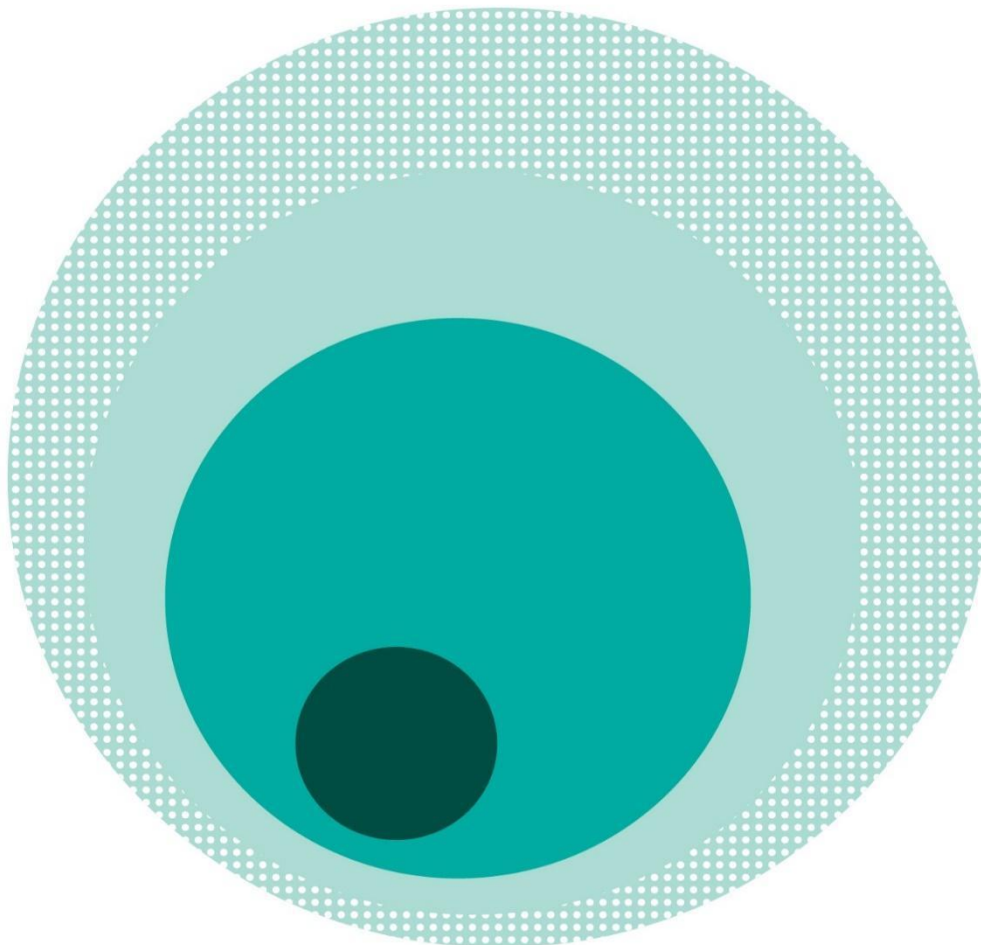


CI GAMES SE

INDEPENDENT AUDITOR'S REPORT
OF A SERVICE THAT PROVIDES REASONABLE ASSURANCE
ON THE EVALUATION OF THE REMUNERATION REPORT

(UNAUTHORISED TRANSLATION FROM THE POLISH LANGUAGE)
02.06.2023



INDEPENDENT AUDITOR'S REPORT

To the General Meeting and Supervisory Board of CI Games SE

We have been engaged to evaluate the attached remuneration report of CI Games SE for the year 2022, with respect to the completeness of the information included therein, as required under Article 90g (1) - (5) and (8) of the Act of July 29, 2005 on Public Offering and Conditions for Introducing Financial Instruments to the Organized Trading System and on Public Companies (i.e., Journal of Laws of 2022, item 2554) (the "Public Offering Act").

Identification of criteria and description of the subject matter

The remuneration report was prepared by the Supervisory Board to ensure compliance with the requirements set out in Article 90g (1) of the Public Offering Act. The applicable requirements for the remuneration report are contained in the Public Offering Act.

The requirements described in the preceding sentence set out the basis for the remuneration report and – in our view – are appropriate criteria for us to formulate a conclusion that provides reasonable assurance.

In accordance with the requirements of Article 90g (10) of the Public Offering Act, the remuneration report shall be subjected to the auditor's evaluation with respect to the inclusion in it of the information required by Article 90g (1) - (5) and (8) of the Law on Public Offering. This report fulfils this requirement.

By the auditor's assessment referred to in the preceding sentence and forming the basis for our conclusion providing reasonable assurance, we mean an assessment of whether, in all material respects, the scope of the information presented in the remuneration report is complete and the information has been disclosed with the detail required by the Public Offering Act.

Responsibility of Supervisory Board Members

In accordance with the Public Offering Act, members of the Company's Supervisory Board are responsible for the preparation of the remuneration report in accordance with applicable laws, and in particular for the completeness of the report and the information contained therein.

The Board's responsibility also includes the design, implementation and maintenance of an internal control system that ensures the preparation of a complete remuneration report free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our objective was to evaluate the completeness of the information contained in the accompanying remuneration report against the criterion set out in the *Identification of criteria and description of the subject matter* section of our report and to express, on the basis of the evidence obtained, an independent conclusion resulting from the reasonable assurance engagement.

The engagement was performed in accordance with National Standard on Assurance Engagements Other than Audits or Reviews 3000 (Revised) in line with the wording of International Standard on Assurance Engagements 3000 (Revised) – “Assurance Engagements Other than Audits or Reviews of Historical Financial Information” as adopted by Resolution No. 3436/52e/2019 of the National Council of Statutory Auditors of April 8, 2019, as amended (KSUA 3000 (Z)).

This standard requires the auditor to plan and perform the procedures in such a way as to obtain reasonable assurance that the remuneration report has been prepared completely in accordance with the specified criteria.

Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with KSUA 3000 (Z) will always detect a material misstatement when it exists.

Ethical requirements, including independence

In performing the service, the auditor and audit firm complied with the independence and other ethical requirements set forth in the International Code of Ethics for Professional Accountants (including the International Independence Standards) of the International Ethical Standards Board for Accountants, adopted by Resolution of the National Council of Statutory Auditors No. 3431/52a/2019 of March 25, 2019 on the Principles of Professional Ethics for Statutory Auditors (hereinafter the IESBA Code). The IESBA Code is based on the fundamental principles of integrity, objectivity, professional competence and due diligence, confidentiality, and professional conduct. We have also complied with other independence and ethics requirements that apply to this assurance engagement in Poland.

Quality control requirements

The audit firm applies national quality control standards. As required by national quality control standards, the audit firm has designed, implemented and applied a quality management system, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Summary of work performed and limits of our procedures

The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation of a complete the remuneration report, in order to design appropriate procedures to provide the auditor with sufficient and appropriate evidence in the circumstances. The assessment of the functioning of the internal control system was not carried out in order to express a conclusion on its effectiveness.

The procedures we planned and performed included in particular:

- reading the remuneration report and comparing the information contained therein with the applicable requirements;
- reading the resolutions adopted by the General Meeting of the Company regarding the remuneration policy for Members of the Management Board and the Supervisory Board as well as the resolutions of the Supervisory Board detailing them;
- establishing, based on a comparison with corporate documents, a list of individuals who the requirement to include the relevant information in the remuneration report applies to, and determining, based on inquiries submitted to those responsible for the preparation of the report, and where we considered appropriate, also directly to the individuals who the requirement to include the relevant information applies to, whether or not all the information required by the criteria applicable to the preparation of the remuneration report, has been disclosed.

Our procedures were performed only to obtain evidence that the information included by the Supervisory Board in the remuneration report is complete in accordance with the applicable requirements. Our work was not aimed to evaluate the sufficiency of the information contained in the remuneration report for the preparation of the remuneration report, or the correctness and accuracy of the information contained therein, in particular with respect to the amounts disclosed, including prior year estimates, figures, dates, classification, allocation or compliance with the adopted by the Management Board remuneration policy.

The remuneration report was not audited within the meaning of the National Audit Standards. Because our assurance procedures did not include an audit or a review of the information used as the basis for the preparation of the remuneration report, and therefore we do not assume any responsibility for issuing or updating any reports or opinions on the Company's historical financial information.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Conclusion

The auditor's conclusion is based on the issues described above, therefore the conclusion should be read with these issues in mind. In our opinion, the accompanying remuneration report contains, in all material respects, all the information specified in Article 90g (1) - (5) of the Public Offering Act.

Restriction on Use

This report has been prepared by UHY ECA Audyt Spółka z ograniczoną odpowiedzialnością Sp. k. with its registered office in Warsaw for the General Meeting of Shareholders and the Supervisory Board and is intended only for the purpose described in the *Identification of criteria and description of the subject matter* section and should not be used for any other purpose.

UHY ECA Audyt Spółka z ograniczoną odpowiedzialnością Sp. k. with its registered office in Warsaw does not assume in connection with this report any liability arising from contractual and non-contractual relationships (including negligence) with respect to third parties in the context of this report. The foregoing does not exempt us from liability in situations where such exemption is excluded by law.

Signature Not Verified
Dokument podpisany przez Magdalena
Krysztofiak
Data: 2023.06.02 17:44:48 CEST

Magdalena Krysztofiak
No in the register: 11598

performing the service on behalf of
UHY ECA Audyt Spółka z ograniczoną odpowiedzialnością
Sp. k. with its registered office in Warsaw
entered on the list of audit firms
under No. 3115

The above report is a translation from the original Polish version. In case of any discrepancies between the Polish and English version, the Polish version shall prevail.

Warsaw, 02.06.2023 r.