

**SUSTAINABILITY STATEMENT  
OF THE TEN SQUARE GAMES S.A. CAPITAL GROUP  
AND TEN SQUARE GAMES S.A.  
FOR 2025**

Wrocław, 8 April 2026

*Translation only*

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## ESRS 2 GENERAL DISCLOSURES

### BP-1 GENERAL BASIS FOR THE PREPARATION OF SUSTAINABILITY STATEMENTS

The Ten Square Games Group was not subject to the reporting obligation introduced through the implementation of the Corporate Sustainability Reporting Directive for the financial year beginning on January 1, 2025 and ending on December 31, 2025. However, the Group decided to prepare this report on a voluntary basis, in a format aligned as closely as possible with the applicable regulations.

This 2025 report has been prepared on a consolidated basis, and the scope of consolidation is identical to that of the Financial Statements for the same period. Given its voluntary nature, this report was not subject to an audit by an external auditor.

For the purposes of this report, the terms “TSG” and the “Group” shall be understood to mean the parent company Ten Square Games S.A. together with its subsidiaries Play Cool Zombie Sport Games Sp. z o.o. and Rortos S.R.L.

The disclosures included in this report take into account information relating to the Group’s own operations. ESRS S4 disclosures describe relationships with consumers and end-users. Information relating to the value chain is included in the greenhouse gas emissions calculations.

This report does not apply any exemptions regarding the disclosure of information constituting particularly sensitive and confidential know-how or the results of innovation; nor does it omit information on anticipated developments and matters arising in the course of ongoing negotiations.

### BP-2 DISCLOSURE OF INFORMATION IN RELATION TO SPECIFIC CIRCUMSTANCES

The Group has defined time horizons based on a peer group analysis as follows:

- Short-term: 2025-2026
- Medium-term: 2027-2031
- Long-term: 2032-2050

For the purposes of preparing this report, the Group estimated selected value chain metrics for the calculation of greenhouse gas emissions. These metrics are described in the environmental section of the report - ESRS E1.

This is the second report prepared by the Group taking inspiration from selected CSRD guidelines. It has not been prepared as a report compliant with the CSRD and should not be regarded as fully aligned with all CSRD requirements. Nor does it include disclosures based on other regulations or generally accepted interpretations and standards relating to sustainability reporting.

Some information in this report has been disclosed by incorporation by reference in accordance with ESRS 1, section 9.1, Incorporation by Reference. However, the Group has not included in the report a table listing such references.

### GOV-1 ROLE OF ADMINISTRATIVE, MANAGEMENT, AND SUPERVISORY BODIES

#### Supervisory Board

As of December 31, 2025, the Supervisory Board consisted of the following members:

1. Rafał Olesiński – The Chairman of the Supervisory Board
2. Wiktor Schmidt
3. Marcin Biłos
4. Arkadiusz Pernal
5. Maciej Marszałek
6. Kinga Stanisławska.

	Women	Men
No. of people:	1	5
Percentage of each gender in the Supervisory Board structure	17%	83%

Between January 1, 2025, and December 31, 2025, there were no changes in the composition of the Supervisory Board. Four out of six members of the Supervisory Board meet the independence criteria specified by the Act on Statutory Auditors, Audit Firms, and Public Oversight of May 11, 2017.

Within the Supervisory Board of Ten Square Games S.A., two committees operate:

- **Audit Committee**
- **Nomination and Remuneration Committee**

**The Audit Committee** serves an advisory and consultative role, primarily overseeing the selection process of entities conducting the audit of the Company's standalone financial statements and the consolidated financial statements of the Company's capital group, as well as ensuring their independence. Additionally, the committee facilitates communication between these entities and the Company. The Committee may express non-binding opinions on all matters concerning the Company and submit proposals and initiatives to the Supervisory Board and the Management Board. The key responsibilities of the Audit Committee include:

- (i) monitoring the financial reporting process;
- (ii) monitoring the effectiveness of internal control systems, risk management systems, and internal audit processes, including those related to financial reporting;
- (iii) monitoring the performance of statutory audits;
- (iv) informing the Supervisory Board about the audit results and explaining how the audit contributed to the reliability of the Company's financial reporting, as well as the role of the Audit Committee in the audit process.

**The Nomination and Remuneration Committee** serves an advisory and consultative role for the Supervisory Board and the Company in matters related to the employment and remuneration of Management Board members. The Committee may express non-binding opinions on all matters concerning the Company and submit proposals and initiatives to the Supervisory Board and the Management Board, including those related to the employment and remuneration of key managers within the Company. The key responsibilities of the Nomination and Remuneration Committee include:

- (i) assessing candidates for Management Board positions, reviewing motions for the dismissal of Management Board members, and providing opinions to the Supervisory Board on these matters;
- (ii) determining and recommending candidates for appointment to the Management Board by the Supervisory Board, considering the necessary knowledge, skills, and experience required to manage the Company effectively;
- (iii) evaluating the structure, size, composition, and effectiveness of the Management Board and recommending any necessary changes to the Supervisory Board;
- (iv) determining the form and amount of remuneration for Management Board members, including incentive plans.

#### **Management Board**

As of December 31, 2025, the Management Board of the parent company of the Ten Square Games Capital Group consisted of:

1. Andrzej Ilczuk – President of the Management Board,
2. Janusz Dziemidowicz - Member of the Management Board,
3. Magdalena Jurewicz Member of the Management Board.

	Women	Men
No. of people:	1	2
Percentage of each gender in the Management Board structure	33%	67%

There were no changes in the composition of the Management Board during 2025. In the past year, the Ten Square Games Management Board did not include any members serving as employee representatives.

The double materiality assessment carried out by the Ten Square Games Group identified material impacts, risks or opportunities in relation to the topics listed in the table below. These topics were appropriately mapped to the thematic areas of the Ten Square Games Group's ESG Strategy, under which responsibility at the Management Board level was assigned for oversight of the respective ESG topics.

ESG matter	ESG Strategy Objective
Climate change	We will reduce Scope 1 and Scope 2 emissions
	We will reduce Scope 3 emissions
	We are raising climate awareness at Ten Square Games
	We will engage players in climate action
Own workforce	We will build an inclusive and friendly work environment
	We will eliminate pay inequalities
	We will support the development of our employees
Consumers and end users	We will foster good relationships with players and among players
Business governance	We will implement a comprehensive ESG due diligence process
	We will ensure an adequate level of ESG risk management
	We will provide support for the implementation of ESG initiatives

The responsibility for achieving specific goals aligns with the division of duties among the Management Board members. The Company's governance structure ensures effective oversight of sustainability-related matters.

The diverse expertise of the Supervisory Board members, covering areas such as law, technology, finance, business operations, and investments, enables a comprehensive assessment of the Company's impact on its environment and effective management of ESG-related risks and opportunities.

The Supervisory Board leverages its competencies to ensure that the strategy of Ten Square Games S.A. integrates sustainability considerations as an essential part of the Company's operations. This includes overseeing compliance with legal regulations as well as evaluating the materiality of ESG issues, their impact on the Company's long-term value, and their significance for stakeholders.

#### Key areas of knowledge and skills for ESG oversight:

- **Law and Regulatory Compliance** - the Chairman of the Supervisory Board possesses legal expertise, enabling oversight of the Company's compliance with ESG regulations and reporting requirements.
- **Sustainability and Technology** - Supervisory Board members have experience in implementing ESG strategies in technology companies, with notable expertise in obtaining B Corp certification. This certification requires meeting high standards of corporate social and environmental responsibility and ensuring the company's long-term impact on its surroundings. These competencies facilitate the identification of best practices for integrating ESG into business operations and their effective implementation within the Company.
- **Integration of ESG into the business model** - The presence of a Company co-founder on the Board provides a strategic perspective, allowing for the assessment of how ESG initiatives align with the Company's long-term development.
- **Financial analysis and materiality assessment** - Board members have experience in finance, enabling a proper evaluation of the materiality of ESG factors in relation to the Company's financial performance and long-term growth potential.
- **Social aspects of ESG** - the Board has expertise in capital investments and diversity initiatives, supporting the development of equal opportunity strategies and the Company's social engagement efforts.
- **Digital business management and value chain** – The knowledge and experience of Board members in e-commerce, marketing, and digital sales contribute to the Company's responsible management of its impact on users and business partners.

Responsibility for the management of sustainability-related impacts, risks and opportunities is aligned with the division of responsibilities within the Management Board. Activities in this area are coordinated by the ESG Team established at Ten Square Games in November 2024. The ESG Team consists of a member of the Management Board and representatives of the Legal, HR, and IR, PR & ESG functions. The Team is responsible for monitoring ESG activities across the TSG Group and ensures an

interdisciplinary approach to the management of key environmental, social and governance matters. Depending on business needs, other specialists may also be involved in the Team's work to provide subject-matter expertise. The person coordinating ESG activities has experience in the implementation, monitoring and reporting of ESG initiatives, supported by relevant academic qualifications. In 2025, selected members of the Team participated in ESG training.

The ESG Team works with the Company's Management Board on the management of sustainability-related impacts, risks and opportunities. Its members include Magdalena Jurewicz, Member of the Management Board of Ten Square Games S.A., whose participation in the Team's work ensures the ongoing flow of ESG-related information to the Management Board. The Team meets as required. In 2025, the Team's work focused primarily on analyzing regulatory developments in ESG reporting, in particular the "Stop-the-clock" Directive adopted in April 2025 and the planned narrowing of the group of companies subject to reporting obligations, including the removal of Ten Square Games from the scope of mandatory ESG reporting. In connection with the change in the ESG reporting timetable and the Company's ultimate exclusion from the group of entities subject to mandatory reporting, the Supervisory Board was kept informed on an ongoing basis of changes in legal regulations and their potential implications for the Company.

In 2024, the Management Board of Ten Square Games participated in workshops on the development of the TSG Group Strategy and in the double materiality assessment, the results of which were adopted by way of resolutions. Following consultation with the Company's Audit Committee, ESG risks were incorporated into the TSG Group's risk matrix. No workshops of a similar nature were held in 2025.

In view of the regulatory changes, in 2026 the ESG Team plans to recommend that the Management Board review the ESG Strategy and the objectives developed by the Company in this area, including those related to the assurance of the ESG report.

The Company has not established an internal auditor as a separate organizational unit. In the event of identifying significant risks, the Company utilizes external experts, commissioning independent audits of selected areas of its operations. Internal control systems, risk management, and compliance with legal regulations (compliance) are managed within the existing management structure and through the activities of the finance and legal teams. Sustainability activities are continuously monitored by the ESG Team.

## **GOV-2 INFORMATION PROVIDED TO THE ADMINISTRATIVE, MANAGEMENT, AND SUPERVISORY BODIES OF THE ENTITY AND SUSTAINABILITY RELATED ISSUES ADDRESSED BY THEM**

### **Impacts, risks, and opportunities**

In 2025, representatives of the ESG Team consulted with the Management Board on sustainability-related activities across the Group. The Company decided to prepare the 2025 report even though it is not legally required to do so and will be removed from the group of companies subject to mandatory reporting on these matters.

In response to changes in the legal framework for ESG reporting, the ESG Team plans in 2026 to review the double materiality assessment, the objectives set out in the ESG Strategy, and the standard applied to sustainability reporting. The main matters discussed with the Management Board and the Supervisory Board concerned regulatory developments in sustainability reporting and the implications of the Company's potential exclusion from the group of entities required to report.

The Management Board and the Supervisory Board took material impacts, risks and opportunities into account when defining the objectives of the ESG Strategy.

The Management Board of Ten Square Games was involved at every stage of the work undertaken to develop the current ESG Strategy of the Ten Square Games Group. As part of this process, the Management Board set priorities for the management of the material risks, opportunities and impacts identified as material in the double materiality assessment and described in this report.

### **Due diligence process**

Within the Ten Square Games Group, due diligence is understood as an ongoing process aimed at identifying adverse impacts in sustainability matters and taking action to eliminate or reduce their occurrence. The TSG Legal Department is responsible for safeguarding the alignment of the TSG Group's activities with due diligence processes. In close cooperation with the TSG Legal Department, the ESG Team periodically reviews compliance with due diligence processes, as well as following any material changes in applicable laws and regulations. The Company's Management Board is informed of any need to amend the due diligence process following the entry into force of changes in legal regulations affecting the due diligence processes operating within the Group. At least once a year, the Management Board informs the Supervisory Board about the due diligence processes in place within the Group and any changes made to them since the previous update provided in this regard.

**Policies, actions, and metrics**

The TSG Management Board approves all policies in force within the Company by way of resolutions. It also recommends the adoption of such policies across the Group companies. The ESG Team keeps the Management Board informed about the policies implemented within the Company and the Group, as well as their role in supporting the due diligence process. No new policies were introduced in the Company in 2025.

Actions taken in this area in 2025 included, among others, training for leaders on inside information. In December 2025, 40 leaders participated in the training, followed by an additional 11 leaders in January 2026. In 2026, mandatory training is being provided to all employees across the Group.

**GOV-3 INCORPORATING SUSTAINABILITY PERFORMANCE INTO INCENTIVE SYSTEMS**

Sustainability performance is not included in the incentive systems for the governing bodies of the TSG Group.

**GOV-4 DUE DILIGENCE STATEMENT**

Key elements of the due diligence process	Key points in the sustainability statement
Integration of due diligence into governance, strategy, and business model	G1-1 , S1-1, S4-1
Collaboration with stakeholders affected by the entity at all key stages of the due diligence process	SBM-2, S1-2, S4-2
Identification and assessment of adverse impact	SBM-3
Taking actions to mitigate identified adverse impact	S4-3, S1-3
Monitoring the effectiveness of these efforts and communicating relevant information	S4-4

**GOV-5 RISK MANAGEMENT AND INTERNAL CONTROL OVER SUSTAINABILITY REPORTING**

Given the absence of a mandatory sustainability reporting obligation for both the Group and its parent company, Ten Square Games, the Company has not established detailed internal control processes over the disclosures included in this report.

During the work of the ESG Team, it was established that sustainability reporting is the responsibility of the Director of IR, PR & ESG, in collaboration with other ESG Team members. Their responsibilities include:

- coordinating activities related to data collection from various business areas.
- providing information on the Company's sustainability initiatives.
- verifying the completeness and integrity of data supplied by different departments within the Group.

The sustainability reporting process has been designed to ensure transparency and reliability. At this stage, it includes the following steps:

- defining the content of the report,
- collecting data,
- verifying data in collaboration with the financial controller,
- developing the final sustainability report content,
- approval of the report by the Management Board.

The sustainability reporting process involves collaboration with various organizational units within the TSG Group. All participants in the process had the opportunity to familiarize themselves with the new reporting requirements under the European Sustainability Reporting Standards (ESRS) as part of the Double Materiality Analysis (DMA) process.

The identification and management of risks related to sustainability reporting form part of responsible management. The TSG Group identifies and assesses risks that may affect the completeness, reliability and compliance of sustainability reporting with applicable regulations. The Company is currently not subject to reporting obligations under the CSRD and, in light of the sustainability reporting simplification package announced by the European Commission in February 2026, referred to as the "Omnibus", the TSG Group will be excluded from the obligation to report on sustainability matters. Accordingly, most of the key risks previously identified in connection with the reporting process will no longer apply to the Group, even if the Group continues to prepare such reports on a voluntary basis.

The main risks identified in this area within the TSG Group include:

- regulatory risk - non-compliance with legal requirements and regulations,
- risk of data completeness and integrity - ensuring accurate and consistent data collection,

- risk of estimation accuracy - stemming from methodologies or assumptions used in calculations,
- limited availability or lack of data - from suppliers and other partners in the value chain.

## **SBM-1 STRATEGY, BUSINESS MODEL AND VALUE CHAIN**

The Ten Square Games Group is a leader in the market for innovative hobby-themed mobile games that accompany players for many years. The Group's business model is based on offering free-to-download games monetized through in-app purchases made by players. Games developed by the Ten Square Games Group are intended for adult users aged 18 and over.

The TSG Group's strategy and business model are described in detail in Note 2 to the Management Board Report on the activities of the Ten Square Games Group for 2025.

To better understand the needs of the audiences of its largest products, the Group conducts research to verify the profile of its users. The findings have confirmed that men represent the majority of players of the Group's flagship titles. The most recent study was conducted in March 2025 in the form of a survey and included both quantitative and qualitative questions. Its purpose was to develop in-depth profiles of Fishing Clash players. The study collected information on in-game behavior, gameplay motivations, general gaming habits, real-world interests and hobbies, with particular emphasis on fishing, social media use, and respondents' demographic characteristics. Based on the results, Fishing Clash players were assigned to four main personas. A total of 5,060 players took part in the study.

### **1. Relaxed Explorer**

This segment is dominated by men (78.5%), with an average age of 47, most of whom are employed full-time. Players in this group are primarily based in the United States, Poland and Germany. Their main motivation is relaxation and calm engagement with the theme of fishing. They view Fishing Clash as an accessible digital extension of their recreational hobby, which they engage with occasionally.

### **2. Community-Oriented Player**

This segment consists predominantly of men (84.8%), with an average age of 42. More than half are employed full-time and live in small and medium-sized towns. These players are strongly motivated by the social aspect of the game - they value belonging to a group, competing together and participating in fishing communities. For them, the game provides a space for building relationships around a shared passion.

### **3. Independent Angler**

This segment has the highest share of men among all groups (88.2%), with an average age of 45. Most are professionally active and live in a wide range of locations, from rural areas to large urban centres. These players are self-reliant, consistent and focused on achieving their own goals. They combine recreational fishing in real life with engagement in the mobile game, treating it as a space for development and skill improvement.

### **4. Competitive Strategist**

This segment is made up mostly of men (82.6%), with an average age of 48, and most are professionally active. They come from a variety of residential settings. Their main motivation is competition and achieving strong results. For them, Fishing Clash serves as a platform for strategic competition, both on an individual basis and within the community.

In the case of Hunting Clash, the study was conducted in May 2025 and covered 3,598 unique, properly completed questionnaires. The methodology was consistent with that applied in the Fishing Clash study.

The results indicate that the Hunting Clash community can be described through one dominant persona - the "After-Hours Hunter". He is a middle-aged man, with an average age of 49, professionally active, who treats the game as a daily way of staying connected to his passion for nature and outdoor activities.

Men account for nearly 92% of players. The majority of the community is professionally active (approximately 63%), while retirees represent a significant group (16%). Players most commonly live in medium-sized cities as well as suburban and rural areas. Their favorite leisure activities include mobile gaming, watching television and films, fishing, and handicrafts.

More than one-third of players are actively involved in hunting in real life. Most commonly, this takes the form of recreational hunting, both for big game (61.0%) and small game (60.8%). Players also report watching hunting-related programmes (51.1%) and reading magazines and websites dedicated to hunting (approximately 30%). Hunting is most often occasional in nature, taking place "every few months" (30.7%) or "once or twice a month" (17.0%). In this context, the mobile game provides a more accessible, everyday way of maintaining a connection with this passion.

Based on a voluntary survey conducted among Wings of Heroes players, the fans of this title were found to be mature individuals, with the average player aged around 49. The player base is predominantly male, with men accounting for approximately 98% of players. They share common interests, including history, aviation and outdoor activities.

Wings of Heroes players are interested in expanding their knowledge of flying and history. They are also keen to play realistic flight simulator.

Information on the Group’s largest markets in terms of revenue generated is presented in the Consolidated Financial Statements of the TSG Group prepared as at December 31, 2025, in Note 1.6: Revenue - geographical breakdown.

The structure of the Group is presented in the Financial Statements of Ten Square Games S.A. prepared as at December 31, 2025, in Note 7 - Group structure, while the shareholder structure of Ten Square Games S.A. is described in detail in Note 6 to the Financial Statement.

**Business Strategy Goals Related to ESG**

Ten Square Games is a developer of hobby-themed mobile games, with its main products available in external mobile app stores across major markets. The Company's ambition is to be a leader in the market segments where its games are available. To achieve this, TSG actively acquires users worldwide, encourages engagement with its products, and strives to ensure long-term player retention. The business model of Ten Square Games S.A. is based on the ability to reach the right audience and create an engaging online entertainment space that players will want to return to regularly. Understanding and meeting the needs of the end user are at the core of Ten Square Games S.A.'s operations.

To this end, events related to climate change mitigation are regularly included among the activities prepared for players. The Group develops such events, most often in cooperation with external partners, who educate players about climate change, support specific institutions in their climate-related initiatives, and encourage players to expand their knowledge in this area. In this way, the product team also broadens its understanding of climate change. Environmentally themed events in the Group’s main games form a permanent part of the events calendar. This is one of the Group’s business activities that is positively received by players. These events typically result in financial support being provided to a specific institution.

The mobile gaming market is evolving rapidly, and the Group’s business offering must respond to the diverse needs of players. For this reason, the Group places strong emphasis on its people and on providing them with a working environment that fosters creativity, as well as training that supports the development of their skills. Initiatives undertaken in this area support the delivery of the TSG Group’s business strategy. To meet players’ changing expectations, TSG regularly consults player groups on changes planned for individual titles. Feedback from players informs the process of designing events and introducing new in-game features. This approach directly supports the achievement of the Group’s business objectives.

Ten Square Games is committed to player safety both through the implementation of procedures that protect players’ personal data and through measures designed to eliminate hate speech, discrimination and other inappropriate behavior from its games. To this end, the Group has prepared a “Code of Conduct” for players, which includes guidance on safe online behavior, examples of unacceptable conduct among players, and methods for reporting such behavior. These measures enhance players’ sense of comfort when using the Group’s products, thereby supporting Ten Square Games’ business objectives.

The sustainability-related targets, together with their respective time horizons, are presented below. These targets will be reviewed in 2026 in light of the changing regulatory environment and the Company’s exclusion from the group of entities subject to mandatory reporting.

ESRS thematic area	Goal in line with the strategy	2025	2030	2050
E1	Reduction of Scope 1 and Scope 2 emissions	By the end of 2025, we will establish reduction targets for Scope 1 and Scope 2 GHG emissions.	We will validate our targets with the Science-Based Targets Initiative (SBTi).	We will strive to achieve neutrality in Scope 1 and Scope 2 emissions.
E1	Reduction of Scope 3 emissions	We will calculate and set targets for significant categories of Scope 3 GHG emissions.	We will validate our targets with the Science-Based Targets Initiative (SBTi).	We will take actions to reduce emissions in significant categories.
E1	Raising Climate Awareness at Ten Square Games	We will organize or participate in initiatives that raise climate awareness among Ten Square Games employees.	Continuing to organize and participate in initiatives that raise climate awareness among Ten Square Games employees.	Ongoing organization and engagement in initiatives that raise climate awareness among Ten Square Games employees.

ESRS thematic area	Goal in line with the strategy	2025	2030	2050
E1	Engaging players in climate action	Providing players with opportunities to participate in our climate action initiatives through in-game events.	Maintaining the practice established in the short-term horizon.	Sustaining the practice implemented in the short-term horizon
S1	Building an inclusive and supportive work environment	Developing supportive policies and processes. Joining the Diversity Charter and Women in Gaming initiatives.		
S1	Eliminating pay inequalities	We will calculate the adjusted gender pay gap at Ten Square Games.	We will implement actions to minimize the adjusted gender pay gap.	We will strive to reduce the pay inequality index to 0%
S1	Fostering the development of employees	We will assess the training needs of our employees, update the development path for key employee groups, and implement training monitoring within the Group	Continuation of actions planned in the short-term horizon, creation of comprehensive development path maps	Continuation of actions planned in the short- and mid-term horizon, creation of comprehensive development path maps.
S4	Fostering positive relationships with and among players	We will assess players' needs regarding comfort and relationships, both among players and between Ten Square Games and its players.		
G1	Implementation of a comprehensive ESG due diligence process	We will develop policies that support ethical conduct within the Ten Square Games Group. We will establish effective communication methods on ethical behavior, including training modules.		
G1	Ensuring an adequate approach to risk management	We will introduce necessary modifications to risk maps and actively assess risks and opportunities related to sustainable development.		
G1	Ensuring support for the implementation of ESG initiatives	We will establish an internal team to support sustainable development initiatives.		

From the Group's perspective, the impact of the end customer on the product development strategy and the Group's business model should be considered material. If changes introduced to a game are not accepted by users, the Company is forced to revise the measures taken and modify the product. This involves additional time and resources and may affect the Group's financial performance.

In pursuit of the highest quality of services, the Group condemns all forms of discrimination and supports its efforts with automated chat filters that help identify vulgar, offensive or discriminatory language. In cases of verbal aggression, the Group may block the offending player's access to the game. In particularly serious cases, the Group encourages any player who feels they are the target of aggression to cooperate with law enforcement authorities.

The products developed by the Group are virtual goods. Information on how to use the games is available on the Company's website and directly within the game application.

In the event of any doubts regarding the use of a game, each player has access to the game's terms of use, in-game virtual guides and the Customer Support centre, which provides responses within no later than 48 hours.

Ten Square Games does not operate in the fossil fuel sector, chemical production, the manufacture of controversial weapons or the cultivation and production of tobacco.

A challenge for Ten Square Games in the future will be to establish CO2 emission reduction targets, particularly for Scope 3 emissions. In the long term, this project may affect the way the Group develops and maintains its games. In 2025, measures were taken across each of the Group's products to reduce game loading times. These activities will continue in 2026.

**Assessment of current products or services and key markets and customer groups in relation to sustainability goals**

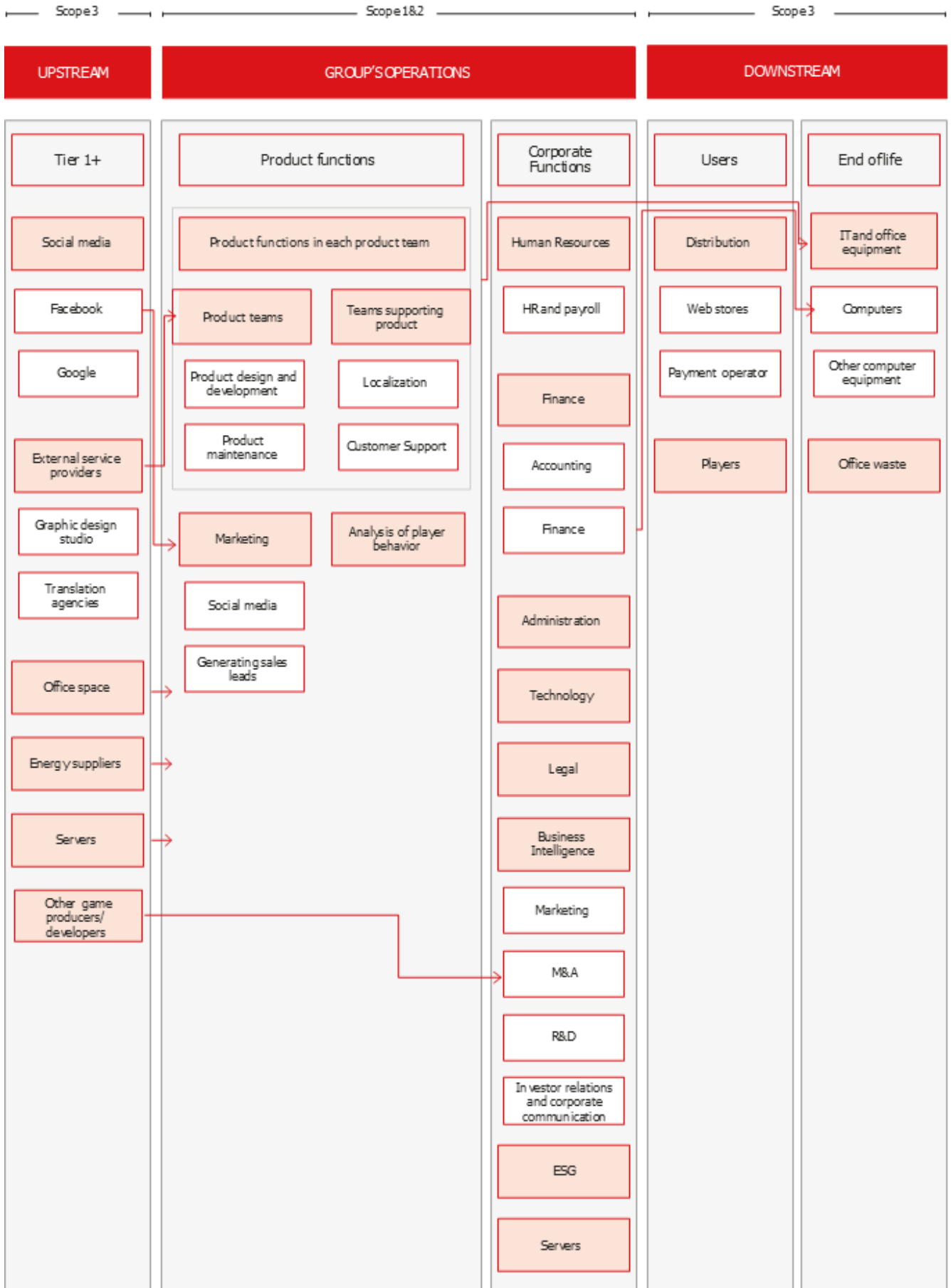
Ten Square Games leverages its products, such as Fishing Clash and Hunting Clash, not only to provide entertainment to millions of players worldwide but also as a platform for raising environmental and social awareness. Through initiatives like the Green Game Jam and Make Green Tuesday Moves, the company actively engages players in environmental protection efforts, promoting themes related to the restoration of aquatic ecosystems and sustainable fishing. These initiatives not only enhance player engagement but also strengthen the company's reputation as a responsible entity within the gaming industry.

The key markets for the company's products are the USA and Europe, where the diversity of players allows for the implementation of solutions that reflect varied needs and values. Efforts toward diversity and inclusion, both within the products and the organization, support Ten Square Games' ESG strategy. Diverse teams within the company enhance the ability to effectively respond to customer needs, fostering innovation, product development, and strengthening adaptability in dynamically evolving markets.

The introduction of the Code of Conduct for players promotes responsible and ethical gameplay, ensuring a positive environment for the gaming community. In 2024, the company conducted a survey to assess players' awareness of this document. These efforts help build customer loyalty and trust.

Through such initiatives, the company's products support sustainability goals such as climate change mitigation, responsible consumption, environmental education, and the promotion of equality. At the same time, these actions align with Ten Square Games' business objectives by strengthening its brand reputation, increasing player engagement, improving customer retention, and creating a competitive advantage in key markets.

**Value chain of TSG Group**



## **SBM-2 INTERESTS AND OPINIONS OF STAKEHOLDERS**

The company identified the main stakeholder groups through a two-stage process using the following research tools:

- questionnaire survey conducted among representatives of all key management areas within the company.
- questionnaire survey conducted with subject matter experts within the company.
- questionnaire survey and structured interviews with five representatives of the company's external stakeholders.

For each stakeholder, the bidirectional influence was assessed: the company's influence on the stakeholder, and the stakeholder's influence on the company. The strength of influence was evaluated on a six-point scale: 6 - Very strong, 5 - Strong, 4 - Above average, 3 - Below average, 2 - Minimal, 1 - No influence.

The five identified stakeholder groups are:

- consumers
- employees
- suppliers
- legislative bodies and public administration
- investors and potential investors.

The company engages in dialogue with all stakeholder groups, focusing on informing stakeholders about Ten Square Games S.A.'s current operations and monitoring stakeholder opinions to effectively address emerging needs and expectations.

The company has provided dedicated email contact points on its website, allowing stakeholders to reach out regarding: partnerships and media inquiries, technical support, reporting violations of laws and internal regulations at Ten Square Games S.A.

A description of the scope and intensity of Ten Square Games S.A.'s engagement with these key stakeholder groups is presented below.

### Consumers - Players

The company maintains both proactive and reactive communication with its consumers—players. This communication occurs directly through organized online meetings and indirectly via media channels and social media platforms. Additionally, the company conducts numerous discussions and tests involving players to gather feedback on ideas for further developing its projects. Insights from these interactions are continuously relayed to the teams responsible for product development strategies to ensure the best alignment with players' needs and maximize the chances of business success for each project.

Discord is becoming an important communication channel with players. The TSG Group launched its activity on this platform in February 2025. As at the end of 2025, the Discord community had more than 27,500 users. The TSG Group conducted 12 surveys collecting community feedback on various issues related to game development, and the results directly informed actions taken by individual teams.

### Employees

Employees are the greatest asset of the Group. Retaining the most talented individuals who can create games that engage millions of players is one of the Group's top priorities. The company maintains ongoing dialogue with employees through various communication channels, including meetings, mailings, surveys, opinion studies (Pulse Check), periodic reviews, and feedback sessions.

Ten Square Games has also implemented the WhistBoard platform, which allows employees to report potential irregularities through direct contact, an anonymous submission, or a confidential contact form.

### Suppliers

The Ten Square Games Group collaborates with major global IT service providers. Communication with suppliers takes place through established business communication channels, including individual business meetings, online meetings, and email correspondence.

Ten Square Games enters into agreements based on fair cooperation principles, ensuring that they align with the internal policies of both parties.

### Legislative bodies and public administration

The company timely fulfills its public-law obligations.

Since 2018, Ten Square Games' shares have been listed on the Warsaw Stock Exchange (GPW). The company complies with all disclosure requirements for publicly traded companies, including the publication of current and periodic reports.

In its relations with public administration, the company prioritizes transparency and ensures that required information is provided on time.

### Investors and Potential Investors

Ten Square Games complies with all disclosure requirements for publicly traded companies, including the publication of current and periodic reports.

The company places the highest importance on transparency in its relations with the capital market. Detailed and clear information about key operational and corporate events is provided to stakeholders through reports, press releases, and updates on the company's website. This includes changes in strategy and future plans.

Ten Square Games actively engages in direct dialogue with investors through meetings, conferences, teleconferences, and by responding to inquiries from both individual and institutional investors. After each financial results publication, the company organizes market conferences and investor Q&A sessions. Additionally, Ten Square Games hosts an open day for capital market representatives, offering them a closer look at the company's operations.

Information about the company and its current activities is available in both Polish and English.

Ten Square Games participates annually in multiple international and domestic investor conferences and selected events for retail investors.

The company offers real-time remote voting during General Meetings of Shareholders, should shareholders express such a need.

## **SBM-3 SIGNIFICANT IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERCONNECTIONS WITH STRATEGY AND BUSINESS MODEL**

### **Materiality assessment: significant impacts**

In the conducted materiality assessment, Ten Square Games identified areas where the Group exerts a significant impact.

Impact categorization			Impact characteristics					
ESRS topic	Material topic (Sub-Sub-topic) / Dependencies	The name of the impact	Positive/negative impact	Potential/real	Time perspective	Which element of the value chain is the impact related to?	Does it result from the business model and/or business strategy?	Description of impact
E1	Climate change mitigation	Impact on emission reduction through organized actions in Ten Square Games' games	Positive	Real	from short-term to long-term	Downstream	The impact stems from the business model	The Group has a positive impact on climate change through in-game events, the results of which translate into real-world climate action.
E1	Energy	Impact on greenhouse gas emissions	Negative	Real	from short-term to long-term	Own operations	The impact stems from the business model	For operational purposes, Ten Square Games Group consumes electricity and fuels, and also purchases services and goods that are associated with emissions in Scope 3 according to the GHG Protocol methodology.
S1	Job security	Impact on job stability and security through the formulation of recruitment and offboarding practices.	Positive	Real	from short-term to long-term	Own operations	Business strategy	The Group has a positive impact on job security by adhering to market standards in employee recruitment, employment, and potential departure from the company. The Group provides job descriptions for various positions and conducts regular feedback processes.
S1	Working hours	Impact on number of tasks assigned to employees.	Positive/Negative	Real	from short-term to long-term	Own operations	Business strategy	The Group has a positive impact on employees' working hours by controlling the amount of tasks and hours worked within a given month. The Company monitors staffing needs in relation to the number of planned tasks and conducts necessary recruitment. The Group may have a negative impact on employees' working hours in situations involving.
S1	Adequate remuneration	The impact on employee remuneration through the	Positive	Real	from short-term to long-term	Own operations	Business strategy	The Group has a positive impact on fair employee compensation through the formulation of a remuneration policy. The Company has implemented a

Impact categorization			Impact characteristics					
ESRS topic	Material topic (Sub-Sub-topic) / Dependences	The name of the impact	Positive/negative impact	Potential/real	Time perspective	Which element of the value chain is the impact related to?	Does it result from the business model and/or business strategy?	Description of impact
		formulation of a remuneration policy.						Remuneration Regulations and an Additional Benefits Regulations. The Company regularly conducts a market salary benchmark, monitors employee salaries (and makes necessary adjustments), and carries out official salary increase processes.
S1	Dialogue with employees	The impact on dialogue with employees is achieved through regular communication within the Group..	Positive	Real	from short-term to long-term	Own operations	Business strategy	The Group maintains regular dialogue with employees through cyclical meetings known as "couchtalks," where employees have the opportunity to ask any questions to the management and other company departments. Regular employee satisfaction surveys are conducted. Furthermore, the company continuously communicates all important events and informs employees about financial results. The company also holds regular elections and engages in dialogue with Employee Representatives.
S1	Work-life balance	Impact on the number of tasks assigned to employees.	Positive/Negative	Real	from short-term to long-term	Own operations	Business strategy	The Group has a positive impact on ensuring work-life balance for employees by monitoring the number of tasks and hours worked within a given month. The company monitors staffing needs in relation to the number of planned tasks and conducts necessary recruitment. The company keeps track of unused employee vacation days and educates leaders about the importance of rest. The company offers benefits to its employees that can have a positive impact on their well-being. The Group may have a negative impact on employees' work time in situations involving unplanned tasks or temporary staff shortages. Employees have the opportunity to report any inconsistencies through the Whistleblower procedure.
S1	Occupational Health and Safety	The impact on occupational health and safety is achieved through the implementation of safety procedures and regular training	Positive	Real	from short-term to long-term	Own operations	Business strategy	The Group exerts a positive impact by implementing safety procedures (e.g., fire safety procedures), conducting regular health and safety training for employees, and performing workplace safety audits. The company has conducted a workplace risk assessment and provides ergonomic workstations. Additionally, the company has a remote work policy and a resolution regarding the purchase of corrective glasses. The company ensures health prevention for employees through the offered benefits.
S1	Equal treatment and equal opportunities	Impact through the implementation of the Anti-Harassment, Anti-Discrimination, Anti-Molestation, and Other Undesirable Behavior Policy.	Positive	Real	from short-term to long-term	Own operations	Business strategy	The Group exerts a positive impact through the implementation of the Anti-Harassment, Anti-Discrimination, Anti-Molestation, and Other Undesirable Behavior Policy. The company conducts education for employees and candidates on diversity and equal treatment. Employees have the opportunity to report any inconsistencies through the Whistleblower procedure.

Impact categorization			Impact characteristics					
ESRS topic	Material topic (Sub-Sub-topic) / Dependencies	The name of the impact	Positive/negative impact	Potential/real	Time perspective	Which element of the value chain is the impact related to?	Does it result from the business model and/or business strategy?	Description of impact
S1	Gender equality and equal pay for work of equal value	The company exerts a positive impact through the formulation of a compensation policy and the implementation of a policy to prevent mobbing, discrimination, harassment, and other undesirable behaviors.	Positive	Real	from short-term to long-term	Own operations	Business strategy	The company exerts a positive impact on pay equality by formulating a compensation policy. The company conducts regular salary reviews for its employees at least twice a year and monitors the gender pay gap, implementing any necessary corrective actions. Furthermore, the company provides employee education on compensation policies. The company has implemented a policy to prevent mobbing, discrimination, harassment, and other undesirable behaviors and conducts training for employees and candidates in this regard. Employees have the opportunity to report any discrepancies through the Whistleblower procedure.
S1	Training and employee development	The impact through the formulation of a training policy	Positive	Real	from short-term to long-term	Own operations	Business strategy	The company has a positive impact by formulating a training policy, providing training and other development activities for all employees (both entire teams and individual employees). The company runs a development program for leaders and has career path descriptions for key positions within the company. The company monitors the expenses and hours dedicated to development and training. Employees have the opportunity to report any discrepancies through the Whistleblower procedure.
S1	Employment and integration of people with disabilities	Impact through the formulation of the Policy for preventing bullying, discrimination, harassment, and other undesirable behaviors.	Positive	Potential/Real	from short-term to long-term	Own operations	Business strategy	The Group exerts a positive impact through the implementation of the Anti-Bullying, Anti-Discrimination, Anti-Harassment, and Anti-Unwanted Behavior Policy. The company educates employees and candidates regarding this policy.
S1	Prevention of violence and discrimination at the workplace	Impact through the formulation of the Policy for preventing bullying, discrimination, harassment, and other undesirable behaviors.	Positive	Real	from short-term to long-term	Own operations	Business strategy	The Group exerts a positive impact through the implementation of the Anti-Harassment, Anti-Discrimination, and Anti-Bullying Policy, as well as addressing other undesirable behaviors. The company educates employees and candidates regarding this policy. Employees have the opportunity to report any discrepancies through the Whistleblower procedure.
S1	Diversity	Impact through the formulation of a Diversity Policy.	Positive	Real	from short-term to long-term	Own operations	Business strategy	The Group exerts a positive impact through the implementation of a Diversity Policy. Employees have the opportunity to report any discrepancies through the Whistleblower procedure.
S1	Right to privacy	Impact through ensuring personal data protection policy.	Positive /Negative	Potential	from short-term to long-term	Own operations	The impact stems from the business model	The Group complies with personal data protection regulations, formulates a personal data protection policy, and trains employees in this area. The Company limits employee monitoring to necessary areas and in accordance with the law.
S4	Privacy	Impact on security in personal data processing processes	Positive, Negative	Potential	Long-term perspective	Downstream	The impact stems from the business model	Ten Square Games Group applies regulations that impose obligations regarding proper handling of personal data processing. Additionally, the company trains individuals who have access to personal data on its processing and procedures in case of violations of these

Impact categorization			Impact characteristics					
ESRS topic	Material topic (Sub-Sub-topic) / Dependencies	The name of the impact	Positive/negative impact	Potential/real	Time perspective	Which element of the value chain is the impact related to?	Does it result from the business model and/or business strategy?	Description of impact
								rules. Anyone who observes a violation of the rules regarding personal data processing can report it through the violation reporting system. Adhering to the established process may have both potential positive and negative impacts in the foreseeable future.
S4	Freedom of speech	Impact on freedom of speech in games through the use of mechanisms that censor certain statements	Positive, Negative	Potential	Long-term perspective	Downstream	The impact stems from the business model	Ten Square Games implements mechanisms in its games to monitor statements that are inconsistent with community guidelines, such as profanity, offensive, or discriminatory language. This action can positively impact the user experience by improving comfort and eliminating inappropriate language. On the other hand, it may be perceived by some users as a potential limitation on freedom of speech.
S4	Access to quality information	Impact on building awareness of the community rules of Ten Square Games' games	Positive	Real	Long-term perspective	Downstream	No	Ten Square Games Group has introduced a "Code of Conduct" that defines behavior patterns promoting a friendly environment in the Group's games and highlights behaviors that, according to the Group, are inappropriate, not in line with social coexistence principles or legal regulations. In 2024, the Company conducted a survey among players to assess their awareness of the document and plan actions aimed at popularizing behavior patterns consistent with the Code of Conduct. Increasing players' awareness of the document's existence, the principles described within it, and encouraging them to adhere to these principles will have a positive impact in the foreseeable future.
S4	Access to product and services	Impact on product accessibility through solutions implemented in games	Positive, Negative	Potential	Long-term perspective	Downstream	Yes	Ten Square Games Group has not yet implemented any mechanisms in its games to allow visually impaired individuals to participate in gameplay. The only form of communication in the game is brief text messages in the chat features available in the game. As for sound, it does not play a significant role in the gameplay, which is why hearing impairments do not hinder enjoying the entertainment offered by the Group's games. The Group's products are available in over 90 countries worldwide, which are important from the business model perspective. The company withdraws its products from countries that are subject to sanctions imposed by international institutions, such as those related to an invasion of another country.
S4	Responsible marketing practices	Impact on conscious consumer decisions built through appropriate marketing practices in games.	Positive, Negative	Real	Short-term perspective	Own operations	The impact stems from the business model	Marketing communication is a key tool for informing users about new features in the game (e.g., new events). Most of the Group's games are available in a free-to-play model, meaning the company does not charge players for downloading the game. The main source of revenue for the Group comes from in-game payments made by players to purchase items that allow them to progress faster in the game. Marketing communication activities aim to inform players about the latest events in the game and encourage their

Impact categorization			Impact characteristics					
ESRS topic	Material topic (Sub-Sub-topic) / Dependencies	The name of the impact	Positive/negative impact	Potential/real	Time perspective	Which element of the value chain is the impact related to?	Does it result from the business model and/or business strategy?	Description of impact
								participation. Marketing communication positively influences the increase in the number of players and their behaviors, but it can be perceived negatively by some players as an encouragement to make greater in-game purchases.
G1	Corporate culture	Impact on building the mission, vision, and values that incorporate sustainable development.	Positive	Real	Long-term perspective	Own operations	The impact stems from the ESG Strategy	The Ten Square Games Group has adopted an ESG Strategy, which includes a set of actions outlining the Group's approach to Sustainable Development. The goals of the Strategy address a wide range of important ESG issues, particularly focusing on social aspects. The implementation of the Strategy's goals will ensure the mitigation and management of risks. The Strategy assumes that, as a result of these actions, the Group will have a positive impact on its stakeholders.
G1	Whistleblower protection	Impact on building trust through the application of best practices that go beyond compliance with the Whistleblower Protection Act.	Positive	Real	Long-term perspective	Own operations	No	Ten Square Games Group, within the existing due diligence processes, is building a whistleblowing system that goes beyond the regulatory framework of the Whistleblower Protection Act.
G1	Corruption and bribery	Impact on formulating the business model's resilience to corruption and bribery events through the voluntary implementation of preventive mechanisms	Positive	Real	Long-term perspective	Own operations	No	The Ten Square Games Group implements actions aimed at managing corruption risk based on its Anti-Corruption Policy. These actions include adopting the appropriate policy and providing training for individuals working for TSG.

The business model of Ten Square Games S.A. is based on the ability to reach the right target audience and create a space for them in the world of online entertainment that they will want to return to regularly. Identifying the needs of the end customer and effectively addressing them form the foundation of the activities undertaken by Ten Square Games S.A.

At the same time, users' opinions and reactions have a significant impact on product development directions. If changes introduced in a game are not accepted by players, the Company is required to review its actions and adjust the product accordingly. Therefore, the influence of the end customer on the product development strategy should be considered material.

A detailed description of the products in terms of their impact on end users is provided in ESRS - 4.

#### **Risks and opportunities:**

ESG topic	Name of the risk/opportunity	Description	Risk factors
S1- Gender equality and equal pay for work of equal value	Risk of incidents arising due to unconscious bias and discriminatory practices in recruitment	Due to the lack of clear recruitment guidelines, irregularities may arise in the recruitment processes. Applicants for positions at TSG may not be assessed solely based on objective criteria related to the job specifications, which could lead to discrimination. As a result of such incidents, the company could face financial and reputational losses.	- labor market conditions in the IT industry - lack of an established and structured inclusive recruitment process

ESG topic	Name of the risk/opportunity	Description	Risk factors
E1- Climate Change	Risk of disruption in supply chains	Due to sudden weather events, there may be disruptions and interruptions in electricity supply, which could affect the availability of services and products from TSG suppliers, the ability to conduct TSG's own operations, either directly or indirectly, as well as the ability to use TSG's products.	Sudden weather events intensifying in climate change scenarios.
E1- Climate change	Risk of the need for more detailed reporting on sustainability issues.	The EU imposes increasingly stringent reporting requirements on companies regarding sustainable development. This may result in the creation of obligations that require conducting studies on TSG Group's products, the execution of which will incur significant costs, or the failure to carry them out may lead to penalties.	Regulatory trends
E1- Climate change	Risk of increased energy prices due to the high-emission energy mix in Poland or other countries	The Polish energy mix is one of the most emissions-intensive in the EU. In a scenario of a strong response to climate change and consistent increases in carbon allowance prices, energy from non-renewable sources may become more expensive, which will directly impact operational costs.	Regulatory trends
E1- Climate change	Opportunity to attract customers interested in products that help mitigate the climate crisis.	The opportunity lies in reaching new audiences for TSG's products, for whom actions taken to mitigate climate change could be a factor in their purchasing decision.	Market trends and IPCC reports
S1- Gender equality and equal pay for work of equal value	Risk related to a pay gap exceeding 5%	Risk related to the consequences of exceeding the 5% threshold of the uncorrected pay gap, as established in Directive 2023/970.	<ul style="list-style-type: none"> <li>- lack of actions effectively addressing the pay gap</li> <li>- lack of broader research analyzing and explaining the pay gap – adjusted pay gap</li> <li>- specificity of employment at TSG and the specifics of calculating the unadjusted pay gap</li> </ul>
S4- Privacy	Risk related to the violation of data protection regulations	<p>This risk may arise from both unauthorized access to data and its improper processing by a company employee. Privacy breaches by an employee can take various forms, including:</p> <ul style="list-style-type: none"> <li>- Unauthorized access to user data stored in the company's systems,</li> <li>- Disclosure or leakage of data due to error, negligence, or intentional action,</li> <li>- Improper management of personal data (e.g., storage or processing beyond the authorized scope),</li> <li>- Failure to comply with IT security protocols, such as using personal devices for data processing or not implementing security measures to control system access,</li> <li>- Manipulation of user data, such as editing, deleting, or using it in ways that violate the company's privacy policy.</li> </ul> <p>Violations of GDPR and other data protection regulations may result in: (i) administrative sanctions, including substantial financial penalties, (ii) loss of trust from players and business partners, which could negatively impact the company's reputation, (iii) costs associated with investigations, potential user claims, and the implementation of additional data protection measures.</p>	<ul style="list-style-type: none"> <li>- Granting employees permissions beyond their job responsibilities or lack of control over access to systems processing personal data.</li> <li>- Use of weak passwords.</li> <li>- Security vulnerabilities that may allow unauthorized access to databases.</li> <li>- Lack of tools for logging and analyzing employee access to data, which may hinder the detection of irregularities.</li> <li>- Employees may use personal devices for data processing, increasing the risk of data leaks.</li> </ul>

ESG topic	Name of the risk/opportunity	Description	Risk factors
S4- Responsible marketing practices	Risk related to communication about changes in the functioning of TSG games	Risk related to introducing changes in the game that are not well understood by players Developing new functionalities and implementing them in the game is a time-consuming process. If players are not adequately prepared for such changes, it may lead to revenue loss due to player churn or unintended use of the feature, which could disrupt the in-game economy.	- Introducing a feature without supporting the change with appropriate communication to players.

From an opportunity perspective, a thorough analysis of past in-game events and player opinions about these events will provide the Company with insights into their business potential. When analyzing this information, the Company will consider both player feedback and data such as generated payments and player engagement.

Regarding the risk of supply chain disruptions, the Company has no direct means of preventing or securing itself against such occurrences. The most significant risk for the Company and the Group is a disruption in supply chains that directly affects the availability of mobile phones. As Ten Square Games is a mobile game developer, factors that could impact the availability and pricing of mobile phones pose a risk to revenue streams. To minimize this risk, the Company's products would need to be available on other platforms.

As for the risk of rising energy prices due to the high-emission energy mix in Poland or other countries, this would mainly impact the cost of maintaining the Company's headquarters. The Company monitors changes in energy prices and developments in Poland's energy mix. Currently, the Company does not actively manage this risk. The cost of energy is included in the fees associated with leasing office space in the building where the Company's headquarters is located. If there are significant changes in energy costs, the Company will explore alternative energy procurement options for its needs.

## **IRO-1 DESCRIPTION OF PROCESSES USED TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES**

### **A. Materiality assessment**

Ten Square Games Group conducted a comprehensive materiality assessment in 2023. The methodology used for the assessment was adapted to comply with the requirements of the CSRD directive and the new European Sustainability Reporting Standards (ESRS). The materiality assessment process was carried out by an external entity – the company MATERIALITY. The outcome of this assessment was the mapping of ESG risk areas, which can then be integrated into internal risk control systems. The materiality assessment was conducted using the MAX 4 methodology – MATERIALITY ASSESSMENT MATRIX, fourth edition.

The study considered the following sources of information, among others:

- Analysis of aggregated source data from various stages of the assessment,
- Benchmarking analysis of 21 gaming companies from Poland and abroad,
- A comprehensive survey conducted among a group of 17 individuals, including members of the Management Board and senior management,
- Surveys and structured interviews with 5 external stakeholders.

As part of the assessment, the level of risk related to material topics was examined. The risk analysis was part of the financial materiality parameter assessment. The topics were analyzed using two dimensions: the level of risk and the level of opportunity.

No separate operating segments have been identified within the TSG Group. Therefore, comparable entities included in the materiality assessment were those operating in the field of computer game publishing, which constitutes the core business activity of Ten Square Games Group.

In accordance with the double materiality principle, a topic was considered material and subject to disclosure if it was assessed as material from an impact materiality perspective, financial materiality perspective, or both.

### **B. Materiality of impact**

Monitoring of impacts was closely linked to the identified types of activities and business relationships of the Group, as well as the value chain, which was developed by a working group representing various areas of the Group's operations and different perspectives. The value chain formed the basis for analyzing the impacts generated by the Group, including an assessment of the Group's suppliers (which also included the Group's contractors and business partners), its products and services, organizational structure, end customers and users of the Group's products, as well as end-of-life equipment and waste.

Stakeholders affected by the company were identified based on the areas of activity within the value chain. Impact materiality parameters were assessed by the scale and relevance of the stakeholder groups to the Group (including their share in revenue, costs, capital provision, etc.). The significance of a given activity or the Group's impact on particular stakeholder groups was also assessed.

The Company considers a topic to have a material impact if the impact materiality is at least important ( $IM > 2$ ), the risk is higher than average ( $R > 2$ ), or the opportunity is greater than average ( $S \geq 2$ ).

The hierarchy of impact materiality was defined using four parameters. Three of them - (i) severity of the impact, (ii) scope of the impact, and (iii) possibility of remediation - determine the magnitude of the impact. The fourth parameter is its likelihood.

### Financial materiality

The financial materiality parameters applied in the materiality assessment included:

1. Magnitude of the risk or opportunity – this defines how significant the consequences would be for Ten Square Games Group if a given risk materialized. In the case of opportunities, magnitude refers to the potential positive outcomes if the opportunity arises and is seized.
2. Likelihood of the risk or opportunity – this defines how probable it is for the given risk or opportunity to occur in the context of the Group.

The scales used to assess risks and opportunities were as follows:

Risks / Risk severity scale	Opportunities/Opportunity significance scale
critical or very serious consequences of the risk	very significant opportunities
serious consequences of the risk	significant opportunities
above-average consequences of the risk	above-average opportunities
below-average consequences of the risk	below-average opportunities
minimal or minor consequences of the risk	minimal or minor opportunities
no risks	no opportunities

Probability of risk/opportunity: (i) present, (ii) probable, (iii) possible, (iv) unlikely, (v) remote, (vi) impossible.

### C. Inclusion of stockholder opinions

Stakeholders impacted by the company were identified based on the areas of activity within the value chain. As part of the materiality assessment process, interviews and surveys were also conducted with representatives of various stakeholder groups.

### D. Incorporation of materiality assessment results into ESG management

Sustainability-related risks are assessed in a manner consistent with other risks — in terms of their likelihood, impact on the company's operations, impact on its financial performance, and overall impact on the company. This ensures that sustainability-related risks are neither overlooked nor given undue preference over other types of risks.

Ten Square Games has not yet implemented a formal process for managing sustainability-related matters. The company is currently preparing for sustainability reporting. In 2023, the Group conducted an advanced materiality assessment involving various internal and external stakeholder groups, in accordance with ESRS regulations.

In 2024, based on the findings and recommendations from the materiality assessment, Ten Square Games developed its ESG Strategy. Moreover, throughout 2024, the identified impacts, risks, and opportunities were re-evaluated and their descriptions updated.

During 2025 and in early 2026, new regulations and draft regulations in the ESG area were published. Under these provisions, Ten Square Games S.A. does not qualify as an entity subject to sustainability reporting obligations under the CSRD Directive. In 2026, the Company will decide how to approach reporting on these matters in the future.

## **ESRS S1 OWN WORKFORCE**

### **SBM-2 STAKEHOLDER INTERESTS AND PERSPECTIVES**

Ten Square Games considers employee feedback a vital part of its management process and the foundation for building an organizational culture based on dialogue and mutual respect. The company actively encourages employees to share their opinions, ideas, and suggestions through regular employee surveys, a dedicated "Idea Box," ongoing meetings with the Management Board (so-called "Couch Talks"), and an established anonymous reporting system that ensures safe expression of views.

Every opinion submitted by an employee is thoroughly reviewed and considered. Ten Square Games takes employee feedback into account to improve the work environment and internal processes. Outcomes of actions taken based on employee input are communicated accordingly, for example via the internal Slack messenger or during company-wide meetings. The Pulse Check process - used to gather and analyze employee feedback - is conducted quarterly, allowing the company to monitor shifts in employee needs and expectations. The effectiveness of implemented actions is evaluated through subsequent surveys and employee engagement indicators.

This approach allows the company to continuously integrate the employee perspective into its operations, ensuring that their rights and wellbeing remain an integral part of Ten Square Games' strategy and business model.

Ten Square Games identified employees as a key stakeholder group in the materiality assessment process. Their perspectives were gathered during the consultation stage via surveys, individual interviews, and thematic workshops. Employees had the opportunity to express their expectations and insights regarding social and labor-related topics, and their input formed a crucial part of the recommendations used to shape the Group's ESG Strategy.

As part of the ESG Strategy development, Ten Square Games conducted thematic workshops dedicated to each topic identified as material in the materiality assessment. These workshops included employees representing various departments across the company, ensuring a multifaceted view of key issues. As a result, the Group's ESG Strategy was shaped in a way that reflects the real needs and expectations of its employees.

At the beginning of 2025, an inter-company committee operating within one of the trade unions began its activities at Ten Square Games S.A. The Company cooperates with the committee's representatives in compliance with the applicable regulations. The Company seeks to maintain a balance between the interests of its employees and the efficiency of the organization, which supports its sustainable and harmonious development. Employees of the Group are not covered by a collective bargaining agreement.

### **SBM-3 MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERRELATION WITH THE STRATEGY AND BUSINESS MODEL**

The issues described in relation to material impacts, risks and opportunities, and their interconnections with the strategy and business model, cover all own workforce of the TSG Group.

The Ten Square Games Group affects its employees through, among other things, providing appropriate employment standards, including attractive remuneration and a package of non-wage benefits, supporting employee wellbeing by ensuring a comfortable and safe workplace, and offering opportunities for professional and personal development. The Group's approach in these areas is set out, among others, in the Code of Ethics adopted in February 2025 - an internal document serving as a guide to the principles, policies and regulations applicable within the Ten Square Games Group, which we follow both internally and in our external relationships. It supports ethical decision-making and helps maintain integrity, transparency and accountability in all activities.

During the identification of impacts related to own workforce, TSG identified three material topics along with associated risks and opportunities:

- Working conditions:
- Work-life balance.

Equal treatment and equal opportunities for all:

- Gender equality and equal pay for work of equal value,
- Diversity.

The TSG Group has not identified any risks related to the occurrence of forced or compulsory labor or child labor within its operations, including those arising from activities in countries with increased risk of such practices. Therefore, the Group does not address these topics in this Report.

No negative impacts on own employees have been identified due to the nature or location of Ten Square Games Group's operations. The main business activity of Ten Square Games Group is the development of mobile games. Employees of the Group, regardless of the form of employment, work in offices located in Wrocław, Warsaw, and Verona.

Managing risks and maximizing opportunities related to employees is key to the business success of Ten Square Games Group. The Group consistently invests in employee development, health, well-being, and the creation of a positive organizational culture.

The Group's management model focuses on people, encouraging openness to innovation and fostering a work environment that supports creativity and collaboration. In the opinion of the Management Board, these topics are crucial for unlocking the team's full potential and ensuring the company's long-term success in the competitive mobile gaming market.

The majority of individuals working with the Group, both under employment contracts and under other arrangements (including civil law contracts and B2B agreements), are information and communication technology specialists. In 2025, the Ten Square Games Group employed 205 people under employment contracts, while the average number of people engaged by the Ten Square Games Group under all types of contracts was 318. This figure does not include members of the Supervisory Board.

The company has not identified any risks to its own workforce arising from transformation plans or other actions related to achieving climate neutrality.

The organization has not identified operations exposed to significant risks of forced or child labor. The company operates in the creative industry, which employs highly specialized professionals with unique skills that are not easily replaceable.

The Group has not identified any risks arising from exposure or dependency related to individuals with specific characteristics within its own employment structure.

The company has not defined any groups of employees who are particularly exposed to specific occupational risks.

Individuals with specific characteristics refer to employees whose individual traits or health conditions may make them more vulnerable to certain working conditions or risk factors. These may include people for whom certain aspects of the work environment could pose above-average burdens or hazards. However, no such groups requiring a dedicated approach have been identified within the company's workforce structure.

## **S1-5 OBJECTIVES RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ENHANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES**

### **The strategic objectives in this area include:**

1. Building an inclusive and friendly work environment,
2. Eliminating pay inequalities,
3. Fostering employee development.

### **Short-term actions supporting the achievement of these goals include:**

- Adoption of diversity-related policies,
- Joining the Diversity Charter and organizations supporting women's careers in the gaming industry,
- Introducing a diversity clause in job advertisements.

### **Medium-term actions supporting the achievement of these goals include:**

- Building the image of an organization that values and promotes diversity.

### **Long-term actions supporting the achievement of these goals include:**

- Achieving gender balance in employment – the percentage of individuals in leadership roles will be at least equal to the percentage of the underrepresented group within the entire organization,
- Calculating the adjusted gender pay gap and implementing actions to minimize it, ultimately reducing it to 0%,
- Introducing pay transparency for employees,
- Assessing training needs.

In 2025, the Group undertook measures aimed at achieving its individual objectives. A summary is presented in the table below.

Summary of the achievement of objectives in the area of own workforce.

<b>Objective</b>	<b>Status of execution</b>
We will communicate policies, including those related to diversity, to employees and permanently incorporate them into educational activities, including recruitment, onboarding and ongoing training.	<b>The objective was achieved.</b> Communication on the policies in force across the Group was carried out, accompanied by short quizzes designed to assess employees' level of awareness and understanding of them. In addition, a dedicated intranet section was created to organize all policies and make them available in one place in an accessible format for all interested parties.
We will conduct a pulse check survey on diversity across different levels of the organization and identify any potential barriers and exclusions, thereby establishing a baseline.	<b>The objective was achieved.</b> The survey conducted among employees showed that they do not perceive any significant barriers in the area of diversity.
Based on employee feedback, we will identify which aspects of diversity are most important within the organization through a survey, and then develop actions to address them.	<b>The objective was achieved.</b> The survey conducted among all employees showed that employees do not perceive any significant barriers in the area of diversity. None of the issues proved to be of key importance, and no need for action in these areas was identified.

Objective	Status of execution
Introduction of a diversity clause into job advertisements.	<b>The objective was achieved.</b>
Joining an initiative or organization that supports women's careers in the gaming industry.	<b>The objective was not achieved.</b> As the Company's employees did not identify any barriers in the area of diversity or any need to take action to remove them, the Company did not join any such organization. The Company will continue to assess employees' needs in this area in the future.
Employee education on the factors affecting remuneration.	<b>The objective was achieved.</b> Training sessions were conducted to explain which elements are taken into account when determining remuneration levels and how each of these elements affects the level of pay. At the beginning of 2026, training was also provided for employees employed under employment contracts on the types of social contributions and the extent to which they affect the amount of net remuneration.
We will implement monitoring of training data across the entire Group.	<b>The objective was achieved.</b>
We will prepare a development path for groups of employees (more than 5 people) performing the same job.	<b>The objective was achieved.</b>
We will assess employees' training needs.	<b>The objective was achieved.</b>
Development of a training database and regular communication about it.	The objective was achieved. The HR Department of the Ten Square Games Group developed a database of available training courses, including those that had received positive feedback from participants. The rules for using training budgets were also reiterated as part of an information campaign on the training database.
Calculation of the adjusted pay gap.	This objective was not achieved. Its implementation was postponed to a later date.
Assessment of players' opinions on the Code of Conduct for Players.	<b>The objective was achieved.</b>
Analysis of the statistics on the use of the Code.	The objective was not achieved. The Company will pursue its implementation in 2026.
Analysis of gaps in the context of ESRS reporting requirements in the area of relationships with users.	The objective was achieved. In view of the interim introduction of a new version of the simplified ESRS, the action plan that has been developed will be subject to further review.

In addition, in the second half of 2025, Ten Square Games launched a comprehensive process of redefining its employer brand promise so that it would better reflect employees' actual experiences and the challenges of the modern gaming industry.

The main objective was to give authentic meaning to the slogan "Unlock Excitement," so that it would no longer function merely as a marketing tagline, but would instead become a promise of the energy that comes from the team, a sense of ownership, and real impact on the product. The Company decided to update its communication in favor of greater transparency and a more truthful portrayal of working in a dynamic, global environment. The process was based on a multi-stage research methodology combining quantitative and qualitative data:

- **Quantitative research:** An employee satisfaction survey was conducted in April 2025, followed by an employee engagement survey based on the Gallup Q12 methodology in December 2025.
- **Qualitative research:** In-depth interviews were conducted with a representative group of 19 employees from various departments (IT, Product, Growth and Back Office), with tenure ranging from several months to more than 10 years.
- **Synthesis:** An insight map was developed to identify the key tensions within the organization. This formed the basis for workshops with focus groups, during which three new EVP propositions were created and which ultimately led to the selection of a new wording for the existing slogan.

The implementation of the new EVP is based on the "GIVE & GET" foundation - a partnership agreement between the Company and the employee:

- **Authorizing the change:** Official adoption of the following pillars as the management standard: "Your Team, Your Fuel", "Your Work, Played by Millions", and "Your Growth, On A Global Stage".
- **Role modelling:** Involvement of leaders in building a culture of appreciation (ownership) and openness to feedback (impact).
- **Fixing the basics:** Addressing issues related to wellbeing, clarity of goals and working conditions in teams identified in the surveys as requiring the greatest attention.

- **Recruitment communication:** Introduction of an honest language of benefits (Energetic, Honest, Professional) and the development of personas to improve role fit.

The new Unlock the Excitement strategy was presented to leaders at the beginning of 2026. Its presentation to the entire team, together with actions to reinforce its implementation, was scheduled for the second and third quarters of 2026. A repeat employee engagement survey was planned for the end of 2026 in order to measure the effectiveness of the actions implemented.

## S1-6 CHARAKTERISTICS OF THE COMPANY'S OWN WORKFORCE

The majority of individuals engaged by the Group, regardless of the form of employment, are information and communication technology specialists. In 2025, the TSG Group employed 205 people under employment contracts, of whom 64% were men. A further 130 individuals cooperated with the Group under arrangements other than employment contracts. Most of the Group's employees work in Poland.

The data presented relate to the entire TSG Group, in line with the definition used in the TSG Group's consolidated financial statements. The numerical data are presented as at 31 December 2025, expressed in headcount. They were not subject to external assurance.

### Gender breakdown of employees with employment contracts in the TSG Group

	2024	2025
Women	74	74
Men	130	131
Other	0	0
Not disclosed	0	0
<b>Total</b>	<b>204</b>	<b>205</b>

### Breakdown by countries with a significant level of employment for employees hired under employment contracts in the TSG Group

	2024	2025
Poland	175	175
Italy	29	30
<b>Total</b>	<b>204</b>	<b>205</b>

### Breakdown by type of employment contract for employees hired under employment contracts in the TSG Group in 2025

	Women	Men	Other	Not disclosed	Total
<b>Number of employees hired under employment contracts, including:</b>	<b>74</b>	<b>131</b>	<b>0</b>	<b>0</b>	<b>205</b>
Number of employees on permanent employment contracts	74	127	0	0	201
Number of employees on fixed-term employment contracts	0	2	0	0	2
Number of employees under employment contracts with no guaranteed working hours	0	2	0	0	2

	Women	Men	Other	Not disclosed	Total
<b>Number of employees hired under employment contracts, including:</b>	<b>74</b>	<b>131</b>	<b>0</b>	<b>0</b>	<b>205</b>
Number of employees under full-time employment contracts	72	130	0	0	202
Number of employees under part-time employment contracts	2	1	0	0	3

### Breakdown by type of employment contract for employees hired under employment contracts in the TSG Group in 2024

	Women	Men	Other	Not disclosed	Total
<b>Number of employees hired under employment contracts, including:</b>	<b>71</b>	<b>133</b>	<b>0</b>	<b>0</b>	<b>204</b>
Number of employees on permanent employment contracts	71	126	0	0	197
Number of employees on fixed-term employment contracts	0	5	0	0	5
Number of employees under employment contracts with no guaranteed working hours	0	2	0	0	2

	Women	Men	Other	Not disclosed	Total
<b>Number of employees hired under employment contracts, including:</b>	<b>71</b>	<b>133</b>	<b>0</b>	<b>0</b>	<b>204</b>
Number of employees under full-time employment contracts	66	132	0	0	198
Number of employees under part-time employment contracts	5	1	0	0	6

#### Breakdown by contract type for employees under employment contracts by region of operation in the TSG Group in 2025

	Poland	Italy
<b>Number of employees hired under employment contracts</b>	<b>175</b>	<b>30</b>
Number of employees on permanent employment contracts	174	28
Number of employees on fixed-term employment contracts	1	2

	Poland	Italy
<b>Number of employees hired under employment contracts</b>	<b>175</b>	<b>30</b>
Number of employees under employment contracts with no guaranteed working hours	0	2
Number of employees under full-time employment contracts	172	28
Number of employees under part-time employment contracts	3	0

#### Breakdown by contract type for employees under employment contracts by region of operation in the TSG Group in 2024

	Poland	Italy
<b>Number of employees hired under employment contracts</b>	<b>175</b>	<b>29</b>
Number of employees on permanent employment contracts	174	26
Number of employees on fixed-term employment contracts	1	3

	Polska	Italy
<b>Number of employees hired under employment contracts</b>	<b>175</b>	<b>29</b>
Number of employees under employment contracts with no guaranteed working hours	0	2
Number of employees under full-time employment contracts	171	27
Number of employees under part-time employment contracts	4	0

Employee turnover rate in the TSG Group in 2025	
Number of employees with employment contracts who left the organization during the reporting period	42
Turnover rate	12.90%

#### S1-7 CHARACTERISTICS OF NON-EMPLOYEES CONSTITUTING GROUP'S OWN WORKFORCE

Apart from permanent employees employed under employment contracts, the TSG Group also cooperates with many individuals

under other arrangements. Non-employees (cooperating individuals) are defined as persons performing work for the TSG Group based on civil law contracts (such as mandate contracts, contracts for specific work, or self-employment under B2B agreements).

In 2025, the number of non-employee workers engaged by the TSG Group amounted to 131. The largest group consisted of individuals engaged under civil law contracts, mainly B2B agreements. In 2025, non-employees accounted for 38.8% of the TSG Group's own workforce (37.0% in 2024).

The data presented relate to the entire TSG Group, in line with the definition used in the TSG Group's consolidated financial statements. The numerical data are presented as at 31 December 2025 and 31 December 2024, expressed in headcount. They were not subject to external assurance.

#### Individuals cooperating with the Group under contracts other than employment contracts in 2025

	Women	Men	Other	Not disclosed	Total
individuals working under civil law contracts (mandate contracts, specific-task contracts, and management contracts)	5	13	0	0	18
Number of individuals working under B2B contracts	22	91	0	0	113
Number of individuals working under temporary employment agency contracts	0	0	0	0	0
<b>Total number of individuals cooperating with the entity under contracts other than employment contracts</b>	<b>27</b>	<b>104</b>	<b>0</b>	<b>0</b>	<b>131</b>

#### Individuals cooperating with the Group under contracts other than employment contracts in 2024

	Women	Men	Other	Not disclosed	Total
individuals working under civil law contracts (mandate contracts, specific-task contracts, and management contracts)	4	13	0	0	17
Number of individuals working under B2B contracts	23	79	0	0	102
Number of individuals working under temporary employment agency contracts	0	0	0	0	0
<b>Total number of individuals cooperating with the entity under contracts other than employment contracts</b>	<b>27</b>	<b>92</b>	<b>0</b>	<b>0</b>	<b>119</b>

### S1-1 MDR-P POLICIES RELATED TO OWN WORKFORCE

The TSG Group has implemented a number of policies to manage its impacts on individuals working for the Group. These include:

1. Code of Ethics;
2. Diversity Policy;
3. Policy on Counteracting Mobbing, Discrimination, Harassment, and Other Undesirable Behaviors.

#### Code of Ethics

The Code of Ethics applies to all TSG Persons, i.e. all individuals employed within the TSG Group under an employment contract, mandate contract, or any other civil law contract, as well as members of management or supervisory bodies.

By implementing the Code of Ethics, the Company commits itself and all individuals working on its behalf to adhere to internationally recognized Human Rights and protection standards, in particular:

1. The Universal Declaration of Human Rights;
2. The Charter of Fundamental Rights of the European Union;
3. The 10 Principles of the United Nations Global Compact;
4. The Conventions of the International Labour Organization (ILO);
5. The OECD Guidelines for Multinational Enterprises;

## 6. The UN Guiding Principles on Business and Human Rights

The Code covers the following thematic areas:

- equal treatment and prevention of discrimination,
- prevention of mobbing,
- prevention of harassment, including sexual harassment,
- freedom of association,
- prohibition of forced or compulsory labor, child labor, and human trafficking,
- general occupational health and safety (OHS) rules,
- prevention of conflicts of interest and corruption,
- personal data protection and confidentiality of information,
- general principles for reporting misconduct, further elaborated in the Whistleblowing Procedure,
- fair competition principles,
- external stakeholder relations,
- respect for the natural environment,
- whistleblowing and reporting of irregularities.

The Code is subject to annual reviews, and its implementation and oversight are the responsibility of the ESG Team of the Ten Square Games Group.

The policy has been published on the Ten Square Games S.A. intranet as well as on a public Slack channel used within the TSG Group as the main communication platform.

### **Diversity Policy of the Ten Square Games S.A. Capital Group**

The Diversity Policy applies to all TSG Persons, i.e. all individuals employed within the Ten Square Games Group under an employment contract, mandate contract or any other civil law agreement, as well as members of the management or supervisory bodies. The purpose of adopting this Policy is to effectively manage diversity within the Group.

To deepen the understanding of the topic among TSG Persons, the Policy defines diversity and emphasizes that diversity is protected and promoted only when human rights and fundamental freedoms are guaranteed - most importantly, the freedom and equality of all individuals in their dignity and rights. In this Policy, the TSG Group commits to creating a workplace free from discrimination and other undesirable behaviors, and to treating all entities it interacts with fairly, including contractors and players.

The policy also includes commitments to:

- Building diverse teams;
- Adhering to the principle of equal opportunities;
- Creating a friendly work atmosphere;
- Applying transparent recruitment criteria;
- Following the principle of open doors and dialogue to reduce communication barriers and ensure every TSG Person has free access to information about actions and initiatives undertaken by the TSG Group;
- Supporting TSG Persons in balancing professional, private, and family life;
- Preventing discrimination, harassment, and mobbing, as more specifically addressed in the Policy on Counteracting Mobbing, Discrimination, Harassment, and Other Undesirable Behaviors,

The policy also imposes an obligation on TSG Persons to report any violations in accordance with the Internal Reporting Procedure.

The policy is available to all applicable individuals via the Intranet system, and for any issues related to its content, TSG Persons may contact the legal department through the email address provided in the policy or via the communication tools used within the TSG Group.

The policy is subject to annual reviews. The Management Board of Ten Square Games S.A. is responsible for its implementation. The management boards of subsidiaries are required to implement an equivalent policy in their respective companies. The policy was adopted on August 5, 2024, and no changes were made to its content during the reporting period.

### **Policy on Counteracting Mobbing, Discrimination, Harassment, and Other Undesirable Behaviors**

The TSG Group has implemented a policy aimed at counteracting mobbing, discrimination, harassment, and other undesirable behaviors to foster a workplace that upholds fundamental human and labor rights. The goal is to ensure an environment free from all forms of mobbing, harassment, unequal treatment, discrimination, and other inappropriate behaviors—built on mutual respect, trust, and collaboration—while encouraging creativity and freedom of expression to deliver the best products for our players.

This policy applies to all TSG Persons, meaning everyone working for the TSG Group under an employment contract, mandate contract, other civil law agreements, and members of the management or supervisory boards.

The policy obliges all TSG Persons not to engage in any behavior that could be considered harassment (including sexual harassment), mobbing, discrimination, unequal treatment, or other undesirable conduct. It also requires them to prevent such behavior by others within the TSG environment and respond to any signs of such conduct—either directly, by opposing the behavior, or by reporting the circumstances surrounding it.

The policy explicitly lists the following grounds for potential discrimination: gender, age, disability, race, religion, nationality, political beliefs, trade union membership, ethnic origin, creed, sexual orientation, type of employment contract (fixed-term or indefinite), and type of employment (full-time or part-time).

TSG Persons are also obligated to report any violations of this policy in accordance with the Internal Reporting Procedure. If there are any doubts regarding reporting, individuals may contact their Leader, a member of the HR department, or the Legal Department. Additionally, TSG Persons can approach these individuals or departments at any time for consultation or support if they are the subject or witness of inappropriate behavior.

The policy is available to all applicable individuals via the Intranet. For any issues related to its content (including interpretation or implementation), TSG Persons may contact the Legal Department via the email address provided in the policy or by using the communication tools applied across the TSG Group.

The policy is subject to annual reviews. The Management Board of Ten Square Games S.A. is responsible for its implementation. Management boards of the Group's subsidiaries are required to implement an equivalent policy within their respective entities. The policy was adopted on August 5, 2024, and no changes were made during the reporting period.

The overarching policy on human rights is the Code of Ethics, which is described in the disclosures above. It addresses the topics indicated in the OECD Guidelines for Multinational Enterprises, as clearly stated in its content. The TSG Group's Code of Ethics defines rules, including the rejection of and active opposition to forced labor and child labor.

General provisions regarding occupational health and safety are included in the Code of Ethics, which applies across the entire TSG Capital Group. More detailed health and safety provisions are outlined in the internal work regulations of the respective TSG Group companies. All TSG Group entities ensure that employees receive mandatory health and safety training before beginning their duties, as well as periodic training thereafter.

As of the date of this report's publication, Ten Square Games Group has not identified any stakeholder groups with characteristics that would make them particularly vulnerable to the impacts described in its materiality assessments.

## **S1-3 PROCESS FOR REMEDYING NEGATIVE IMPACTS AND CHANNELS FOR RAISING CONCERNS BY OWN WORKFORCE**

The Company has implemented a whistleblowing system available to all individuals working for TSG, regardless of their form of employment, as well as to persons outside the Company and the Group.

The reporting system is supported by the internal reporting and follow-up procedure implemented on 19 September 2024. The form for reporting irregularities is available on the Company's corporate website. It enables the reporting of observed irregularities concerning both Ten Square Games S.A. and its subsidiary, Rortos Srl. The Group encourages the reporting of information regarding actual or potential breaches or misconduct by TSG, in particular violations of consumer protection, privacy and personal data protection, or labour law provisions, as well as conduct inconsistent with TSG's values or otherwise infringing the rights and freedoms of the reporting person. The reporting channel is available in Polish, English, German, Ukrainian, Spanish, Italian and Russian. The TSG Group seeks to ensure full compliance of its operations with applicable laws, as well as with the TSG Group's internal policies and procedures, and to uphold the values guiding the TSG Group, including maintaining a healthy working environment free from all forms of discrimination, exclusion and other violations of personal rights and freedoms, regardless of the form of employment.

A report may be submitted anonymously or together with the whistleblower's contact details. It is received by impartial persons designated to handle reports, who examine the circumstances described therein. Where necessary, the persons handling the report

collect additional information, conduct interviews with the individuals concerned, and determine whether an irregularity has in fact occurred and, if so, what steps TSG should take to remedy it and prevent similar situations from arising in the future. TSG ensures full protection for whistleblowers against any negative consequences of making a report, provided that the whistleblower has not knowingly submitted a false report with the intention of causing adverse effects for TSG or for a specific person within TSG.

In addition, individuals working at TSG receive support from an HR Business Partner, whom they may approach at any time with potential concerns or suspicions of misconduct. Each person may also speak with their supervisor if they have any concerns regarding a particular behavior or situation.

### **Equal pay**

#### **(S1-1 MDR-P) Policies Related to Remuneration**

The TSG Group places great emphasis on fair remuneration, recognizing it as one of the key elements in building employee engagement and the organization's long-term success. The Group's approach is based on principles of fairness and aligning salaries with market standards and individual employee performance. The materiality of this topic is highlighted by the results of the double materiality assessment, in which working conditions were identified as a material issue for the Group.

An important role in the remuneration system is played by TSG's Remuneration Regulations and the Diversity Policy, which emphasizes the principle of equal treatment regardless of gender. For this reason, the TSG Group eliminates all forms of discrimination and bases salaries solely on objective criteria: skills, experience, and performance. The Group has implemented the principles of equal treatment and diversity management across recruitment, development, promotion opportunities, benefits, succession planning, and remuneration.

#### **(S1-4 MDR-A) Actions Taken to Implement Policy Objectives**

The TSG Group seeks to ensure that the principles governing remuneration are clearly communicated to employees. To maintain competitive pay levels, the Group conducts salary benchmarking studies in its industry twice a year. The remuneration review process is communicated to employees. The TSG Group's HR Department prepares both leaders and employees for discussions on proposed salary increases so that the process is smooth and substantive.

The remuneration of TSG Group employees is complemented by a broad package of non-wage benefits available to employees regardless of their working time arrangement. In 2025, this included, among other things, a cafeteria platform offering a range of benefits tailored to employees' needs. Through this platform, employees could benefit from, among other things, co-financing for private medical care, a Multisport card and life insurance.

In addition, Ten Square Games provides employees with a budget for training and participation in industry conferences. Employees also have access at work to free breakfasts and snacks such as fruit and vegetables.

In 2025, the TSG Group adjusted its recruitment process to reflect the gradual entry into force of regulations related to pay transparency. Job advertisements were drafted in gender-neutral language. In addition, during the recruitment process, the Group provides candidates with information on the minimum level of remuneration offered for a given position.

### **S1-5 REMUNERATION RELATED GOALS**

The TSG Group's strategy sets out objectives in the area of remuneration. The Group did not manage to achieve the objective related to estimating the adjusted pay gap by the end of 2025. In the medium-term horizon, defined up to 2030, measures will be implemented to reduce the adjusted pay gap. The ambition of the TSG Group is to bring the pay inequality indicator down to 0%.

At the TSG Group, pay equality means ensuring fair remuneration for all employees, regardless of gender, age, origin or any other characteristics unrelated to competence and job responsibilities. In this context, the adjusted pay gap refers to differences in remuneration between groups of employees with similar qualifications and in comparable positions, after taking into account factors such as experience, scope of duties and level of responsibility.

### **Working conditions**

#### **(S1-1 MDR-P) Policies related to working conditions**

At the TSG Group, the main document defining the rights and obligations of all employees, as well as standards related to safety and work organization, is the Work Regulations. An additional informational section on health and safety (OHS) rules is available on the company intranet.

#### **(S1-4 MDR-A) Actions taken to implement the assumptions of the policies**

TSG Group operates in EU countries where employment conditions and practices are strictly regulated by law. TSG Group bases its activities on two main pillars: compliance with the Labour Code, as the overarching external document governing the rights

and responsibilities of employers and employees, and internal regulations designed to ensure a safe working environment.

To this end, TSG Group conducts regular employee opinion surveys in the form of anonymous Pulse Check questionnaires. The aim of such surveys is to understand how employees assess their work experience, allowing the identification of areas for improvement and the implementation of appropriate changes within the organization.

TSG Group is committed to ensuring working conditions that promote a balance between professional careers and private life or other personal needs. Creating a friendly workplace that supports work-life balance is not only an important aspect of sustainable development, but also a key factor affecting employee productivity, engagement, and loyalty.

In addition to providing attractive working conditions, development opportunities, and social support, TSG Group supports employees returning to work after maternity/parental leave and encourages participation in charitable activities, as well as sports and cultural events.

## **S1-11 SOCIAL PROTECTION**

Ten Square Games S.A., which employs the vast majority of the Group's workforce, operates under the provisions of the Polish Labour Code. This legislation guarantees all employees protection against income loss due to major life events such as illness, unemployment, workplace accidents, acquired disabilities, parental leave, and retirement. All employees of Ten Square Games are offered the same social and material benefits regardless of the type of employment contract (fixed-term/permanent), working hours (part-time/full-time), or place of work. Foreign subsidiaries operate under local regulations governing the employee-employer relationship.

Ten Square Games offers its employees access to a private healthcare program across Poland. Under individually tailored medical subscription packages, all registered employees have access to both general and specialist medical consultations, comprehensive diagnostic tests, and preventive care programs. For employees who wish to additionally secure themselves financially against unforeseen life events, Ten Square Games provides a group life insurance program. Life insurance is one of the foundations of financial security. Employees can join the group insurance plan and benefit from conditions they would not receive through individual insurance. Participation in the insurance program is voluntary. TSG Group collaborators are also eligible to take advantage of the insurance option.

## **S1-5 OBJECTIVES RELATED TO POLICY IMPLEMENTATION**

In the ESG Strategy of the Ten Square Games Group, the objectives related to policy implementation have been defined under three key points:

- (i) we will build an inclusive and friendly work environment;
- (ii) we will eliminate pay inequalities;
- (iii) we will ensure the development of our employees.

A similar objective has not been defined in the TSG Group Strategy within the meaning of the ESRS.

## **S1-14 OCCUPATIONAL HEALTH AND SAFETY INDICATORS**

**Number of individuals within the undertaking's own workforce covered by the organization's occupational health and safety system in 2025 and 2024**

	2024	2025
Number of employees with employment contracts covered by the occupational health and safety management system	204	205

In 2025, no work-related accidents of any kind were reported by employees or contractors of the TSG Group. No days lost due to work-related accidents were recorded either.

The TSG Group does not collect data on the number of days lost due to ill health. In 2025, nor in previous periods, were any cases reported that are included in the International Labour Organization's list of occupational diseases.

## **S1-10 ADEQUATE PAY**

In 2025, all employees of the TSG Group received remuneration above the minimum wage.

## **S1-16 REMUNERATION METRICS (PAY GAP)**

Under ESRS, the gender pay gap is defined as the difference in the average level of pay between female and male employees, expressed as a percentage of the average level of pay of male employees. The TSG Group calculated the pay gap based on basic

salary. Basic salary is the fixed amount resulting from the employment contract. The above data were converted into gross hourly pay. The calculations included employees remaining in an employment relationship as at 31 December 2025.

#### Pay gap

	2024	2025
Pay gap for employees employed under an employment contract at TSG Group	0%	4%

#### Components of the pay gap calculation formula according to ESRS for TSG Group (including Rortos):

	2024	2025
Average gross hourly wage of men	PLN 72.62	PLN 76.42
Average gross hourly wage of women	PLN 72.33	PLN 79.48

### S1-2 PROCEDURES FOR COOPERATION WITH OWN WORKFORCE AND EMPLOYEE REPRESENTATIVES REGARDING IMPACTS

Ten Square Games regularly conducts employee sentiment surveys in the form of anonymous questionnaires. In 2025 there were two such surveys conducted. This represents a direct form of engagement. Through this process, every person working for Ten Square Games has the opportunity to express their opinion and openly report positive or negative impacts that affect or may affect them. The company analyzes the survey results each time and, if needed, takes appropriate action. Insights from the surveys are taken into account when shaping employment and working conditions at Ten Square Games. Due to their regularity and repeatability, the results also provide an opportunity to analyze employee sentiment and impacts over time. The HR department of Ten Square Games S.A. is responsible for organizing the survey and analyzing its results. A similar survey is conducted at the subsidiary Rortos.

Additionally, the Management Board of the company regularly meets with all employees to explain the situation of the TSG Group and its main plans. During these meetings, employees can ask questions directly to the Management Board or submit them in advance via a dedicated form.

The Company's Management Board also meets regularly - once a month - with all leaders across the Group to discuss financial results and progress in the implementation of strategic plans. Since 2025, summaries of these meetings have been shared with participants, who use them to communicate to their respective teams what is happening within the organization.

Open communication within the Ten Square Games Group is also supported by the internal online Slack channel, where all material information about the Group's operations is published on an ongoing basis and employees have the opportunity to comment on it and share their observations.

In line with the provisions of the implemented Code of Ethics, the TSG Group respects freedom of association and complies with the principles enabling employees to associate freely. It also creates conditions that support the operation of employee representative bodies, including trade unions, in accordance with applicable law. Since the beginning of 2025, an inter-company committee of one of the nationwide trade unions has been operating within the TSG Group. The Company's Management Board cooperates with the trade union representatives in accordance with the law.

The Ten Square Games Group has not identified any groups within its own workforce that would be subject to impacts due to their individual specificities or particular characteristics.

### S1-4 TAKING ACTIONS ON MATERIAL IMPACTS ON OWN WORKFORCE AND APPLYING APPROACHES TO MANAGE MATERIAL OPPORTUNITIES RELATED TO OWN WORKFORCE, AND THE EFFECTIVENESS OF THESE ACTIONS

The TSG Group has implemented a number of initiatives aimed at ensuring employee health and safety, including:

- a medical care package – providing employees with access to comprehensive healthcare, as well as preferential terms for their families,
- regular occupational health and safety (OHS) training,
- psychological support,
- preventive support – promoting health prevention and regular check-ups,
- additional benefits – including health insurance and sports cards.

The TSG Group complies with the provisions of the Labour Code and undertakes activities that support work-life balance, including offering a hybrid work model. TSG also complies with regulations on overtime, including proper tracking and remuneration. Salaries are reviewed regularly to ensure they remain competitive and fair. The company also ensures pay equity across similar roles.

Feedback is of great importance within the TSG Group. In 2025, two employee satisfaction surveys were conducted, in which employees were able to confidentially express their opinions about working at the TSG Group. Participation in the surveys is voluntary.

The organization is committed to gender equality and neutrality in pay – TSG makes every effort to ensure that remuneration is determined solely by merit-based factors. The company regularly invests in employee skills development through internal and external training and has introduced mechanisms to provide employees with tools to address any potential violations.

In 2025, as part of activities related to employee health, and in particular cancer prevention, ultrasound examinations and blood tests were organized for employees at the Group's headquarters. Over the course of three days, 150 people took part in the examinations. The Company also offered employees the opportunity to receive a flu vaccination at its headquarters. This option was used by 54 people.

All of the above topics are described in detail in the thematic ESRS S1 sections of this report, within the chapters relating to the organization's own workforce.

The impacts identified through the double materiality analysis are reflected in the organization's business model.

## **S1-8 SCOPE OF COLLECTIVE BARGAINING AND SOCIAL DIALOGUE**

### (S1-1 MDR-P) Policies on collective agreements

The TSG Group ensures employees full freedom of association. In 2025, Ten Square Games S.A. was notified that it had come within the scope of an inter-company committee of one of the nationwide trade unions. According to the information available as at 31 December 2025, the committee's members included 31 individuals employed within the Ten Square Games Group. In 2025, the Group was not covered by a collective bargaining agreement.

### (MDR-A) Actions taken in the area of collective agreements and social dialogue

The Management Board of Ten Square Games consulted all employee-related matters required by law with trade union representatives and employee representatives. The Management Board of Ten Square Games seeks to consistently maintain high standards of work and relationships with the Group's employees and contractors through transparent and responsible management practices, as well as through dialogue with employees, as described in detail in the other sections of this report.

## **S1-15 WORK-LIFE BALANCE OF EMPLOYEES**

The TSG Group takes care to maintain a healthy work-life balance for its employees. This balance can be a key factor in achieving well-being, job satisfaction, and a high level of effectiveness in task execution. TSG Group makes every effort to create a safe and friendly work environment where employee well-being is a standard.

### (S1-1 MDR-P) Policies relating to employees' work-life balance

There is no unified policy dedicated to work-life balance in the TSG Group, nor are there any current plans to introduce one. However, TSG supports its employees in achieving a healthy level of balance through a range of ongoing initiatives and programs.

### (S1-4 MDR-A) Actions taken to implement the policies

The TSG Group regularly asks employees about their well-being, overall wellness, and perceived stress levels through the quarterly Pulse Check survey. Based on the responses, TSG implements initiatives aimed at improving working conditions.

The company offers employees access to the AskHenry.pl service, providing each person with a personal assistant tailored to their daily life and individual needs. This solution supports employees in handling everyday tasks, saving time, and improving their quality of life. It is available to all employees and collaborators of TSG.

Additionally, TSG offers 15-minute neck and back massages for employees and collaborators at the Wrocław office.

In 2025, employees were given the opportunity to participate in preventive ultrasound and blood tests. A total of 150 people took part in them. In addition, in 2025, employees and contractors of the Group had the opportunity to attend two wellbeing workshops.

The first was titled “Know Your Brain”, and the second “Peace of Mind for the Holidays: Your Boundaries, Your Rules”. Each workshop lasted three hours. In total, 60 people took advantage of this opportunity.

Well-being and physical health directly contribute to job effectiveness and overall life satisfaction. TSG encourages employees to take advantage of the solutions available within the organization, including:

- co-financing of the MultiSport card,
- a bicycle storage room along with lockers and showers for those commuting to work by bike,
- medical care as part of a healthcare subscription,
- cancer prevention screenings.

At TSG, work is organized in a hybrid model. At Ten Square Games S.A., the general rule is three days of office presence and two days of remote work per week.

The Group aims to positively impact employees' well-being in the office by offering healthy and nutritious breakfasts and organizing shared lunches on the last Friday of each month. TSG also prioritizes team integration by allocating dedicated budgets for quarterly team-building events and twice-yearly company-wide gatherings.

Additionally, employees receive a birthday bonus credited to their benefits account.

Every employee and collaborator of the TSG Group also has access to psychological consultations, with a monthly subsidy provided to support mental well-being.

*Stay in the Game* is a program designed for mothers on maternity leave and upon their return to work. To support employees during the early stages of childcare, the TSG Group offers the following to new mothers:

- individual English lessons during maternity leave – scheduled at convenient times to allow learning while caring for an infant,
- flexible working hours during the first month after returning – mothers can adjust their working hours in the critical initial weeks of their return, even if not working full time, while Ten Square Games pays the full monthly salary for this transitional period.

Additionally, the company prepares a newborn starter kit for every employee and collaborator welcoming a baby.

TSG also supports employees at life milestones such as marriage – newlyweds receive a voucher for a hotel of their choice, redeemable at their convenience.

The company finances the rental of a sports hall where fans of physical activity can play basketball, volleyball, and more together on a weekly basis. Every year, TSG also organizes a Children’s Day event, bringing together the families of employees for a day of fun and integration.

## S1-15 WORK-LIFE BALANCE INDICATORS

### Basic data on parental, caregiving, and childcare leaves in the TSG Group in 2025

	Women	Men	Other	Not disclosed
% of employees on employment contracts entitled to parental leave out of the total number of employees on employment contracts	17.1%	12.7%	0.0%	0.0%
% of employees on employment contracts entitled to parental leave who took parental leave	100.0%	3.9%	0.0%	0.0%

### Basic data on parental, caregiving, and childcare leaves in the TSG Group in 2024

	Women	Men	Other	Not disclosed
% of employees on employment contracts entitled to parental leave out of the total number of employees on employment contracts	29.6%	15.0%	0.0%	0.0%
% of employees on employment contracts entitled to parental leave who took parental leave	100.0%	5.0%	0.0%	0.0%

### Equal treatment and equal opportunities for all

TSG Group aims to create a work environment where people feel valued and respected.

(S1-1 MDR-P) Policies related to the equal treatment of employees

**Diversity Policy at the TSG Group**

In 2024, the TSG Group adopted a Diversity Policy. It is described in detail in section S1-1 MDR-P Policies related to own workforce.

**(S1-4 MDR-A) Actions undertaken to implement the policy objectives**

The ESG team oversees the procedures supporting diversity within the TSG Group. In 2024, the implementation of the procedure was accompanied by internal training sessions and a knowledge quiz. In 2025, information about the procedure was added to the onboarding training cycle for new employees.

**(S1-5 MDR-T) Goals related to the implementation of policies and actions**

The objectives of the TSG Group Strategy in this area, supported by the provisions of the TSG Group Diversity Policy, indicate the following key goals:

- Building an inclusive and friendly work environment;
- Eliminating pay inequalities;
- Caring for employee development.

**S1-9 DIVERSITY METRICS****Diversity information for employees employed under employment contracts at the TSG Group in 2025**

	Women	Men	Other	Not disclosed
<b>Total number of individuals, including:</b>	<b>74</b>	<b>131</b>	<b>0</b>	<b>0</b>
Age group: over 50 years old	1	7	0	0
Age group: 30-50 years old	47	77	0	0
Age group: below 30 years old	26	47	0	0

**Diversity information for employees employed under employment contracts at the TSG Group in 2024**

	Women	Men	Other	Not disclosed
<b>Total number of individuals, including:</b>	<b>71</b>	<b>133</b>	<b>0</b>	<b>0</b>
Age group: over 50 years old	1	5	0	0
Age group: 30-50 years old	43	78	0	0
Age group: below 30 years old	27	50	0	0

The data presented in the tables was prepared by the TSG Group as of December 31, 2025. It has not been externally verified.

**S1-12 PERSONS WITH DISABILITIES**

In 2025 and 2024, the percentage of persons with disabilities employed by the TSG Group was 0.98%.

**Prevention of Mobbing, Discrimination, and Other Unacceptable Behaviors**

The TSG Group stands firmly against all forms of mobbing, discrimination, harassment, and unethical behavior. Such actions are referred to within TSG as “unacceptable behaviors” and are considered a serious breach of employee duties.

(S1-1 MDR-P) The content of the policy related to counteracting mobbing and discrimination has been described in detail in the section dedicated to Policies concerning own workforce.

**(S1-4 MDR-A) Actions taken to implement the assumptions of the policies**

Violation of the prohibition against unacceptable behavior is treated as a serious breach of employee duties. Consequences are enforced in accordance with the provisions of the Labor Code and the Work Regulations. Engaging in unacceptable behavior or creating a situation that encourages it may result in disciplinary or even criminal liability.

In 2024, Ten Square Games S.A. prepared a series of training sessions related to the implementation of the policy. Dedicated training was provided both to TSG Leaders - individuals managing teams - and to other employees. In 2025, information about the policy was incorporated into the onboarding training cycle.

Information about the Policy is published on the Ten Square Games intranet and, in addition to the text of the policy itself, includes

information on unacceptable behaviors, including the applicable definitions of such behaviors and the ways in which they can be reported.

(S1-5 MDR-T) Objectives related to the implementation of policies and actions

The primary objective of the Policy on Counteracting Mobbing, Discrimination, and Other Unacceptable Behaviors is to prevent such behaviors and to support the development of positive relationships between employees, fostering a friendly work environment. The policy outlines a clear stance towards individuals who either create conditions conducive to unacceptable behaviors or engage in such actions themselves, treating them as a breach of fundamental employee duties. In such cases, Ten Square Games S.A., as the employer, may take appropriate action in accordance with labor law provisions, including the Work Regulations. No specific target has been set in this area by the TSG Group within the meaning of ESRS.

## **S1-17 INCIDENTS, COMPLAINTS AND MATERIAL IMPACTS ON THE OBSERVANCE OF HUMAN RIGHTS**

In 2025, the TSG Group recorded one report concerning unacceptable conduct, including discrimination or harassment. An internal investigation was conducted and confirmed that inappropriate behavior had occurred. The Committee appointed to handle the case submitted recommendations for action to the Management Board, and these were subsequently implemented. There were no incidents related to human rights.

## **S1-13 TRAININGS AND SKILLS DEVELOPEMNT METRICS**

TSG Group operates in a rapidly evolving market and therefore places particular importance on employee development. Development initiatives are carried out by providing appropriate tools and access to specialized knowledge. TSG Group offers employees the opportunity to independently choose their development path within the organization and to participate in selected development initiatives.

(S1-1 MDR-P) Policies related to training and development

At TSG, there is a training and development policy that defines the rules for accessing training within the Group. The Management Board of TSG believes that knowledge and skills drive the company's growth. The Group operates in an industry that never sleeps and is constantly evolving.

This policy outlines all the ways the development budget can be used to expand knowledge and grow together with TSG. The policy applies to all TSG team members employed under employment contracts, B2B agreements, contracts of mandate, and contracts for specific work – both full-time and part-time.

As part of the policy, TSG team members may apply to participate in:

- Internal training sessions organized by TSG,
- External training courses, conferences, the purchase of books, and other educational materials.

Team leaders approve training requests and decide on the level of TSG funding, taking into account the team's priorities and the available budget.

In 2025 and 2024 the TSG Group developed career paths for one of the largest professional groups within the organization and plans to prepare similar paths for other professional groups in the coming years.

(S1-4 MDR-A) Actions taken to implement the assumptions of the policies

Mandatory training package – mandatory training at the Group consists of a set of sessions required by law and internal TSG regulations.

Onboarding training package – training sessions held once a month for all new employees and collaborators, aimed at effectively introducing them to the organization.

Language training – company-funded English lessons for all employees wishing to improve their language skills. The company also funds Polish lessons for foreign employees and co-funds lessons for their family members to support their adaptation in Poland.

External training – agreed individually within the annual budget.

(S1-5 MDR-T) Objectives related to the implementation of policies and actions

The objectives related to the TSG Group's training policy are not explicitly defined in the TSG Group Strategy. As a rule, they are closely tied to the business goals of individual teams and to the overall TSG strategy. The main objectives of the TSG Group in this area are:

- (i) to enhance the qualifications of employees and collaborators by acquiring new skills and knowledge,
- (ii) to increase employee engagement through investment in their professional development.

The implementation of the policy is systematically monitored through: regular evaluation of training and development activities based on participant feedback and analysis of results (using surveys, knowledge tests, and attendance indicators). Reporting and review of activities are conducted by the HR Department.

#### Number of training hours for TSG Group employees in 2025

	Women	Men	Other	Not disclosed
Senior management	0	n/d	0	0
Employees in managerial and supervisory roles	79	107	0	0
Other employees on employment contracts	427	1 797	0	0
<b>Total number of training hours</b>	<b>506</b>	<b>1 904</b>	<b>0</b>	<b>0</b>

#### Number of training hours for TSG Group employees in 2024

	Women	Men	Other	Not disclosed
Senior management	32	n/d	0	0
Employees in managerial and supervisory roles	212	212	0	0
Other employees on employment contracts	950	3 244	0	0
<b>Total number of training hours</b>	<b>1 193</b>	<b>3 456</b>	<b>0</b>	<b>0</b>

Language learning has not been included in the total number of training hours.

#### Number of development conversations per employee employed under an employment contract in the TSG Group in 2025

Women	Men	Other	Not disclosed
1.51	1.60	0.00	0.00

#### Number of development conversations per employee employed under an employment contract in the TSG Group in 2024

Women	Men	Other	Not disclosed
1.62	1.67	0.00	0.00

The data presented in the tables was prepared by the TSG Group as of December 31, 2025. It has not been externally verified.

## **ESRS S4 CONSUMERS AND END USERS**

### **SBM-2 STAKEHOLDERS INTERESTS AND OPINIONS**

Ten Square Games Group operates in the mobile gaming market, with its products targeted at adult users. The Group conducts its business in accordance with applicable laws. Use of the Group's products is entirely voluntary, with no external factors compelling users to choose them.

The Group takes actions to combat hate speech and any form of discrimination within its games. To this end, it has developed a Code of Conduct for Players, which clearly defines unacceptable behaviors and their consequences. The Group actively listens to the opinions of its users, including those related to its products. These insights are often considered when updating and improving its offerings.

The Group regularly conducts tests of new game features with players, and findings from these tests influence the final design of the implemented features. In addition to testing, the Group organizes online meetings with players to collect feedback on specific games, introduced functionalities, and communication practices.

These activities are coordinated by the Customer Service Department, which shares the results of surveys and player conversations with individual product teams so that player insights can be taken into account in the game development process.

In addition, since 2025, the Group has been communicating with players via the Discord platform. Through this communication channel, Ten Square Games reaches more than 47,500 users. The data show that Discord is a rapidly growing hub for the game's community. Players actively engage in discussions and provide feedback. At the same time, the community is global in nature and largely accesses the platform via mobile devices.

### **SBM-3 MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERCONNECTIONS WITH THE STRATEGY AND BUSINESS MODEL**

At the heart of Ten Square Games Group's strategy lies the player and their needs. For this reason, player interaction with the Group's products plays a key role in shaping both the strategy and the business model. The Group's business success depends on player satisfaction and their willingness to engage regularly with the product. Ten Square Games' business model is built on the ability to reach the right target audience and create an online entertainment space they will want to return to consistently. Identifying the end user's needs and the ability to meet them is the foundation of all actions undertaken by Ten Square Games. When game changes are introduced that do not gain user approval, the Group must revise its approach and make changes to the product. In this context, the end user's influence on product development strategy is considered material.

The scope of disclosures covers the entire group of consumers and end users. The Company does not create products that are inherently harmful or increase the risk of chronic diseases. The Group's products are virtual goods. Information on how to use the games is available on the Ten Square Games website and directly within the game application.

The Group's products are virtual in nature and therefore do not have packaging, labels, or printed user manuals. Information on how to use the games is available on the Ten Square Games website and within the game itself. In case of any questions about gameplay, every player has access to the game's terms of use, in-game tutorials, and can contact the customer support center, which responds within 48 hours at the latest.

The Group's products are intended for adult users; therefore, individuals under the age of 18 do not have access to them. Additionally, the specialized nature of the products makes them unappealing to younger audiences. The Group aims to target its marketing communications toward individuals who enjoy spending their free time outdoors.

Currently, the Company has no way of verifying players' financial situations at the time of purchase to ensure that their spending does not negatively impact their personal budgets. However, the Company continuously analyzes trends related to how individual players spend money within the game.

A detailed demographic profile of players is presented in ESRS 2, section SBM 3. The Company condemns all forms of discrimination and utilizes automated chat filters to help identify vulgar, offensive, or discriminatory language. In cases of verbal aggression, the Company reserves the right to block access to the game for players who behave inappropriately. In exceptional situations, the Company encourages any player who feels they have been the target of aggression to cooperate with law enforcement authorities.

If players have any doubts regarding how to use the game, they can access the game's Terms of Use, virtual in-game guides, or contact the customer support center, which responds no later than within 48 hours.

The player can access all game functionalities without enabling sound – this ensures that individuals with hearing impairments are not excluded from the player community. The games in the Company’s portfolio are primarily based on visuals, and written communication is limited to in-game chats, which are not adapted for players with visual impairments.

Ten Square Games is a publisher of mobile games operating under the F2P (free-to-play) model, meaning that the vast majority of the Group’s revenue comes from microtransactions made by players. As a result, the Group’s future growth opportunities are closely tied to the effective management of its impacts on, and relationships with, consumers and end users.

The Group has not identified any risks arising from impacts and dependencies related to end users with specific characteristics.

Individuals with specific characteristics are users whose individual traits, health conditions, or other specific circumstances may result in increased sensitivity to certain aspects of products or services. This may include, for example, the intensity of audiovisual stimuli, game mechanics requiring specific skills, or other elements that may have a particular impact on selected user groups.

Based on available data and analyses, the Company has not identified any end-user groups that may be exposed to elevated risks associated with the use of its products or services.

Nevertheless, the Company collects feedback from end users regarding individual games or the solutions introduced within them.

To ensure player safety, the Group makes every effort to appropriately label the products of its companies, including:

- labeling games with an age rating appropriate for a given territory on major digital platforms (Google, Apple);
- providing information about the game’s rating on its dedicated website, mobile application, selected related marketing materials, and product pages;
- including a warning regarding photosensitivity.

Ten Square Games Group also takes measures to restrict access to certain game-related content for underage users by implementing age-gating on dedicated websites and product pages on digital game distribution platforms.

The Group aims to reach people who enjoy spending their free time outdoors with its product marketing communications.

Among the potential opportunities stemming from impacts and dependencies related to consumers and end users, the Company has identified the following:

1. technological development,
2. expansion of the gaming community, and
3. effective management of the microtransaction system.

Enhancing technology and user engagement mechanisms can increase user involvement and loyalty, which may lead to higher revenues from microtransactions. Implementing innovative solutions, such as AI-powered mechanisms, may accelerate the introduction of new game features, help distinguish the Company's products on the market, and attract new users.

On the other hand, actively building and maintaining a strong player community can contribute to improved user retention and greater willingness to make microtransactions. Additionally, the teams responsible for game development organize events, contests, and create spaces for players to share their experiences, which can further increase player engagement. Ten Square Games ensures that its pricing strategy remains fair to users while also being profitable for the company.

Among the risks identified by the Group are primarily:

1. changes in legal regulations,
2. evolving consumer expectations and behavior, and
3. risks related to privacy protection and data security.

New regulations concerning mobile games and microtransactions may impact Ten Square Games’ business model. Additionally, the business model is significantly influenced by the regulatory policies of major platforms such as Facebook, Google, and Apple. Changes in consumer protection laws, restrictions on microtransactions, or data privacy regulations may require adjustments that could be costly or affect revenue.

In addition, rapidly changing trends and user preferences may pose a challenge to maintaining engagement and interest in the games. Misunderstanding the expectations of end users can lead to a decline in product popularity and reduced revenues.

As a company operating in the digital space, Ten Square Games must pay particular attention to the protection of users’ personal data. Data security breaches may not only result in legal and financial consequences but can also negatively affect the company’s reputation.

To date, no specific user groups have been identified as being at greater risk due to the use of the Group’s products.

## **S4-1 POLICIES RELATED TO CONSUMERS AND END USERS**

### **Good relationships with and among players**

Ten Square Games Group is committed to building long-lasting and transparent relationships with its users. That is why the Group communicates the rules of using its services and products in a clear and precise manner.

(S4-1 MDR-P) Policies related to building relationships with players

**Terms of Service**

The Terms of Service of Ten Square Games S.A. and Rortos define the rules for using the games and services offered by the Group, as well as the way in which the impact of these services on end users is managed. The Terms set out the fundamental rights and obligations of players, ensuring transparency of rules, user protection, and the Group's compliance with legal regulations.

The Terms apply to all users accessing the Group's services, but clearly state that Ten Square Games' services are intended for adults only. Using the games requires acceptance of the Terms of Service and confirmation of the user's age, which constitutes one of the key mechanisms for limiting access to services for minors.

(S4-4 MDR-A) Actions undertaken to implement the Terms of Service

The company employs various mechanisms to minimize risks related to the impact of its games on users. The Terms of Service define, among other things, the rules for moderating content published by players, including the ability to report violations and the procedures for verifying and enforcing sanctions against those who breach community standards. Additionally, the Terms outline regulations concerning the protection of users' personal data and financial resources.

The Terms of Service are regularly updated to reflect the evolving regulatory environment and market practices. All significant changes are communicated to users, and the Company strives to ensure the highest possible level of security and transparency in the use of its services.

(S4-5 MDR-T) Objectives related to the implementation of policies and actions

The objective of the TSG Group is to build transparent relationships with players. The Terms of Service provide each player with clear information about the rules of using the Group's products and serve as the first step in building long-term relationships with users. No targets have been established in this area within the meaning of the ESRS.

**Privacy Policy**

The Privacy Policy of Ten Square Games S.A. sets out the rules for collecting, processing, and protecting the personal data of game users and the Company's services. The document ensures transparency in data processing practices and informs users about their privacy rights and the security of their information.

The Policy aims to ensure continuity and protection of personal data processing within the business operations. It also ensures that personal data is processed securely and in compliance with legal requirements. The Management Board of the TSG Group is kept informed of any GDPR breaches and complaints submitted to the Personal Data Protection Office (UODO).

The Policy applies to **all end users** using the services of Ten Square Games S.A., regardless of the platform or region. At the same time, the Company clearly states that its services are intended exclusively for adults and that it does not knowingly collect personal data from individuals under the age of 18.

The Privacy Policy governs the processing of user data, taking into account key aspects such as:

- Ensuring the protection of personal data,
- Processing information solely to the extent necessary to provide services,
- The possibility to delete an account or request access to, rectification, or deletion of data,
- Defining the rules for sharing data only with entities cooperating for the purpose of service provision,
- Implementing technical and organizational measures to secure data against unauthorized access.

The Privacy Policy is subject to regular reviews and updates to align with changing regulatory requirements and best market practices.

(S4-4 MDR-A) Actions taken to implement the provisions of the policy

The TSG Group respects all rights of end users, employees, and other data subjects, and their privacy is protected. Every individual has access to privacy notices, which provide complete information on how their data is processed and how to contact the Data Protection Officer. All affected individuals are informed in the event of a personal data breach. The company applies mechanisms

to minimize the risk of privacy violations, including data encryption, restricted access to information, and continuous system security monitoring.

(S4-5 MDR-T) Objectives related to the implementation of policies and actions

Transparency in data processing and providing users with control over their privacy are key elements in building trust and a positive user experience for the games of Ten Square Games S.A. The content of the policy is available on the Company's website. The main objective of the TSG Group is to ensure a high level of personal data protection and to continuously raise its standards. To date, no targets have been defined in this area within the meaning of the ESRS.

**Cookie Policy**

The Cookie Policy of Ten Square Games S.A. defines the rules for collecting and using cookies and other data storage technologies on the Company's website. The document governs how TSG processes information about users, ensuring transparency of activities and compliance with applicable privacy regulations.

The policy applies to all users of the Ten Square Games S.A. website and specifies that users can manage their cookie preferences via a dedicated banner displayed during their first visit to the site. Users may accept all cookies, reject their use (except those necessary for the website's operation), or choose specific categories they consent to.

The Cookie Policy outlines the classification of cookies by their function and purpose. The Company's website uses analytical tools such as Google Analytics to monitor traffic and Meta Platforms Pixel for marketing purposes. The policy provides users with the ability to manage consents for individual types of cookies and informs them on how to delete cookies through browser settings.

(S4-4 MDR-A) Actions taken to implement the Policy

The Cookie Policy is regularly updated to reflect technological changes and legal requirements regarding privacy protection.

(S4-5 MDR-T) Objectives related to the implementation of policies and actions

A transparent approach to user data management and the ability to control cookie settings are key elements in ensuring compliance with regulations and building user trust in the services offered by Ten Square Games S.A. The full content of the policy is available on the Company's website.

**Code of Conduct for Players**

The Ten Square Games S.A. Code of Conduct for Players defines the rules of interaction within the player community and serves as a tool for managing the impact of the Company's services on end users. The document outlines acceptable and unacceptable behavior in online games, promoting standards of fair play, mutual respect, and a safe gaming environment.

The Code is addressed to all users of Ten Square Games S.A. titles, regardless of platform or region. At the same time, the Company clearly states that its services are intended exclusively for adults, and acceptance of the terms of service along with age confirmation is a prerequisite for accessing the games.

The Code clearly defines rules for preventing abuse, discrimination, and inappropriate behavior, supporting the creation of an inclusive and safe environment. It introduces mechanisms that allow players to report violations and outlines consequences for those who breach the rules, including warnings, temporary bans, or permanent account removal.

In terms of user health and well-being, the Code emphasizes responsible gaming and maintaining a balance between gameplay and daily life. It highlights potential risks, such as excessive engagement, and points to organizations that offer support if needed.

The full content of the Code is available on the Company's website directly and via the Terms of Service. It has been communicated to users through appropriate channels.

TSG Group's activities related to respecting human rights for every stakeholder stem from the general commitment expressed in the Code of Ethics, described in disclosure S1-1.

(S4-4 MDR-A) Actions taken to implement the provisions of the Code of Conduct

The Company carried out an information campaign on the introduced Code. In addition, it conducted a survey to assess players' awareness of the document while also promoting its existence. A total of 43,821 people responded to the survey. Half of the respondents were aware that it existed. Not all objectives related to the Code were achieved in 2025. The Company did not develop a plan for further actions based on the information received from players. This objective will be pursued in the following year.

(S4-5 MDR-T) Objectives related to the implementation of the Code of Conduct

TSG Group's objective is also to foster fair and ethical relationships among players. No targets have been established in this area under the ESRS framework.

However, the Company has set medium-term goals in this area, including the development of a "Healthy Gaming Practices" section for players. Other player relations goals include:

- (i) establishing a process for collecting and analyzing player feedback,
- (ii) exploring the technical feasibility of self-limitation mechanisms in games, and
- (iii) preparing a "Get Help" section with support hotline numbers.

#### **Ten Square Games' Content Moderation Transparency Principles**

In 2024, pursuant to the Digital Services Act, in particular with regard to ensuring transparency of content moderation activities and the protection of users, the Ten Square Games Group developed a procedure for reporting and moderating content, as well as for other matters arising from the requirements set out in Article 15 of the Digital Services Act. An annual report on content moderation is published by Ten Square Games on its corporate website. The mission of Ten Square Games is to provide players with the highest-quality entertainment while ensuring a safe and lawful environment for using the Group's services. Individuals responsible for content moderation at Ten Square Games remain in ongoing contact with the organization's legal department, which provides continuous support and answers to any questions related to applicable laws and the terms of service. This ensures that moderation is carried out in accordance with applicable legal and ethical standards.

Users of services provided by Ten Square Games may report illegal content that may potentially violate the law or the terms of service through two main channels:

- directly within the game, using integrated reporting functions;
- through the reporting form available on the official Ten Square Games website.

Moderation measures undertaken by Ten Square Games may affect the availability, visibility and accessibility of information shared by users by restricting or removing reported content, as well as by limiting access to chat functions or user accounts. All such measures are taken in order to maintain a safe user environment and ensure compliance with the terms of service and applicable law.

#### (S4-4 MDR-A) Actions taken to implement the provisions of the Content Moderation Transparency Principles

The Customer Support team carried out an information campaign among players to raise awareness of the procedure for reporting violations and to make it easier for players to report any signals of concern. All moderation actions are documented and classified according to the type of reported content (e.g. hate speech, fraud, intellectual property infringements) and the method by which it was detected.

#### (S4-5 MDR-T) Objectives related to the implementation of the Content Moderation Transparency Principles

Ten Square Games S.A. seeks to ensure a safe environment in its games. The changes introduced in September 2024 to the procedure for handling abuse reports enable more effective tracking of reports and a more appropriate response to conduct that violates the rules. The continuous improvement of moderation and reporting processes is an important element of managing player community interactions and ensuring compliance with ethical standards and legal regulations.

The above procedure is implemented by the Customer Service Department at Ten Square Games S.A. Its content is available to the individuals responsible for carrying it out on the Company's intranet.

#### **Procedure for Handling Reports of Abuses in Clan Chats**

In September 2024, Ten Square Games S.A. clarified and updated its procedure for collecting and handling player-reported abuse cases. The aim of the changes was to streamline the verification process and ensure consistent and appropriate responses to violations of the rules across the entire gaming community at a global level.

The updated procedure includes 8 categories of abuse reports, each automatically tagged in the reporting system. These categories are: infringement of intellectual property rights, hate speech, threats of violence, sexual exploitation of minors, other forms of abuse, trafficking of illegal goods, promotion of terrorism and extremist violence, and fraud (e.g. phishing attempts). These categories allow for more accurate classification of reports and appropriate responses in each case.

Players can report violations using the dedicated "Report" function available next to each message in the clan chat. Once reported, the system automatically logs predefined data.

After receiving a report in the HelpShift system, the moderation team identifies the reported message by using the timestamp or its position on the clan wall. If a violation is confirmed, the following actions may be taken:

- (i) removal of the message from the chat, (ii) clan chat ban – a temporary or permanent restriction on chat usage, (iii) account ban – a temporary or permanent suspension of game access.

All actions taken are automatically communicated to the user, and a case ID is recorded in the system.

Every user has the right to appeal a decision through the reporting system. In the event of an appeal, the user receives information about the reason for the penalty and its duration. Each case is analyzed individually, and in case of doubt, consultations are held with the team lead and the legal department. The penalty system takes into account the severity and recurrence of violations.

(S4-4 MDR-A) Actions taken to implement the procedure

The user support team conducted an informational campaign among players to communicate changes in the reporting rules for clan chat violations. This additional method of reporting violations aims to make it easier for players to report any instances of violations or errors without leaving the game.

(S4-5 MDR-T) The objectives related to the implementation of the procedure

Ten Square Games S.A. strives to ensure a safe environment in its games, and the changes made in September 2024 to the abuse reporting procedure enable more efficient tracking of reports and appropriate responses to behavior that violates the rules. Systematic improvement of moderation and reporting processes is an essential element of managing player community interactions and adhering to ethical standards and legal regulations. The Customer Support department at Ten Square Games S.A. is responsible for implementing this procedure. Its content is available for those handling the procedure within the company intranet.

**Social engagement policy**

The policy was developed to outline and explain the key principles and objectives of the TSG Group in the area of social engagement and environmental protection, and applies to all TSG Employees, including those employed under contracts of employment, contracts for specific work, or other civil law agreements, as well as members of the management or supervisory bodies.

The policy regulates matters related to sponsorship and promotion, general principles for providing financial support, and financing for socially engaged and sponsoring activities. The policy is based on the results of a materiality survey conducted among TSG stakeholders in 2023, which confirmed that social and employee-related issues are particularly significant and form key areas to be included in the TSG Group's ESG (Environmental, Social, and Governance) strategy.

The policy applies to actions taken by TSG and its subsidiaries in areas where TSG and/or its subsidiaries have the greatest impact, namely:

- Equal treatment, equal opportunities, diversity, and inclusivity;
- Environmental protection, climate change, and adaptation to climate change;
- Relationships with players;
- Initiatives supporting the development of local communities;
- Charitable support in case of urgent needs.

The policy also imposes an obligation on TSG employees to report any violations of it in accordance with the procedures outlined in the Internal Reporting Procedure.

The policy is available on the company's internal intranet, and for any issues related to its content (including its application, interpretation of specific provisions), TSG employees can contact the legal department via the email address provided in the policy or through the internal communication tools used by TSG. The policy is subject to annual reviews, and the responsibility for its implementation lies with the Management Board of each Company.

The policy was adopted on August 5, 2024, and no changes have been made to its content during the reporting period.

(S4-4 MDR-A) Actions taken to implement the policy's objectives

The Policy sets the direction for the TSG Group's community engagement, including in areas related to end users. It provides guidance that aligns these activities with the objectives set out in the TSG Group's ESG Strategy.

In 2025, the Company supported a fundraising campaign to finance a seaside stay for the beneficiaries of the Association of Persons with Disabilities in Wołów. The organization operates in Lower Silesia, as does Ten Square Games S.A.

In October 2025, the Company, together with the One More Tree Foundation, took part in an initiative to plant 1,000 trees on the outskirts of Wrocław, thereby contributing to the restoration of areas surrounding the city where the Company's headquarters are located.

In addition, throughout the year, a special offer appeared every Tuesday in the Company's largest game, Fishing Clash, and part of the proceeds from its sales was donated to PlanetPlay.

(S4-5 MDR-T) Objectives related to the implementation of the policy

Ten Square Games S.A. aims for the effective implementation of the TSG Group's ESG Strategy. The main objective of the TSG Group's Social Engagement Policy is to ensure the alignment of the actions taken with the Group's Strategy, including in the area of relationships with players.

#### **S4-2 PROCESSES OF COLLABORATION IN RELATION TO MATERIAL IMPACTS WITH CONSUMERS AND END-USERS**

The Group has not identified any groups of end-users negatively affected by the company's products or services. The Group collects feedback from end-users regarding individual games or solutions introduced in them. The user feedback research is linked to the schedule of work on individual games and depends on the significance of the changes being made. The company has adopted an internal set of customer service best practices. Feedback collection from players is carried out according to the principles described in this document. However, it is not a formalized process. The company does not engage in formal agreements with any group of players or their representatives, so the process of collecting feedback from players does not result in any formal agreement or document.

#### **S4-3 PROCESSES OF REMEDYING THE RESULTS OF NEGATIVE IMPACTS AND CHANNELS FOR REPORTING ISSUES BY CONSUMERS AND END-USERS**

The TSG Group aims to establish long-lasting relationships with its customers by ensuring the clarity and transparency of the communications sent to them. Users can report any issues through the customer service system, which is available 24/7. In cases where a user cannot access a paid service due to a game error, the company provides compensation and corrects the error that caused the issue.

Each player can contact the company via the contact form available on the company's website. Additionally, the contact form is also accessible directly from within the application. Players who have VIP status can further contact a customer service representative. The standard of customer service contact at Ten Square Games exceeds what is commonly applied in the mobile gaming market.

The dedicated CRM system allows for real-time tracking of incoming submissions. On a monthly basis, the customer service team prepares an analysis of the submissions and, along with a set of recommended actions, passes the reports to the individuals responsible for product development. A set of indicators has been prepared to monitor trends in this area.

For submissions from players, the main role in the Group's structure is played by the Support department, which aggregates player submissions of similar nature and takes actions to eliminate the causes of the submission if they result from errors on the Group's side. The number and reasons for submissions are passed to the business owners to contract actions for elimination.

Information about the main categories of submissions is provided in the form of a report to the board member responsible for overseeing the Support department. A live data dashboard is continuously updated to monitor complaints, and a summary of the results is sent monthly to the Product Owners of the main products for corrective action.

Information about possible forms of submission is made available on the company's website and within the app of each game. As part of preventive actions, every modification to a product or service is consulted with players, allowing for the early elimination of issues that could potentially lead to complaints.

All player submissions are recorded and analyzed to improve processes.

In 2025, Ten Square Games recorded a total of 136,224 player reports (227,138 in 2024). In the case of Hunting Clash, the largest number of reports concerned in-game events and technical issues. Similarly, in Fishing Clash, the highest volume of reports was related to in-game events. The second-largest category of reports concerned missing rewards on players' accounts. For both products, reports also related to technical issues and login problems. The significant decrease in the number of reports was mainly due to improvements in the technical performance of the games, including loading times.

To speed up the process of providing information to users, in 2025 the Customer Service Department implemented AI Answer. This is a support automation tool that operates before a Customer Support employee becomes involved and is designed to resolve some requests already at the first point of contact. The mechanism analyses the content of the player's message, most often using NLP and AI models, and then matches it with existing articles in the knowledge base. On this basis, it generates a proposed solution, which the player sees immediately after submitting the request. The key value of this solution is shortening response times and reducing the workload of the user support team, particularly in the case of repetitive requests, for example those related to game mechanics. If the response is accurate, the player may resolve the issue without further interaction, which significantly improves resolution time and reduces the volume of requests escalated to agents. If, however, the suggestion is not helpful, the system provides the option to proceed to contact with an agent. In such cases, the entire interaction to date, including the player's

message and the proposed response, is visible to the Customer Service Department, which allows the context to be understood more quickly and avoids asking the same questions again. This also helps the agent tailor the response more effectively and focus on more complex cases.

Apart from analyzing report categories and response times, the Group does not carry out any other measurements of the effectiveness of the available channels.

The Company regularly conducts customer satisfaction surveys regarding the quality of customer service. Based on their results, it undertakes corrective actions or process improvements, including measures aimed at increasing users' awareness of the communication channels available to them for contacting customer service.

The TSG Group's objective is to provide end users with an easy-to-use channel through which customers dissatisfied with the Group's services can submit their concerns. In addition, the Group aims to ensure monitoring that enables the elimination of errors and the continuous improvement of services. At present, the TSG Group has not set any targets in this area within the meaning of ERSR.

In the medium-term perspective, the TSG Group will establish a process for collecting and analyzing player feedback. It will also examine the possibility of introducing technical self-limitation mechanisms in games, implement tools for filtering inappropriate language in chats, inform players how to deal with such situations, and introduce further solutions for penalizing players who do not comply with the established rules.

Activities in the area of user relations are monitored on an ongoing basis by the User Support Department. It conducts regular surveys among players and organizes online meetings to gather player feedback. The conclusions from surveys and conversations are shared with product teams, and the findings are used to improve processes and product development methods. The Group ensures full confidentiality and anonymity for players in the process of reporting inappropriate behavior or violations, thereby eliminating the possibility of retaliatory action. For this reason, no additional procedures have been established.

#### **S4-4 TAKING ACTIONS RELATED TO SIGNIFICANT IMPACTS ON CONSUMERS AND END USERS, AS WELL AS APPLYING APPROACHES TO MANAGE SIGNIFICANT RISKS AND SEIZE KEY OPPORTUNITIES RELATED TO CONSUMERS AND END USERS, AND THE EFFECTIVENESS OF THESE ACTIONS**

Actions in this area have been described when discussing each of the policies in this area.

#### **S4-5 OBJECTIVES RELATED TO MANAGING SIGNIFICANT NEGATIVE IMPACTS, ENHANCING POSITIVE IMPACTS, AND MANAGING SIGNIFICANT RISKS AND OPPORTUNITIES**

The goal of Ten Square Games is to provide players with entertainment and relaxation while playing their favorite games. TSG promotes responsible gaming and healthy relationships between players. Games can have a positive impact on players by offering entertainment, building communities, promoting learning, and supporting mental health, but it is important to be aware of potential negative effects such as addiction, aggression, and health issues.

##### **The pillars of actions concerning the impact on players:**

- transparent approach to communication,
- ensuring players have control,
- caring for a safe environment for players,
- establishing community standards.

## **ESRS G1 BUSINESS CONDUCT**

### **GOV-1 ROLE OF ADMINISTRATIVE, SUPERVISORY, AND MANAGEMENT BODIES**

In the TSG Group, administrative, management, and supervisory functions are divided between three bodies:

- The Shareholders' Meeting,
- The Supervisory Board,
- The Management Board.

A detailed description of the roles of the bodies and their expertise can be found in the GOV 1 and GOV 2 disclosures within ESRS 2.

### **IRO-1 THE PROCESS FOR IDENTIFYING AND ASSESSING SIGNIFICANT IMPACTS, RISKS AND OPPORTUNITIES**

The full process for identifying risks and opportunities is described in the IRO-1 disclosure within ESRS 2.

### **G1-1 BUSINESS CONDUCT POLICIES AND CORPORATE CULTURE**

TSG Group has implemented a series of policies and procedures related to business conduct. These include:

1. Anti-corruption Policy,
2. Conflict of Interest Prevention and Management Policy,
3. Confidential Information Protection Policy,
4. Intellectual Property Policy,
5. Compliance Policy,
6. Internal Reporting Procedure.

#### **Anti-corruption Policy**

The Anti-corruption Policy was implemented within TSG Group to assist TSG members in recognizing, preventing, and mitigating the risk of corruption and related abuses, as well as standardizing the principles of integrity and ethical conduct in both business relationships and any dealings with public authorities, in accordance with the applicable national, European Union, and international laws. Its goal is also to raise awareness among TSG members regarding the risks of corruption and how to minimize them.

The policy defines the phenomenon of corruption, providing examples, and focuses on issues such as preventing corruption, accepting and giving gifts, conflicts of interest, maintaining accounting records to accurately, reliably, and transparently reflect the financial and asset situation of TSG Group, making payments in accordance with TSG Group's standards and applicable laws, and financial involvement, including donations.

TSG Group provides its members with appropriate training on identifying corrupt events and preventing corrupt practices. The training aims to minimize the risk of abuses and raise awareness of issues related to corruption and other economic abuses.

#### **Conflict of Interest Prevention and Management Policy**

The Conflict of Interest Prevention and Management Policy has been implemented to prevent and manage conflicts of interest within TSG and to prevent any violation of TSG's interests, particularly by:

- Assisting TSG personnel in identifying and preventing any situations where a conflict of interest could influence their behavior or business decisions, especially those that could prevent the person from acting in the best interest of TSG;
- Providing TSG personnel with guidelines to recognize, prevent, and manage conflicts of interest that may arise as a result of activities or actions related to TSG's interests;
- Preventing events that may lead to financial or reputational losses for the TSG Group. These events are understood to include both intentional actions by TSG personnel and external factors or actions independent of TSG personnel, which, through the implementation of appropriate procedures and control mechanisms, can be minimized or fully blocked.

The policy includes guidelines regarding:

1. Identifying relationships and events where a conflict of interest may arise;

2. Implementing controls and mechanisms to prevent the occurrence of conflicts of interest or to reduce their scope, as far as possible;
3. Monitoring and reporting all significant conflicts of interest;
4. Managing conflicts of interest, including the procedures to follow in case of unavoidable conflicts of interest and properly informing the individuals and entities involved;
5. The method of classifying specific behavior as a conflict of interest, along with examples.

### **Confidential Information Protection Policy**

The Confidential Information Protection Policy was implemented to ensure that TSG Personnel have a basic understanding of what constitutes Confidential Information and Confidential Information as defined by MAR (Regulation (EU) No 596/2014 of the European Parliament and the Council of April 16, 2014, on market abuse and repealing Directive 2003/6/EC of the European Parliament and the Council and Commission Directives 2003/124/EC, 2033/125/EC, and 2004/72/EC) and how to protect it. It is the duty of each TSG Personnel member to adhere to and maintain the security and confidentiality of this information and handle it in the manner described in the Policy.

The policy applies to the obligation to maintain the confidentiality of Confidential Information and Confidential Information as defined by MAR for all TSG Personnel. The obligation to maintain confidentiality established by the policy extends beyond the relationship between the TSG Personnel and TSG Group and remains in effect even after the termination of employment, engagement, or contract with TSG/its Subsidiary, for the period specified in the relevant agreement or required by applicable law.

### **Intellectual Property Policy**

The Intellectual Property Policy was implemented to ensure that TSG Personnel have a basic understanding of what Intellectual Property is, how to use it, and how to protect it. The policy establishes the principles for protecting TSG Group's Intellectual Property and using the Intellectual Property of other entities.

Intellectual Property, according to the Policy, includes, among others, the following categories that are important for the TSG Group:

- works - this can include, for example: graphics, scripts, music, photographs, software programs (protection particularly covers source code and object code, but not algorithms);
- trademarks - symbols, names, logos, or other identifiers used to identify products or services;
- know-how - knowledge of processes, technologies, as well as applied solutions, ideas that are not widely known, and enable actions to be taken faster, more efficiently, and with better economic results; certain solutions may be patentable (protected as inventions) or considered trade secrets;
- image - refers to the appearance or set of characteristics that individualize a person (individual), and in some jurisdictions (outside Poland), it may also apply to, for example, architectural objects;
- database rights - refers to a collection of data or any other materials and elements organized according to a specific system or method, which required significant investment (quantitative or qualitative) for its creation.

### **Compliance Policy**

This Policy applies to all TSG Personnel and to the management of all non-compliance risks within the TSG Group. It specifically outlines the following:

- entities responsible for ensuring compliance within the TSG Group;
- the most significant non-compliance risks;
- principles of compliance behavior and guarantees for proper execution of the compliance function;
- measures (mechanisms) aimed at preventing, detecting, and managing non-compliance risks and achieving the organization's strategic and operational goals in the field of compliance.

All the aforementioned business conduct policies apply to all TSG Persons, i.e., every individual employed by the TSG Group under an employment contract, mandate contract, or other civil law agreement, as well as members of the management or supervisory bodies. The policies also impose an obligation on TSG Persons to report any violations of these policies in accordance with the Internal Reporting Procedure.

These policies are available to all relevant individuals in the company's intranet system, and in all matters related to their content, TSG Persons can contact the legal department via the email address provided in the policies or through the communication tools used within the TSG Group.

The policies are subject to annual reviews, and their implementation is the responsibility of the TSG Group Management Board.

**Internal reporting procedure**

Ten Square Games S.A. has implemented an internal reporting procedure. This procedure has been introduced to regulate the principles and methods for reporting violations and taking follow-up actions within the TSG Group, as well as to ensure TSG Group's compliance with applicable whistleblower protection laws, particularly the Whistleblower Protection Act.

The procedure applies to individuals who may be considered whistleblowers under applicable laws, those involved in the reported issue, individuals assisting in making the report, and persons associated with the whistleblower.

The procedure regulates the principles of making reports, including anonymous ones, which TSG Group allows, and establishes reporting channels. Reports can be made by filling out an electronic form available at <https://tsg.whistboard.com/>. The Whistboard channel is also accessible through the Intranet and the TSG website at <https://tensquaregames.com/pl/kontakt/>.

The procedure also identifies the functions responsible for receiving and reviewing reports, regulates the verification process, the principles for taking follow-up actions, maintaining a report register, and making external reports. The procedure strictly prohibits any retaliatory actions against the whistleblower, anyone who assisted the whistleblower in making the report, or anyone associated with the whistleblower. [G1-1\_05]

The reporting channel established under the procedure is available in Polish, English, German, Ukrainian, Spanish, Italian, and Russian, and it can also be used by external stakeholders who are not employees of the TSG Group.

All individuals processing the reports are properly authorized and are required to maintain impartiality and confidentiality, and in the case of a conflict of interest, they are excluded from participating in the review of the specific report.

The internal reporting procedure has been in effect at Ten Square Games S.A. since September 19, 2024, and its implementation is the responsibility of the Management Board of Ten Square Games S.A. The procedure is subject to annual reviews.

To ensure understanding and increase trust in the mechanisms established in the procedure, Ten Square Games S.A. points out the possibility of addressing any doubts regarding its application and understanding of individual provisions to the legal department, either personally, via the designated email address provided in the procedure, or through the communication tools used within the TSG Group.

Through the Whistboard channel, any violations concerning Ten Square Games S.A. and Rortos SRL can be reported. This channel is available not only to employees of the TSG Group but also to external stakeholders.

All individuals processing the reports are properly authorized and are required to maintain impartiality and confidentiality. In case of a conflict of interest, they are excluded from participating in the review of the specific report.

The corporate culture at TSG focuses on four core values within the TSG Group. These values are regularly discussed and promoted by the Management Board of the Company. Meetings with employees from across the Group, held at least twice a year, provide a platform for discussions about the company's values, their understanding, and their application in everyday work. These values include courage to explore, responsibility, collaboration, and the ability to adapt quickly to change. The regularity of these meetings ensures continuous reflection on corporate culture and its integration into the company's life. To further strengthen the understanding of the Company's values and the principles based on them, at the beginning of 2025, the Company adopted the Code of Ethics – a guide to the most important principles of conduct within the TSG Group.

**The main values promoted by TSG are:**

- **Dare to Explore:** encouraging creativity, innovation, and learning from mistakes.
- **Own It:** promoting responsibility, creativity, and independence.
- **Grow Together:** supporting collaboration, personal and professional development within the team.
- **Change Fast:** adapting to the dynamically changing market environment.

These topics are not only promoted during meetings but also serve as criteria for evaluation in recruitment processes and during employee assessments, highlighting their importance for TSG's organizational culture. In 2025, as part of its dialogue with employees, the Company assessed how employees perceived the adequacy of the above values. At the beginning of 2026, the results of this assessment were presented, together with an action plan developed in response to its findings.

TSG offers specific incentives and tools for employees to support the corporate culture, including:

- **Financing employee initiatives:** demonstrates the management's support for innovation and employee engagement.
- **Cultural fit assessment during recruitment:** ensures that new employees will align with the company values.
- **Regular employee evaluations:** includes an assessment of employees' behavior in line with the organizational culture.
- **Team-building events:** organizing large integration events and smaller team meetings promotes collaboration and building interpersonal relationships.

The organizational culture at TSG is dynamic and evolves with the company, which is reflected in how the Board engages in its development and promotion. By focusing on key values and integrating them into daily operations, TSG creates a work environment that fosters innovation, responsibility, and mutual growth. At TSG, procedures for quickly, independently, and objectively investigating corruption incidents operate within the framework of the Internal Reporting Procedure described above. Considering the nature of Ten Square Games' operations, the functions most exposed to the risk of corruption are those related to:

- purchasing services and technology from external suppliers, e.g. marketing tools, cloud computing, software,
- negotiating cooperation terms with distribution platforms (e.g. Apple, Google), collaborating with advertising agencies, influencers, advertising partners, and expenses for promotional campaigns,
- access to user data and data privacy management.

## **G1-2 SUPPLIER RELATIONSHIP MANAGEMENT AND G1-6 PAYMENT PRACTICES**

The TSG Group does not have a policy regarding supplier relationships aimed at preventing payment delays. The lack of such a policy stems from the specific nature of TSG Group's operations, where in practice, there are no issues with payment delays. The Group ensures stable relationships with suppliers based on trust and partnership. Nearly 100% of invoices are paid on time. Polish suppliers generally set payment terms at 7-14 days, while foreign suppliers apply longer payment terms. The company is not involved in any legal proceedings related to payment delays.

## **G1-3 PREVENTION OF CORRUPTION AND BRIBERY AND THEIR DETECTION**

On August 5, 2024, the TSG Group implemented an Anti-Corruption Policy, which is described in disclosure G1-1. Any reports of violations of the Anti-Corruption Policy are reviewed in accordance with the principles for handling violations outlined in the Internal Reporting Procedure described in disclosure G1-1.

## **G1-4 CORRUPTION OR BRIBERY INCIDENTS**

Ten Square Games has not been subject to any convictions for violations of anti-corruption laws or bribery regulations. No fines have been imposed on the company or its subsidiaries for breaches of anti-corruption laws or bribery regulations. In 2025, no confirmed incidents of corruption or bribery were recorded.

## **G1-5 POLITICAL IMPACT AND LOBBYING ACTIVITIES**

Neither TSG Group nor the parent company engaged in lobbying activities or political influence in 2025. The Group did not directly or indirectly finance any initiatives of this nature. TSG was also not a member of any lobbying associations. None of the members of the governing, management, or supervisory bodies held comparable positions in the public administration during the 2 years preceding their appointment to the Company's bodies. Ten Square Games has no plans to engage in lobbying activities in the near future.

Summary of the achievement of objectives in the area of business conduct:

Objective	Status of execution
Development and adoption of a complete set of due diligence policies.	The objective was achieved. All required procedures were implemented and training on them was conducted.
Development and adoption of a complete set of due diligence policies.	The objective was achieved. All required procedures were implemented and training on them was conducted.
Development of a remediation process and allocation of resources to address identified and reported violations.	The objective was achieved. The process was used to conduct an internal investigation following a reported incident.

Development of training modules on the adopted policies.	The objective was achieved. The relevant modules were prepared, and internal training sessions were conducted on their basis.
Implementation of the risk categories identified through the materiality assessment into the organization's risk map.	The objective was achieved. Risk owners were also identified.
Development of a reporting framework for the above risks.	The implementation of this objective was postponed due to the planned review of the materiality assessment and the ESG Strategy.
Establishment of an internal team supporting ESG activities.	The objective was achieved. The team was established.

## **ESRS E1 CLIMATE CHANGE**

### **GOV-3 INCORPORATING SUSTAINABILITY-RELATED RESULTS INTO INCENTIVE SYSTEMS**

In 2025, the Compensation Policy did not link compensation components to the achievement of reduction targets for GHG emissions or other climate-related strategic objectives.

### **E1-1 TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION PURPOSES**

In 2025, the Ten Square Games Group did not have a dedicated climate transition plan. The Group's operating activities have a relatively limited direct impact on the climate through the generation of greenhouse gas emissions, and the Ten Square Games Group does not hold assets that could generate significant Scope 1 emissions. Actions aimed at reducing CO2 emissions are currently included in the Ten Square Games Group's ESG Strategy, but they will be subject to review.

### **SBM-3 SIGNIFICANT IMPACTS, RISKS, AND OPPORTUNITIES, AND THEIR INTERCONNECTIONS WITH THE STRATEGY AND BUSINESS MODEL**

Ten Square Games Group conducted the identification and analysis of ESG risks, including risks and the resulting threats and opportunities in the areas of climate change, environmental issues, social matters, labor relations, and human rights. Identified risks and opportunities:

**Risks:**

1. Risk of disruption in supply chains
2. Risk of the need for more detailed reporting on sustainability issues
3. Risk of rising energy prices due to a high-emission electricity mix in Poland or other countries

**Opportunities:**

1. Opportunity to attract customers interested in products helping to combat the climate crisis

As of December 31, 2024, a scenario analysis of the resilience of the Ten Square Games business model to climate change has not yet been conducted.

In addition, due to the regulatory changes concerning sustainability reporting in 2025, the risk of being required to report on sustainability matters in a more detailed manner has receded. The "stop-the-clock" Directive postponed the date on which the Company could potentially become subject to mandatory sustainability reporting, and the proposed amendments to the CSRD Directive adopted at the beginning of 2026 exempt the Company from the obligation to prepare sustainability reports.

### **IRO-1 DESCRIPTION OF THE PROCESSES FOR IDENTIFYING AND ASSESSING SIGNIFICANT CLIMATE-RELATED IMPACTS, RISKS, AND OPPORTUNITIES**

The climate risk analysis was conducted in collaboration with an external consulting firm, following the AXIS® methodology (Amplification, eXclusion, Intensification, Seizure), in a four-step process that included: comparative, questionnaire-based, quantitative, and qualitative analysis. The process is based on assumptions in accordance with the ISO 31000 standard. A total of 38 risks and their potential impacts, consisting of 12 opportunities and 26 threats to the organization, were analyzed. After evaluating the probability and impact of each threat and opportunity, it was determined that 1 opportunity and 3 threats are of significant importance for Ten Square Games. Additionally, 3 opportunities and 10 threats were placed under monitoring and management in justified cases.

The following time horizons were adopted for the climate risk analysis:

2023 – 2025

2026 – 2030

2031 – 2050

**The probability is assessed on a 8 grade scale** (almost certain, very likely, likely, rather likely, rather unlikely, unlikely, very unlikely, almost impossible).

**The impact is assessed on a 6 grade scale** (very high, high, moderately high, moderately low, low, very low).

**The described study identified the following groups:**

- **Group A (Amplification)** - high probability and low impact:
  - 2 opportunities,
  - 7 threats.
- **Group X (Exclusion)** - low probability and low impact:
  - 7 opportunities,
  - 13 threats.
- **Group I (Intensification)** - high impact and low probability:
  - 1 opportunity,
  - 3 threats.
- **Group S (Seizure)** - high probability and high impact:
  - 1 opportunity,
  - 3 threats.

Ten Square Games S.A., as a mobile game production company, operates in the technology sector, which is characterized by a relatively low direct operational impact on the environment. However, like other digital entities, the Company's activities may be indirectly exposed to climate risks that affect its operations, value chain, and long-term strategy. The physical risks resulting from climate change may mainly concern the continuity of operations, including:

- availability of IT infrastructure and servers - the company uses cloud services and external servers from providers. Extreme weather events, such as heatwaves or power outages caused by hurricanes, may lead to disruptions in the availability of servers supporting games and operating systems,
- disruptions in office operations - the increased frequency of extreme weather events (e.g., floods, storms) may affect the availability and operation of the Group's offices, particularly in locations vulnerable to climate change,
- increased energy demand - a rise in global temperatures may lead to higher cooling requirements for data centers, which could impact the costs and carbon footprint of IT infrastructure.

Regulatory, market, and social changes related to climate policy may impact the company's operations. Currently, due to the upcoming changes in regulations concerning sustainability reporting, it is not possible to determine the full extent of this impact.

## **E1-2 POLICIES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION**

In 2025, the Company did not have policies related to climate change mitigation and adaptation.

## **E1-3 ACTIONS AND RESOURCES RELATED TO THE CLIMATE POLICY**

As a global mobile games developer, Ten Square Games S.A. does not have a direct negative impact on the natural environment. However, thanks to the global reach of its products, the Company can exert both an indirect and a direct positive impact by raising environmental awareness among its players and engaging them in climate protection activities.

In 2025, Ten Square Games carried out a range of activities supporting climate education, both independently and in cooperation with external partners:

### **Make Green Tuesday Moves - recurring climate activities in games**

Since April 2024, events under the Make Green Tuesday Moves initiative have been held on the first Tuesday of each month in the Company's largest game, *Fishing Clash*. The aim of these activities was to draw players' attention to the consequences of climate change and to ways of reducing them in everyday life. In addition, Ten Square Games shared part of the revenue from dedicated in-game offers to support PlanetPlay - an organization working to raise climate awareness through gaming. In total, in 2025 TSG donated nearly PLN 92 thousand to PlanetPlay as part of these activities.

**Green Game Jam - engagement of players and employees**

As part of Green Game Jam, the Company organised an in-game event in *Fishing Clash* aimed at drawing players' attention to the effects of climate change. This was accompanied by a fundraising campaign in support of PlanetPlay to help finance its activities aimed at combating climate change.

**Survey of players' views on the role of games in climate education**

In 2025, Ten Square Games, in cooperation with the United Nations Development Programme (UNDP), conducted a survey among players on their perception of games as a platform for raising awareness of climate change. The survey results showed above-average player engagement with environmental topics, confirming the potential of mobile games as an educational tool.

In 2025, Ten Square Games also engaged its employees in a tree-planting initiative in Wrocław, in coordination with the city authorities and in cooperation with the One More Tree Foundation. The Company's employees planted more than 1,000 trees together, contributing to the restoration of part of the post-agricultural land in Wrocław.

**Types of expenditures of the TSG Group in 2025**

TYPES OF EXPENDITURE	for the period 1.01.2025 - 31.12.2025
environmental activities	119 116
sponsorship activities	112 114
charitable activities	6 000
sports activities	7 965
educational activities	0
<b>TOTAL</b>	<b>245 195</b>

ORGANIZATION	for the period 1.01.2025 - 31.12.2025
Sphaira Innovation AG (Planet Play)	91 716
ONE MORE TREE FOUNDATION	27 400
Other	153 479
<b>TOTAL</b>	<b>245 195</b>

**E1-4 OBJECTIVES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION**

In 2024, as part of the adopted ESG strategy for the TSG Group, the following strategic goals in the environmental area were set:

**Short-term**

- Setting a reduction target for Scope 1+2 emissions
- Setting a reduction target for Scope 3 emissions
- Organizing an annual initiative targeted at users and employees
- Engaging players in climate action - in-game events

**Medium-term**

- Approval of reduction targets for emissions in SBTi
- Update of equipment purchase policies, business travel policies, and other policies regarding the procurement of low or zero carbon footprint equipment and services

**Long-term**

- Reducing Scope 1 and 2 emissions to zero
- Approval of Scope 3 emissions reduction target in SBTi
- Organizing an annual initiative for users and employees, such as climate education initiatives within Playing for the Planet.

Given that the Company will not be subject to the obligation to report on sustainability matters, this objective will be reviewed by the Company in 2026 due to the related administrative and financial burden. However, in light of the changes in sustainability reporting regulations, the Company will review its objectives in this area in the coming years.

Summary of the achievement of environmental objectives:

Objective	Status of execution
Calculation of Scope 1 and Scope 2 GHG emissions using actual fuel and energy consumption data.	The objective was achieved. The Group prepared the calculations based on actual data.
Establishing the actual situation with the property manager and determining whether it is possible to switch the energy supply to a low-emission source.	The objective was achieved to a certain extent. Discussions were initiated. The matter remains ongoing, as the building has several tenants and an agreement with all of them is required. The matter will continue to be monitored in 2026.
Calculation of Scope 3 GHG emissions (primarily using the average-data method).	The objective was achieved to a certain extent. Due to the lack of indicators tailored to its specific business activity, the Company had to rely on assumptions and experimental approaches. As a result, the accuracy of the data may be significantly distorted. Work on improving the estimation method developed, in particular by introducing a more effective calculation approach, will continue in 2026.
Contact with cloud service providers in order to calculate the emissions associated with the individual services purchased.	The objective was achieved for the largest categories of cloud services.
Contact with equipment suppliers in order to verify the possibility of obtaining certified equipment and to assess the feasibility of using such certified equipment.	The objective was not achieved. Its implementation was postponed until 2026.
Implementation of a pilot event engaging employees in environmental activities.	The objective was partially achieved. Together with the One More Tree Foundation, the team planted 1,000 trees on the outskirts of Wrocław.
Implementation of an in-game event and development of a method for measuring its impact.	The objective was achieved. It was implemented as part of the Green Game Jam initiative in <i>Fishing Clash</i> .
Review of player engagement and assessment of opinions on the initiative after one full cycle.	The objective was achieved. A comprehensive study assessing player engagement and their views on the relevance of such events was conducted together with external partners, PlanetPlay and the UN Global Compact.

## E1-5 ENERGY CONSUMPTION AND ENERGY MIX

In 2025, the Ten Square Games Group's electricity consumption amounted to 241,171 kWh, while its heat energy consumption amounted to 384 GJ.

## E1-6 GREENHOUSE GAS EMISSIONS FOR SCOPE 1, 2, AND 3 GROSS, AND TOTAL GREENHOUSE GAS EMISSIONS

The TSG Group is disclosing GHG emissions for the first time in this period, in accordance with the binding ESRS standards (Delegated Regulation (EU) 2023/2772 of July 31, 2023, supplementing Directive 2013/34/EU of the European Parliament and the Council regarding sustainability reporting standards) and in line with the principles, requirements, and guidelines outlined in the GHG Protocol Corporate Standard (The Greenhouse Gas Protocol A Corporate Accounting and Reporting Standard Revised Edition, GHG Protocol Scope 2 Guidance, GHG Protocol Corporate Value Chain [Scope 3] Accounting and Reporting Standard).

In some cases, the Group did not have sufficient data to estimate emissions in accordance with the adopted methodology. In such cases (e.g. emissions related to players' use of the Group's products), the Group decided to conduct an experiment in order to determine the metric necessary for carrying out the estimates, or to use estimations.

Below, the Company provides calculations made for 2025.  
Emissions for 2025 are presented in three scopes (Scope):

### Scope 1: direct emissions

Greenhouse gas emissions generated directly by the organization and its activities.

Examples: combustion of fossil fuels, refrigerant leaks. No such emissions were identified because the Company is not the owner of the office space in the building where it operates; it is a tenant, and it does not own a car fleet.

### Scope 2: indirect emissions related to energy

Emissions related to the consumption of electricity, heat, or steam by the organization. The Group made calculations based on invoices from the office owner in Wrocław and Verona, which the Group rents. Data on electricity, heat, and water for the subleased office space in Warsaw were estimated based on the square footage and the number of people using the small area. Example: electricity consumption.

### Scope 3: other indirect emissions

All other indirect emissions occurring upstream or downstream in the organization's value chain. Examples: purchase of raw materials, purchase of services, business travel, transportation of goods, waste, use and end-of-life of sold products, extraction energy.

In Scope 3, the most significant emissions for the Group's operations are those related to the purchase of advertising services (Category 1 purchased services) and the use of the Group's products by players (Category 11 Use of products). The emissions estimates related to purchasing advertising services were based on the number of online ad impressions and the emission factor associated with their playback. To calculate emissions related to the use of the Group's products, the Company, in cooperation with an external consultant, conducted an experiment to create a metric necessary to estimate emissions in this regard. These estimates involve uncertainty regarding the accuracy of the calculations and does not include Group's latest project Trophy Hunter.

In the Scope 3 emissions calculations, the Company also considered Category 2 Capital goods, Category 5 Operational waste, Category 6 Business travel, Category 7 Employee commuting, Category 8 Rented assets, Category 12 End-of-life treatment of products, although their impact on the Group's emissions is much smaller. No other sources of emissions were identified in the Group.

The Group's structure of GHG emissions does not include biogenic emissions.

GHG emissions scope	Emission size [tCO <sub>2</sub> e] in w 2025	Emission size [tCO <sub>2</sub> e] in 2024
<b>Greenhouse gas emissions Scope 1</b>	N/A	N/A
<b>Greenhouse gas emissions Scope 2</b>	<b>170</b>	<b>192</b>
<b>Significant greenhouse gas emissions Scope 3 (material categories)</b>	<b>3 569</b>	<b>4 196</b>
Category 1: Purchased Goods and Services	3 151	3 789
Category 2: Capital Goods	26	14
Category 5: Operational Waste	45	56
Category 6: Business Travel	59	70
Category 7: Employee Commuting	169	179
Category 8: Rented Assets	4	4
Category 11: Product Use	110	81
Category 12: End-of-Life Treatment of Products	4	2

The main change in the value of CO<sub>2</sub> emissions in 2025 compared with 2024 resulted from lower marketing activity in the Group's main titles - *Fishing Clash* and *Hunting Clash*.

## E1-7 PROJECTS FOR THE REMOVAL OF GREENHOUSE GASES AND THE REDUCTION OF GREENHOUSE GAS EMISSIONS FUNDED THROUGH CARBON CREDITS

The company did not utilize projects related to the reduction of greenhouse gases funded through carbon credits.

## **E1-8 8 INTERNAL CARBON PRICING FOR GREENHOUSE GAS EMISSIONS**

In 2025, Ten Square Games Group did not use Internal Carbon Price tools.

## **E1-9 EXPECTED FINANCIAL IMPACTS ARISING FROM SIGNIFICANT PHYSICAL RISKS, TRANSITION RISKS, AND POTENTIAL CLIMATE-RELATED OPPORTUNITIES**

Given that the Company is not subject to the obligation to report on sustainability matters, it decided not to estimate the financial effects arising from material physical risks, transition risks, or potential climate-related opportunities.

function	name and last name	date	signature
President of the Management Board	Andrzej Ilczuk	08.04.2026	
Member of the Management Board	Janusz Dziemidowicz	08.04.2026	
Member of the Management Board	Magdalena Jurewicz	08.04.2026	