



PKF
Poland

30
Years

Independent Auditor's review report

on the interim condensed separate financial statements
of the Ten Square Games Spółka Akcyjna
with its registered office in Wrocław
for the interim period from 1 January 2023 to 30 June 2023



This document is a free translation of the independent auditors' report issued in Polish in electronic format. Terminology current in Anglo-Saxon countries has been used where practicable for the purposes of this translation to enhance understanding. The binding Polish original should be referred to in matters of interpretation.

INDEPENDENT AUDITOR'S REVIEW REPORT

To the Shareholders of Ten Square Games Spółka Akcyjna

on the interim condensed separate financial statements of Ten Square Games Spółka Akcyjna
for the interim period from 1 January 2023 to 30 June 2023

Introduction

We have reviewed the accompanying interim condensed separate financial statements of Ten Square Games Spółka Akcyjna with its registered office in Wrocław (50-416) Traugutta Street 45 which comprise: the interim condensed separate statement of financial position as at 30 June 2023, the interim condensed separate on comprehensive income, the interim condensed separate statement of changes in equity, the interim condensed separate cash flow statement for the period from 1 January 2023 to 30 June 2023, and selected explanatory notes, hereinafter referred to as the interim financial statements.

The interim financial statements have been prepared in an electronic format as a file entitled *TSG_SF 30.06.2023.pdf*, and have been signed with electronic signatures by the Management Board of Ten Square Games Spółka Akcyjna on 6 September 2023.

The interim 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.

Scope of Responsibilities

Responsibilities of the Management Board

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

Auditor's Responsibilities

Our responsibility is to express a conclusion on these interim 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 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 financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim condensed separate financial statements of Ten Square Games Spółka Akcyjna for the six-month period ended 30

June 2023 are not prepared, in all material respects, in accordance with 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 number 477

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

Wroclaw, 6 September 2023