

Auditor's report

passion

teamwork



quality

clarity

Independent Auditor's review report

on the interim condensed consolidated financial statements
of the Ten Square Games Spółka Akcyjna Capital Group
with its registered office at Wrocław
for the interim period from 1 January 2022 to 30 June 2022



INDEPENDENT AUDITOR'S REVIEW REPORT

To the Shareholders of Ten Square Games Spółka Akcyjna

on the interim condensed consolidated financial statements of Ten Square Games Spółka Akcyjna Capital Group for the interim period from 1 January 2022 to 30 June 2022

Introduction

We have reviewed the accompanying interim condensed consolidated financial statements of Ten Square Games Spółka Akcyjna Capital Group with its registered office at: Wrocław (50-416) at Traugutta 45 Street which comprise: the condensed consolidated statement of financial position as at 30 June 2022, the condensed consolidated statement on comprehensive income, the condensed consolidated statement of changes in equity, the condensed consolidated cash flow statement for the interim period from 1 January 2022 to 30 June 2022, and selected explanatory notes, hereinafter referred to as the interim condensed consolidated financial statements.

The interim condensed consolidated financial statements have been prepared in an electronic format as a file entitled *TSG SF 30.06.2022.pdf* and have been signed with electronic signatures by the Management Board of the Parent Company on 5 September 2022.

The interim condensed consolidated financial statements have been prepared in accordance with the International Accounting Standard 34 *Interim Financial Reporting*, as adopted by the European Union, hereinafter referred to as IAS 34.

Responsibilities of the Management Board

The Management Board of Ten Square Games Spółka Akcyjna is responsible for the preparation and presentation of the interim condensed consolidated financial statements in accordance with the IAS 34.

Electronic signature on the review report in Polish

Jolanta Sękowska
Statutory auditor no. 12749

Statutory Auditor conducting the review
On behalf of PKF Consult Spółka z ograniczoną odpowiedzialnością Sp. k.
The audit firm numer 477

Orzycka 6 lok. 1B
02-695 Warszawa
Wrocław Branch

Wrocław, 5 September 2022

Auditor's Responsibilities

Our responsibility is to express a conclusion on these interim condensed consolidated financial statements based on our review.

Scope of Review

We conducted our review in accordance with the National Standard on Review 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of the interim condensed consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures.

A review is substantially less in scope than an audit conducted in accordance with the National Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion on these interim condensed consolidated financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim condensed consolidated financial statements of Ten Square Games Spółka Akcyjna Capital Group for the six-month period ended 30 June 2022 are not prepared, in all material respects, in accordance with IAS 34.

