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INDEPENDENT AUDITOR'S REPORT ON THE REVIEW

For the General Meeting and the Supervisory Board of Ten Square Games S.A.

Report on the review of the interim condensed financial statements

Introduction

We have reviewed the interim condensed financial statements of Ten Square Games S.A. (the 'Company'), which comprise: the interim condensed statement of financial position as at 30 June 2025, the interim condensed statement of comprehensive income, the interim condensed statement of changes in equity and the interim condensed statement of cash flows for the period from 1 January to 30 June 2025 and selected notes and explanatory information (the 'interim condensed financial statements').

Responsibility of the Company's Management

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

Auditor's responsibility

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

Scope of Review

We conducted our review in accordance with the National Standard on Review 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 a resolution of the National Council of Statutory Auditors.

A review of the interim condensed 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 the National Auditing Standards in the wording of the International Auditing Standards adopted by resolutions of the National Council of Statutory Auditors and the Board of the Polish Agency for Audit Oversight. As a result, the review is not sufficient to provide assurance that all significant matters that would have been identified during the audit have been disclosed. Accordingly, we do not express an audit opinion.

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Conclusion

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

Agata Dominas

Elektronicznie podpisany przez Agata Dominas
Data: 2025.08.25 10:01:15 +02'00'

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

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

Warsaw, 25.08.2025

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