from micropayments in the Group's revenue structure was 27% and was lower by 5 p.p. compared with the comparative period.

The cost of sales was PLN 159.3 million and was higher by PLN 29.7 million, i.e., by 22.9%, compared with the analogical period of 2025 (PLN 129.6 million). The increase resulted from both higher User Acquisition costs and rev share costs. Platform commission costs amounted to PLN 12.4 million in the current reporting period and were higher by PLN 0.2 million, i.e., by 1.3%, compared with the comparative period. Platform commission costs show a positive correlation with revenue from micropayments. With the simultaneous increase in advertising revenue, expenditure incurred on User Acquisition also increased. It amounted to PLN 99.7 million and was higher by PLN 24.8 million, i.e., by 33.1%, than the costs incurred in the analogical period of the previous year. Rev share costs amounted to PLN 14.1 million in the analyzed period and were higher by PLN 4.7 million, i.e., by 49.9%, compared with the analogical period of the previous year. The increase in rev share costs is a derivative of better game performance in the analyzed period compared with the comparative period. The share of the main variable costs in relation to revenue increased by 5 p.p., i.e., from 67% in the analogical period of 2025 to 72% in the period covered by this report.

Revenue less main variable costs amounted to PLN 50.2 million, which represents an increase of PLN 2.9 million, i.e., 6%, compared with the 9-month period ended 30 September 2025.

In the first three quarters of 2026, staff costs recognized as development work expenditure amounted to PLN 13.3 million and were PLN 2.1 million lower than in the analogical period of the previous year. Staff costs recognized in cost of sales amounted to PLN 9.1 million in the current period, i.e., PLN 2.2 million less than in the analogical period of the previous year.

General administrative costs were lower than in the analogical period of the previous year and amounted to PLN 8.7 million (PLN 10.4 million in the comparative period). This is mainly due to savings achieved in the area of staff costs.

EBITDA (calculated as operating result before depreciation and amortization) adjusted for one-time events amounted to PLN 23.7 million in the current period (PLN 16.4 million in the analogical period of the previous year), while net profit adjusted for one-time events amounted to PLN 7.5 million (PLN 1.5 million in the analogical period of the previous year).

The Group's total assets as at 30 September 2026 amounted to PLN 122.8 million, i.e., PLN 6.3 million more than at the end of 2025. The increase results mainly from an increase in the balance of cash and cash equivalents by PLN 7.9 million compared with the balance at the end of 2025. At the same time, trade receivables decreased by PLN 1.7 million and intangible assets decreased to PLN 41.0 million (by PLN 1.5 million compared with the balance at the end of 2025).

On the liabilities and equity side, total liabilities amounted to PLN 44.4 million and increased by PLN 2.4 million compared with the balance at the end of December 2025. The increase results mainly from the recognition of a dividend liability of PLN 3.3 million as at 30 September 2026, with a simultaneous decrease in trade liabilities by PLN 6.7 million to PLN 20.8 million at the end of the current reporting period. The Group's equity at the end of the third quarter of 2026 amounted to PLN 78.5 million and was PLN 3.9 million higher than at the end of 2025.

In 2026, by the date of preparation of this report, the Issuer and its related companies released a total of 16 internally developed games on the iOS and Android platforms.

In addition, in the current period the Group provided services to external entities in the areas of Playable Ads, BI and UA. Total revenue from services provided amounted to PLN 3.0 million.

A description of the Issuer's significant achievements or failures in the reporting period, together with a list of the most important events concerning the BoomBit Group, is presented in detail in section 2 and section 9 of this report.

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

Except as described below, no other unusual factors or events occurred in the current reporting period that had a material impact on the interim consolidated financial statements. Other one-time factors and events are described in section 1.

Impairment allowances on development work and acquired intangible assets (recognized in the second quarter of 2026)

As a result of the impairment tests performed, in the second quarter of 2026 the Group recognized impairment allowances of PLN 1.9 million:

- MyBots in the amount of PLN 0.8 million; detailed information on 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 to write off the expenditure in full due to the lack of satisfactory business prospects and no justification for incurring further expenditure.

3 Description of changes in the organization of the issuer's group

The list of entities included in the BoomBit S.A. Group, indicating entities subject to consolidation (and information on any exclusions from consolidation, their reason and legal basis), is presented in Note 2 to the interim condensed consolidated financial statements.

In 2026, by the date of preparation of this report, the following changes occurred in the capital structure as well as in the formal, legal and organizational structure of the Issuer's Group:

- 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).
- The liquidation process of the subsidiary BoomLand Global Sp. z o.o. (whose sole shareholder was MoonDrip FZ-LLC) was completed. On 28 September 2026, the entity was removed from the register of entrepreneurs of the National Court Register.
- On 12 November 2026, the Issuer entered into an agreement to acquire a 40% interest in the subsidiary TapNice Sp. z o.o. (for PLN 62 thousand), thereby increasing its interest in the share capital of that entity to 100%.
- On 13 November 2026, the Issuer finalized the acquisition of a 50% interest in Mangra Games OÜ for the total amount of EUR 1.250 (joint venture).

4 Management Board's position on the possibility of achieving previously published result forecasts

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

5 Shareholders holding at least 5% of the total number of votes at the General Meeting and shareholdings of management and supervisory persons

Shareholders holding at least 5% of the total number of votes at the General Meeting as at the date of publication of this periodic report (24 November 2026), and changes in holdings since the publication of the previous periodic report (the report for the first half of 2026 was published on 25 September 2026):

	Number of shares	Nominal value	Percentage of capital	Percentage of votes	Change in holdings
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*	3,769,008	1,884,504	27.31%	29.14%	-2,587
Other shareholders	2,209,525	1,104,762	16.01%	11.16%	2,587
	13,800,107	**6,900,054**	**100.00%**	**100.00%**	

*Anibal Jose Da Cunha Saraiva Soares directly holds 44,008 shares and 3,725,000 shares through We Are One Ltd., in which he is the sole beneficial owner and the controlling entity.

Holdings of the Company's shares by members of the Management Board and Supervisory Board as at the date of publication of this report, and changes in holdings since the publication of the previous periodic report (the report for the first half of 2026 was published on 25 September 2026):

	Number of shares	Change in holdings
Karolina Szablewska-Olejarz	1,838,839	
Marcin Olejarz	1,982,735	
Anibal Jose Da Cunha Saraiva Soares*	44,008	-2,587
Marek Pertkiewicz	52,965	

* direct holding; additionally holds 3.725,000 shares indirectly

6 Indication of significant proceedings

None of the companies from the BoomBit Group is a party to significant proceedings pending before a court, an authority competent for arbitration proceedings or a public administration authority concerning liabilities or receivables of BoomBit S.A. or its subsidiary.

7 Transactions with related entities

Transactions with related entities are described in Note 18 to the interim condensed consolidated financial statements. No agreements were concluded within the Group on terms other than market terms.

8 Information on sureties or guarantees

In the current reporting period, the Group did not grant or receive any sureties or guarantees.

9 Other information which, in the issuer's opinion, is material for assessing its staffing, asset and financial position, financial result and changes therein, and information material for assessing the issuer's ability 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 date of publication of this report:

- ***Mini Golf Club:*** a multiplayer PvP (player versus player) game based on minigolf gameplay, released in January 2026. Players compete against opponents from around the world in a global ranking.
- ***Shuffleboard Club*****:** a multiplayer PvP (player versus player) game based on shuffleboard gameplay, released in January 2026. 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 based on curling competition, released in February 2026. It offers dynamic real-time matches and competition in global leagues.
- ***Lumberjack Driver:*** a combination of 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 varied tracks and upgrade their cars. It offers dynamic competition, component tuning and interactive pit stop mechanics.
- ***Bitcoin Farm Satoshi Empire:*** a strategic simulator and idle tycoon game released in June 2026, in which players build and develop a cryptocurrency mining empire. It offers process automation through managers, technological upgrades and participation in recurring events and seasonal challenges.
- ***Break & Build Simulator:*** an arcade construction simulator with elements of economic strategy, released in September 2026, in which players develop their own company from scratch. It offers demolition of old structures, sourcing and transporting resources, constructing new facilities, as well as upgrading tools and vehicle fleets and hiring employees.

At the same time, work is ongoing to systematically expand content and optimize monetization parameters in key games from the Company's portfolio, including *Hunt Royale, Big Helmets* and *Hunters Origin*. The implemented modifications are intended to increase gameplay depth and improve player retention by introducing new modes, unique content and expanded progression mechanics. In addition, a major update to *Dawn of Ages* is scheduled for January 2027.

The Group will also continue activities in game publishing and co-production, sales of BI solutions, provision of advertising services under the AppLifters brand and strategic cooperation with Turkish publishers.

Activities in the area of artificial intelligence (AI)

The Group is intensifying its activities in the area of artificial intelligence by developing proprietary AI-based engines dedicated to game creation and implementing them directly in operating processes. In addition, AI technologies are widely used in production, marketing activities and the creation of video content and graphics for games.

Cooperation agreement concerning the MyBots game

In June 2025, the Company entered into a cooperation agreement with the owner of the rights to the MyBots brand (the "Partner") and began work on a new game inspired by mechanics known from *Hunt Royale*.

Under the agreement, the parties undertook to jointly carry out a project to create a game that was ultimately to be co-owned by the Partner and the Company, with equal 50% interests. The Partner's contribution to the joint undertaking was to include, in particular:

- granting a license to intellectual property related to the MyBots brand, together with all creative elements 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 of 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 of recognizing quarterly inflows from the Partner in the total amount of USD 520 thousand, the Group concluded that the most appropriate approach is to apply an input method in accordance with IFRS 15. This method consists in recognizing revenue in proportion to the costs incurred to satisfy a given performance obligation, which reflects the stage of completion of the contract.

By the date of preparation of this report, the Group received a total of PLN 2.7 million under the above agreement, of which PLN 1.9 million in 2025 and PLN 0.8 million in 2026.

Market testing of the game (soft launch) began in February 2026. Since then, despite updates and improvements implemented in the game, MyBots has not achieved a sustained improvement in key player retention and monetization metrics. Due to the lack of prospects for an economically justified return on further expenditure, the Group decided to suspend work on the project. As a result, an impairment allowance was recognized for 100% of the carrying amount of the project, in the amount of PLN 822 thousand.

Agreement with ironSource for advertising mediation services

On 24 March 2025, BoomBit Games Ltd. entered into an agreement with ironSource for advertising mediation services (the "Agreement"). Under the Agreement, BoomBit Games Ltd will receive a Performance Bonus, the amount of which will depend on the average monthly level of revenue generated from advertisements through Unity mediation for a minimum period of 24 months from the date of signing the Agreement. The Performance Bonus payment terms 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 subsequent 12 months of the Agreement. The first prepayment, in the amount of USD 657 thousand, was received on 31 March 2025.

In connection with the end of the first settlement year, in April 2026, the Group received an additional USD 300 thousand, which resulted from actual advertising revenue being higher than assumed as at the date of entering into 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.

Agreement with Google for advertising mediation services

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

Mobile Esports

Mobile Esports is the developer of free-to-play platforms that enable users to compete and win real rewards. Each application is based on a different reward model:

- ***Mobile Esports: Play & Win*** - users participate in games in which they can win in-kind or material rewards, such as gift cards. Functionality enabling cash withdrawals is planned to be added in December 2026. Mobile Esports plans to launch 15-20 new titles with an integrated rewards engine by the end of the first quarter of 2027.

- ***Mobile Esports: Earn Bitcoin*** - users earn rewards in the form of SATS (small units of Bitcoin). In the area of storing and managing earned rewards, the company cooperates closely with the ZBD platform. Mobile Esports' proprietary rewards engine is currently integrated into more than 50 titles available in the App Store and Google Play.

As part of platform development, Mobile Esports created its own engine based on ZBD solutions, which enables players to earn SATS in mobile games ("bitcoin games"). In addition to creating its own titles, Mobile Esports acts as an integrator within the Group: it implements its reward solutions in titles of external partners and selected Group entities.

Revenue from bitcoin games in the third quarter of 2026 amounted to PLN 5.2 million.

Joint venture with Mangra Games OÜ

On 12 August 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 in studios such as Kwalee and Playrix. In line with the adopted assumptions, Mangra will be responsible for producing and sourcing new mobile games from the market, while BoomBit will act as their publisher. Mangra will also seek potential opportunities to carry out game projects for the PC platform.

An investment term sheet is also an integral part of the agreement, setting out preliminary terms under which the Company will ultimately be able to acquire a 50% interest in Mangra at a price equal to its nominal value. On 13 November 2026, the Company finalized the acquisition of a 50% interest in Mangra for the total amount of EUR 1,250. At the same time, the parties entered into a shareholders' agreement governing the principles of further cooperation.

From the financial reporting perspective, Mangra will be classified as a joint venture and accounted for in the consolidated financial statements using the equity method.

New commission fee structure on the Google Play and Apple App Store platforms

Google Play is introducing a split of the previous uniform commission fee of 30% into a service fee and a transaction fee of 5%. The new fee structure will be as follows:

Basic Model:

- First USD 1 million of annual revenue (regardless of transaction type and payment channel) - 10% rate (instead of 15%),
- Revenue above USD 1 million:
    - new installs - 20% Service Fee (+ transaction fee).
    - existing installs - 25% Service Fee (+ transaction fee) or 20% for transactions carried out through external links.

The "Level Up" program covers only games that meet the quality and technology guidelines specified by Google Play. Titles qualifying for the program will receive preferential rates for revenue exceeding USD 1 million:

- New installs - Service Fee reduction from 20% to 15% (+ transaction fee)
- Existing installs - Service Fee reduction to 20% (+ transaction fee) or to 15% for transactions through external links

Changes in fees will be introduced in stages by region. For each market, the implementation date will also be the cut-off date for distinguishing between "new" and "existing" installs:

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

Apple has also announced a modification to its commission structure. From the beginning of October 2026, the commission rate on transactions carried out in the App Store in the European Economic Area was reduced from 30% to 26%.

Class action proceedings against Google

Proceedings are pending against Google before the Competition Appeal Tribunal concerning commissions charged in connection with the distribution of applications and transactions carried out 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. A hearing in the case was held before the Competition Appeal Tribunal on 15-16 September 2026; subsequently, on 16 September 2026, the Competition Appeal Tribunal approved the settlement prepared by the parties. BoomBit Games Limited has the status of a 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 process of preparing the distribution plan among individual class members is currently ongoing. The next stage will be to conduct the claims submission and verification procedure and determine the final amounts due to individual class members. As at the date of preparation of this report, the Group has no information on the amount and timing of the amount that BoomBit Games Limited may obtain.

Macroeconomic factors

Among the macroeconomic factors that may affect the Group's development prospects in the current financial year, the Group identifies in particular volatility of the PLN exchange rate, which may adversely affect certain presented items of the Group's consolidated financial statements.

Interim dividend toward the expected dividend for 2026

On 28 September 2026, the Ordinary General Meeting of the Company adopted a resolution on the payment of an interim dividend toward the expected dividend for 2026 in the amount of PLN 3,312 thousand, i.e., PLN 0.24 per share.

The interim dividend for 2026 was paid to shareholders on 2 November 2026.

10 Indication of factors which, in the issuer's opinion, will affect its results in the perspective of at least the next quarter

In the perspective of at least the next quarter, the results achieved will be affected by the implementation of the Group's strategy, launches of new games and the activities described in section 9 above.

EVENTS AFTER THE REPORTING DATE

On 2 November 2026, the Company paid shareholders an interim dividend toward the expected dividend for the financial year 2026 in the amount of PLN 3,312 thousand (PLN 0.24 per share), in accordance with the resolution of 28 September 2026 referred to in section 9 of this report.

In order to simplify the capital structure and optimize the cost base, on 12 November 2026, the Company entered into an agreement to acquire from the existing shareholder a 40% interest in TapNice Sp. z o.o. ("TapNice") for PLN 62 thousand, thereby reaching a 100% interest in the share capital of that entity. Given TapNice's recurring operating losses and the exhaustion of the existing cooperation model, the continued operation of the company in its existing form ceased to be economically justified. The transaction will make it possible to eliminate unnecessary administrative costs and fully secure rights to the game portfolio within the Group.

On 13 November 2026, the Company finalized the acquisition of a 50% interest in the Estonian studio Mangra Games OÜ ("Mangra") for the total amount of EUR 1,250 and entered into a shareholders' agreement governing the principles of further cooperation (in performance of the framework agreement of 12 August 2026 referred to in section 9 of this report). The entity will be classified as a joint venture and accounted for in the Group's consolidated financial statements using the equity method.

V. MANAGEMENT BOARD'S STATEMENT

The Management Board of BoomBit S.A. composed of:

1) Marcin Olejarz - CEO
2) Anibal Jose Da Cunha Saraiva Soares - Vice CEO
3) Marek Pertkiewicz - Member of the Management Board

confirms that, to the best of its knowledge, the complete consolidated interim report and comparative data have been prepared in accordance with the applicable accounting principles and give a true, fair and clear view of the assets, financial position and financial result of the BoomBit S.A. Group.

The Management Board's Report presents a true picture of the development, achievements and situation of the BoomBit S.A. Group, including a description of principal threats and risks.

This complete consolidated interim report for the 9-month period ended 30 September 2026 was approved for publication on 24 November 2026.

Marcin Olejarz
CEO

Anibal Jose Da Cunha Saraiva Soares
Vice CEO

Marek Pertkiewicz
Member of the Management Board