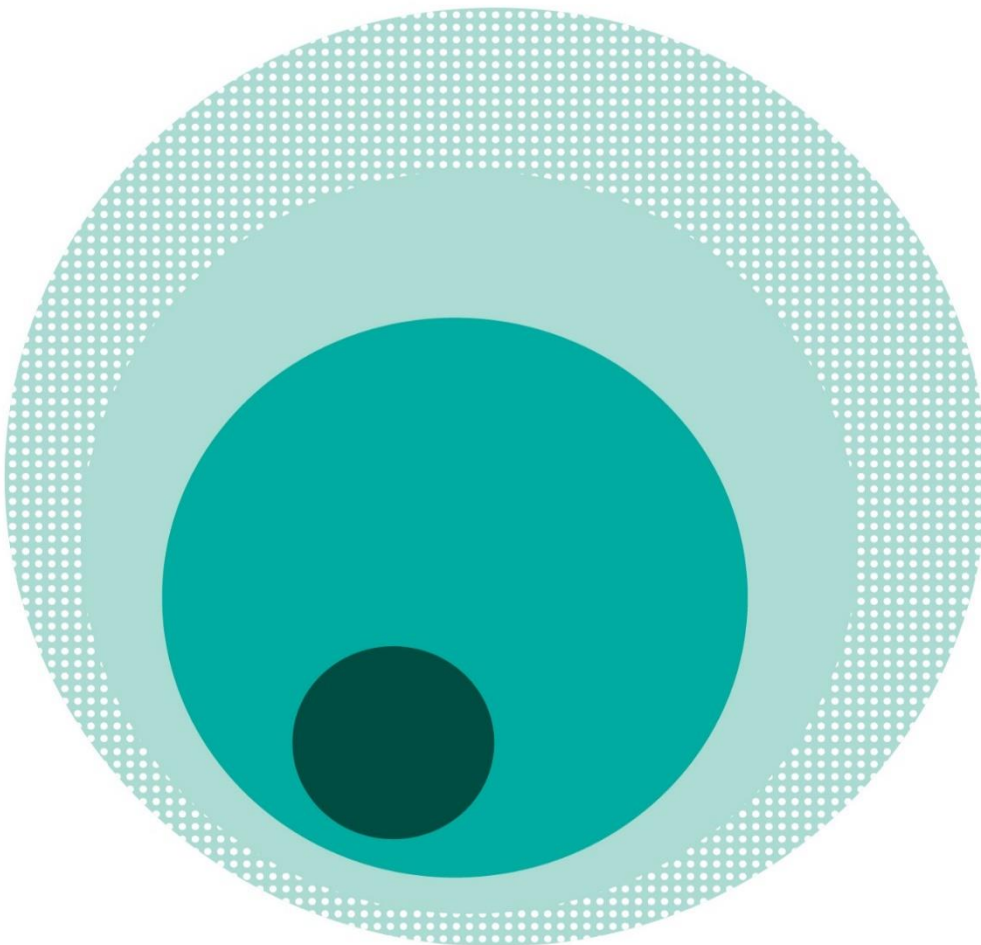


TEN SQUARE GAMES S.A.

INDEPENDENT AUDITOR'S REPORT ON REVIEW
OF INTERIM CONDENSED SEPARATE FINANCIAL STATEMENTS
FOR THE PERIOD FROM 01/01/2024 TO 30/06/2024

(UNAUTHORISED TRANSLATION FROM THE POLISH LANGUAGE)

26/08/2024



INDEPENDENT AUDITOR'S REPORT ON REVIEW

To the Shareholders and the Supervisory Board of Ten Square Games S.A.

Introduction

We have reviewed the interim condensed separate financial statements of *Ten Square Games S.A.* (hereinafter “the Company”) with its registered office in Wrocław, Traugutta 45, which comprise the interim condensed separate statement of financial position as at 30 June 2024, the interim condensed separate statement of profit or loss and other comprehensive income, the interim condensed separate statement of changes in equity and the interim condensed separate statement of cash flows for the period from 1 January 2024 to 30 June 2024 and selected notes and explanatory information (hereinafter “the interim condensed separate financial statements”).

The responsibility of the Company's Management

The Company's Management is responsible for the preparation and presentation of these interim condensed separate financial statements in accordance with International Accounting Standard 34 “Interim Financial Reporting” announced in the form of Commission Regulations.

The Auditor's responsibilities

We are responsible to express the conclusion on these interim condensed separate financial statements based on our review.

Scope of Review

We conducted our review in accordance with the National Standard on Review Engagements 2410 in the wording of the International Standard on Review Engagements 2410 “Review of Interim Financial Information Performed by the Independent Auditor of the Entity” adopted by Resolution No. 3436/52e/2019 by National Council of Statutory Auditors of 8 April 2019, as amended.

A review of these interim condensed separate financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, applying analytical and other review procedures.

A review is substantially less in scope than an audit conducted in accordance with National Standards on Auditing in line with the wording of International Standards on Auditing by Resolution No. 3430/52a/2019 by National Council of Statutory Auditors of 21 March 2019, as amended. Consequently the review 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 separate financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the interim condensed separate financial statements are not prepared, in all material respects, in accordance with International Accounting Standard 34 “Interim Financial Reporting” announced in the form of Commission Regulations.

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Agata Dominas
Key Certified Auditor (PL)
Licence No. 14027

on behalf of
UHY ECA Audyt
Spółka z ograniczoną odpowiedzialnością
No. 3886

Wrocław, 26.08.2024

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