BRAGG GAMING GROUP INC.

INTERIM UNAUDITED CONDENSED
CONSOLIDATED FINANCIAL STATEMENTS

Three and six-month periods ended June 30, 2026 and June 30, 2025

Presented in Euros (Thousands)

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BRAGG GAMING GROUP INC.
INTERIM UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF LOSS AND COMPREHENSIVE LOSS
PRESENTED IN EUROS (THOUSANDS, EXCEPT SHARE AND PER SHARE AMOUNTS)

		Three Months Ended June 30,		Six Months Ended June 30,	
	Note	**2026**	**2025**	**2026**	**2025**
Revenue	3, 18	22,892	26,079	48,544	51,584
Cost of revenue	3	(11,053)	(12,336)	(22,478)	(23,557)
Gross Profit		**11,839**	**13,743**	**26,066**	**28,027**
Selling, general and administrative expenses	3	(13,780)	(16,091)	(29,446)	(31,898)
Loss on remeasurement of deferred consideration	3, 8	—	—	—	(157)
Operating Loss		**(1,941)**	**(2,348)**	**(3,380)**	**(4,028)**
Net interest expense and other financing charges	3, 14	(425)	(14)	(251)	(360)
Loss Before Income Taxes		**(2,366)**	**(2,362)**	**(3,631)**	**(4,388)**
Income taxes recovery (expense)	19	(509)	533	(430)	(81)
Net Loss		**(2,875)**	**(1,829)**	**(4,061)**	**(4,469)**
Items to be reclassified to net loss:					
Cumulative translation adjustment		308	(2,680)	609	(4,103)
Net Comprehensive Loss		**(2,567)**	**(4,509)**	**(3,452)**	**(8,572)**
Basic Loss Per Share		(0.11)	(0.07)	(0.16)	(0.18)
Diluted Loss Per Share		(0.11)	(0.07)	(0.16)	(0.18)
		Millions	Millions	Millions	Millions
Weighted average number of shares - basic		25.6	25.2	25.6	25.1
Weighted average number of shares - diluted		25.6	25.2	25.6	25.1

See accompanying notes to the interim unaudited condensed consolidated financial statements.

BRAGG GAMING GROUP INC.
INTERIM UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
PRESENTED IN EUROS (THOUSANDS, EXCEPT SHARE AND PER SHARE AMOUNTS)

	Note	As at June 30, 2026	As at December 31, 2025
Cash and cash equivalents		3,308	6,658
Trade and other receivables	11, 16	17,857	21,122
Prepaid expenses and other assets		4,279	3,905
Total Current Assets		**25,444**	**31,685**
Property and equipment		972	1,198
Right-of-use assets	9	3,348	3,975
Intangible assets	10	29,208	30,421
Goodwill	7	31,558	31,206
Investments in associates		428	459
Other assets		405	405
Total Assets		**91,363**	**99,349**
Trade payables and other liabilities	12, 16	23,816	25,520
Income taxes payable	19	351	1,824
Lease obligations on right of use assets	13	1,378	1,367
Share appreciation rights liability	6	312	471
Loans payable	14	2,809	3,512
Total Current Liabilities		**28,666**	**32,694**
Deferred income tax liabilities	19	421	509
Lease obligations on right of use assets	13	2,078	2,725
Share appreciation rights liability	6	103	123
Other non-current liabilities		596	596
Total Liabilities		**31,864**	**36,647**
Share capital	4	134,269	133,946
Contributed surplus		17,670	17,673
Accumulated deficit		(93,593)	(89,461)
Accumulated other comprehensive income		1,153	544
Total Equity		**59,499**	**62,702**
Total Liabilities and Equity		**91,363**	**99,349**

See accompanying notes to the interim unaudited condensed consolidated financial statements.

Approved on behalf of the Board of Directors

Donald Robertson
Board Director and Chair of Audit Committee

Matt Davey
Chair of the Board of Directors

BRAGG GAMING GROUP INC.
INTERIM UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
PRESENTED IN EUROS (THOUSANDS, EXCEPT SHARE AND PER SHARE AMOUNTS)

	Note	Share capital	Contributed surplus	Accumulated Deficit	Accumulated other comprehensive income (loss)	Total Equity
Balance as at January 1, 2025		**131,729**	**17,680**	**(81,210)**	**5,300**	**73,499**
Shares issued as deferred consideration	8	1,380	—	—	—	1,380
Exercise of stock options	6	144	(94)	—	—	50
Share-based compensation	6	—	518	—	—	518
Net loss for the period		—	—	(4,469)	—	(4,469)
Other comprehensive loss		—	—	—	(4,103)	(4,103)
Balance as at June 30, 2025		**133,253**	**18,104**	**(85,679)**	**1,197**	**66,875**
Balance as at January 1, 2026		**133,946**	**17,673**	**(89,461)**	**544**	**62,702**
Exercise of restricted share units	6	284	(284)	(71)	—	(71)
Exercise of deferred share units	6	39	(39)	—	—	—
Share-based compensation	6	—	320	—	—	320
Net loss for the period		—	—	(4,061)	—	(4,061)
Other comprehensive income		—	—	—	609	609
Balance as at June 30, 2026		**134,269**	**17,670**	**(93,593)**	**1,153**	**59,499**

See accompanying notes to the interim unaudited condensed consolidated financial statements.

BRAGG GAMING GROUP INC.
INTERIM UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
PRESENTED IN EUROS (THOUSANDS, EXCEPT SHARE AND PER SHARE AMOUNTS)

		Six Months Ended June 30,	
	Note	**2026**	**2025**
Operating Activities			
Net loss		(4,061)	(4,469)
Add:			
Net interest expense and other financing charges	3, 14	406	360
Depreciation and amortization	3	9,576	9,689
Share based compensation	6	145	1,585
Loss on remeasurement of deferred consideration	3, 8	—	157
Unrealized foreign exchange (gain) loss		35	(152)
Income taxes expense	19	430	81
		6,531	7,251
Change in working capital	17	(235)	(35)
Income taxes paid	19	(568)	(142)
Cash Flows From Operating Activities		**5,728**	**7,074**
Investing Activities			
Purchases of property and equipment		(47)	(219)
Additions of intangible assets	10	(6,915)	(6,407)
Loan receivables		—	(375)
Investment in associates		—	(200)
Cash Flows (Used In) Investing Activities		**(6,962)**	**(7,201)**
Financing Activities			
Proceeds from exercise of stock options	6	—	50
Repayment of lease liability	13	(687)	(570)
Repayment of loans payable	14	(679)	(4,410)
Interest and financing fees		(382)	(248)
Cash Flows (Used In) Financing Activities		**(1,748)**	**(5,178)**
Effect of foreign currency exchange rate changes on cash and cash equivalents		(368)	(920)
Change In Cash And Cash Equivalents		**(3,350)**	**(6,225)**
Cash and cash equivalents at beginning of period		6,658	10,467
Cash And Cash Equivalents At End Of Period		**3,308**	**4,242**

See accompanying notes to the interim unaudited condensed consolidated financial statements.

BRAGG GAMING GROUP INC.
NOTES TO THE INTERIM UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
FOR THE THREE AND SIX-MONTH PERIODS ENDED JUNE 30, 2026 AND JUNE 30, 2025
PRESENTED IN EUROS (THOUSANDS, EXCEPT SHARE AND PER SHARE AMOUNTS)

1 GENERAL INFORMATION

Nature of operations

Bragg Gaming Group Inc. and its subsidiaries (collectively, “Bragg” or the “Company”) are, primarily and collectively, a business-to-business (“B2B”) online gaming technology platform and casino content aggregator.

The registered and head office of the Company is located at 130 King Street West, Suite 1955, Toronto, Ontario, Canada M5X 1E3.

2 MATERIAL ACCOUNTING POLICIES

The interim unaudited condensed consolidated financial statements (“interim financial statements”) were prepared using the same basis of presentation, accounting policies and methods of computation, and using the same significant estimates and judgments in applying the accounting policies as those of the audited consolidated financial statements for the year ended December 31, 2025, which are available on SEDAR+ at www.sedarplus.ca and on the EDGAR section of the SEC website at www.sec.gov/search-filings under the Company’s name.

Statement of compliance and basis of presentation

The accompanying interim financial statements have been prepared in accordance with International Accounting Standards (“IAS”) 34 Interim Financial Reporting and do not include all of the information required for annual consolidated financial statements and should be read in conjunction with the Company’s audited consolidated financial statements for the year ended December 31, 2025.

These interim financial statements are prepared on a historical cost basis except for financial instruments classified at fair value through profit or loss (“FVTPL”) or fair value through other comprehensive income (“FVOCI”) which are measured at fair value. The material accounting policy information set out in note 2 of the audited consolidated financial statements for the year ended December 31, 2025 has been applied consistently in the preparation of the interim financial statements for all periods presented.

These interim financial statements were, at the recommendation of the audit committee, approved and authorized for issuance by the Company’s Board of Directors on August 13, 2026.

BRAGG GAMING GROUP INC.
NOTES TO THE INTERIM UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
FOR THE THREE AND SIX-MONTH PERIODS ENDED JUNE 30, 2026 AND JUNE 30, 2025
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3 LOSS BEFORE INCOME TAXES CLASSIFIED BY NATURE

The loss before income taxes is classified as follows:

		Three Months Ended June 30,		Six Months Ended June 30,	
	Note	2026	2025	2026	2025
Revenue	18	**22,892**	**26,079**	**48,544**	**51,584**
Cost of revenue		(11,053)	(12,336)	(22,478)	(23,557)
Gross Profit		**11,839**	**13,743**	**26,066**	**28,027**
Salaries and subcontractors		(5,654)	(5,738)	(12,242)	(12,312)
Share based compensation	6	(107)	(739)	(145)	(1,585)
Total employee costs		(5,761)	(6,477)	(12,387)	(13,897)
Depreciation and amortization		(4,893)	(4,969)	(9,576)	(9,689)
IT and hosting		(1,470)	(1,372)	(3,030)	(2,653)
Professional fees		(1,686)	(1,189)	(2,956)	(2,275)
Corporate costs		(176)	(122)	(301)	(254)
Sales and marketing		(125)	(290)	(509)	(587)
Bad debt recovery (expense)	11	1,034	(748)	799	(879)
Travel and entertainment		(233)	(433)	(540)	(764)
Other operational costs		(470)	(491)	(946)	(900)
Selling, General and Administrative Expenses		**(13,780)**	**(16,091)**	**(29,446)**	**(31,898)**
Loss on remeasurement of deferred consideration	8	—	—	—	(157)
Operating Loss		**(1,941)**	**(2,348)**	**(3,380)**	**(4,028)**
Interest income		6	5	2	9
Interest expense	14	(41)	(109)	(89)	(340)
Accretion on liabilities	8	—	(95)	—	(168)
Foreign exchange gain (loss)		(147)	283	155	318
Other financing charges		(243)	(98)	(319)	(179)
Net Interest Expense and Other Financing Charges		**(425)**	**(14)**	**(251)**	**(360)**
Loss Before Income Taxes		**(2,366)**	**(2,362)**	**(3,631)**	**(4,388)**

BRAGG GAMING GROUP INC.
NOTES TO THE INTERIM UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
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PRESENTED IN EUROS (THOUSANDS, EXCEPT SHARE AND PER SHARE AMOUNTS)

4 SHARE CAPITAL

Authorized - Unlimited Common Shares, fully paid

The following is a continuity of the Company's share capital:

		Note	Number	Value
January 1, 2025	Balance		25,042,982	131,729
February 6, 2025	Exercise of FSO	6	25,000	124
June 5, 2025	Shares issued upon settlement of deferred consideration for Spin acquisition	8	371,496	1,380
June 30, 2025	Exercise of FSO	6	10,000	20
June 30, 2025	**Balance**		**25,449,478**	**133,253**
January 1, 2026	Balance		25,553,293	133,946
February 2, 2026	Exercise of DSU	6	20,991	39
April 30, 2026	Exercise of RSU	6	57,675	284
June 30, 2026	**Balance**		**25,631,959**	**134,269**

The Company's common shares ("shares") have no par value.

5 WARRANTS

The following are continuities of the Company's warrants:

Number of Warrants		**Warrants issued as part of convertible debt**
January 1, 2025	Balance	979,048
June 30, 2025	**Balance**	**979,048**
January 1, 2026	Balance	979,048
June 30, 2026	**Balance**	**979,048**

Each unit consists of the following characteristics:

	Warrants issued as part of convertible debt
Number of shares	1
Number of Warrants	—
Exercise price of unit (CAD)	9.28

BRAGG GAMING GROUP INC.
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5 WARRANTS (CONTINUED)

On September 5, 2022, the Company issued 979,048 warrants, each exercisable at CAD 9.28 for one common share and expiring five years from issuance. The warrants include acceleration clauses based on the Company's share price performance, which may result in partial or full expiry if not exercised within a specified period. As the combined fair value of the host debt liability and derivative liability exceeded the transaction price, no value was allocated to the warrants in equity.

6 SHARE BASED COMPENSATION

The Company maintains a fixed Omnibus Incentive Equity Plan ("OEIP") for certain employees and consultants. The plan was approved at an annual and special meeting of shareholders on November 27, 2020.

The following is a continuity of the Company's OEIP:

	DSU	RSU	SAR	FSO	
	Outstanding DSUs (Number of of shares)	Outstanding RSUs (Number of of shares)	Outstanding SARs (Number of of shares)	Outstanding FSOs (Number of shares)	Weighted Average Exercise Price / Share CAD
Balance as at January 1, 2025	26,666	280,000	1,329,082	1,602,346	8.81
Granted	—	—	144,529	—	—
Exercised	—	—	—	(20,000)	2.30
Forfeited / Cancelled	—	—	—	(5,029)	8.30
Balance as at June 30, 2025	**26,666**	**280,000**	**1,473,611**	**1,577,317**	**8.90**
Balance as at January 1, 2026	26,666	100,000	1,567,359	877,176	9.71
Granted	145,543	—	—	—	—
Exercised	(20,991)	(100,000)	—	—	—
Expired	—	—	—	(41,552)	15.68
Forfeited / Cancelled	—	—	(261,591)	(31,567)	6.94
Balance as at June 30, 2026	**151,218**	**—**	**1,305,768**	**804,057**	**9.51**

The following table summarizes information about the outstanding share options as at June 30, 2026:

	Outstanding			Exercisable	
Range of exercise prices (CAD)	FSOs (Number of shares)	Weighted Average Remaining Contractual Life (Years)	Weighted Average Exercise Price / Share CAD	FSOs (Number of shares)	Weighted Average Exercise Price / Share CAD
2.30 - 5.00	20,000	8	4.68	20,000	4.68
5.01 - 8.62	439,189	5	7.77	439,189	7.77
8.63 - 15.00	344,868	5	12.00	344,868	12.00
	804,057	**5**	**9.51**	**804,057**	**9.51**

PRESENTED IN EUROS (THOUSANDS, EXCEPT SHARE AND PER SHARE AMOUNTS)

6 SHARE BASED COMPENSATION (CONTINUED)

The following table summarizes information about the outstanding share options as at June 30, 2025:

	Outstanding			Exercisable	
Range of exercise prices (CAD)	**FSOs (Number of shares)**	**Weighted Average Remaining Contractual Life (Years)**	**Weighted Average Exercise Price / Share CAD**	**FSOs (Number of shares)**	**Weighted Average Exercise Price / Share CAD**
2.30 - 5.00	20,000	9	4.68	10,000	4.68
5.01 - 8.62	1,128,582	2	7.72	1,026,928	7.75
8.63 - 15.00	427,183	5	12.11	427,173	12.11
15.01 - 33.30	1,552	1	33.30	1,552	33.30
	1,577,317	**3**	**8.90**	**1,465,653**	**9.02**

Fixed Stock Options ("FSOs")

During the three and six months ended June 30, 2026, no FSOs were granted (three and six months ended June 30, 2025: none).

During the three and six months ended June 30, 2026, no FSOs were exercised. During the three and six months ended June 30, 2025, 20,000 common shares of the Company were issued upon exercise of FSOs. Upon exercise of FSOs, for the three and six months ended June 30, 2025, EUR 94 was transferred from contributed surplus to share capital in the interim unaudited condensed consolidated statements of changes in equity. Cash proceeds upon exercise of FSOs during the three and six months ended June 30, 2025, totaled EUR 50.

During the three and six months ended June 30, 2026, a share-based compensation charge of EUR 20 and EUR 46 (three and six months ended June 30, 2025: EUR 86 and EUR 184) has been recognized in the interim unaudited condensed consolidated statements of loss and comprehensive loss.

Deferred Share Units ("DSUs")

Exercises of grants may only be settled in shares, and only when the employee or consultant has left the Company. Under the OEIP, the Company may grant options of its shares at nil cost that vest immediately.

During the three and six months ended June 30, 2026, 73,538 and 145,543 DSUs were granted (three and six months ended June 30, 2025: none), with a fair value of between CAD 2.31 and CAD 3.00 per unit, determined as the share price on the date of grant.

During the three and six months ended June 30, 2026, nil and 20,991 shares were issued upon settlement of DSUs (three and six months ended June 30, 2025: none). For the three and six months ended June 30, 2026, upon settlement of DSUs, EUR nil and EUR 39 (three and six months ended June 30, 2025: EUR nil) was transferred from contributed surplus to share capital in the interim unaudited condensed consolidated statements of changes in equity.

PRESENTED IN EUROS (THOUSANDS, EXCEPT SHARE AND PER SHARE AMOUNTS)

6 SHARE BASED COMPENSATION (CONTINUED)

Deferred Share Units ("DSUs") (continued)

During the three and six months ended June 30, 2026, a share-based compensation charge of EUR 113 and EUR 229 (three and six months ended June 30, 2025: EUR nil) has been recognized in the interim unaudited condensed consolidated statements of loss and comprehensive loss.

Restricted Share Units ("RSUs")

During the three and six months ended June 30, 2026, no RSUs were granted (three and six months ended June 30, 2025: none).

During the three and six months ended June 30, 2026, 100,000 and 100,000 RSUs were exercised resulting in the issuance of 57,675 common shares, with 42,325 RSUs being withheld to cover associated taxes (three and six months ended June 30, 2025: none).

During the three and six months ended June 30, 2026, a share-based compensation charge of EUR nil and EUR 45 (three and six months ended June 30, 2025: EUR 64 and EUR 334) has been recognized in the interim unaudited condensed consolidated statements of loss and comprehensive loss.

Share Appreciation Rights ("SARs") Plan

On December 29, 2024, the Company introduced a SARs plan for key members of management, which provided incentive compensation based on the appreciation in the value of the Company's shares, thereby providing additional incentive for their efforts in promoting the continued growth and success of the business. The amount of the cash payment is determined based on the increase in the share price of the Company between the grant date and the time of the exercise.

During the three and six months ended June 30, 2026, no SARs were granted (three and six months ended June 30, 2025: nil and 144,529).

These SAR units, which have a term of not exceeding five years, vest as follows:

- 1/3 on the first anniversary of the grant date
- 1/3 on the second anniversary of the grant date
- 1/3 on the third anniversary of the grant date

Details of the liabilities arising from the SARs were as follows:

	As at June 30, 2026	As at December 31, 2025
Total carrying amount of liabilities for SARs	415	594

PRESENTED IN EUROS (THOUSANDS, EXCEPT SHARE AND PER SHARE AMOUNTS)

6 SHARE BASED COMPENSATION (CONTINUED)

Share Appreciation Rights ("SARs") Plan (continued)

The fair value of the SARs has been measured using the Black-Scholes valuation model. Service and non-market performance conditions attached to the arrangements were not taken into account in measuring fair value.

The inputs used in the measurement of the fair values at the measurement date of the SARs were as follows:

	As at June 30, 2026	As at December 31, 2025
Expected dividend yield (%)	0.00	0.00
Expected share price volatility (%)	59.22 - 63.53	63.31 - 66.00
Risk-free interest rate (%)	4.19	3.73
Expected life of options (years)	3.84 - 4.46	5.00
Share price (CAD)	2.43	2.88
Forfeiture rate (%)	0.00	0.00

Expected volatility has been based on an evaluation of the historical volatility of the Company's share price, particularly over the historical period commensurate with the expected term. The expected term of the instruments has been based on historical experience and general option holder behavior.

During the three and six months ended June 30, 2026, a share-based compensation recovery of EUR 26 and EUR 175 (three and six months ended June 30, 2025: charge EUR 589 and EUR 1,067) has been recognized in the interim unaudited condensed consolidated statements of loss and comprehensive loss.

7 GOODWILL

The following is a continuity of the Company's goodwill:

As at January 1, 2025	32,722
Effect of Movement in exchange rates	(1,516)
As at December 31, 2025	**31,206**
Effect of movements in exchange rates	352
As at June 30, 2026	**31,558**

The carrying amount of goodwill is attributed to the acquisitions of Oryx Gaming International LLC, Wild Streak LLC and Spin Games LLC. The Company completed its annual impairment tests for goodwill as at December 31, 2025 and concluded that there was no impairment.

PRESENTED IN EUROS (THOUSANDS, EXCEPT SHARE AND PER SHARE AMOUNTS)

8 DEFERRED CONSIDERATION

The following is a continuity of the Company's deferred consideration:

Balance as at January 1, 2025	1,244
Accretion expense	168
Shares issued as deferred consideration	(1,380)
Loss on remeasurement of deferred consideration	157
Effect of movements in exchange rates	(189)
Balance as at December 31, 2025	**—**

Spin Games LLC

On June 1, 2022, the Company acquired Spin Games LLC. The Company agreed deferred consideration payments in shares of the Company over three years from the effective date recorded with a present value of EUR 4,003. The discount for lack of marketability (DLOM) on June 1, 2022, was determined by applying Finnerty's average-strike put option model (2012) with a volatility of between 71% and 81%, an annual dividend rate of 0% and time to maturity of 1-3 years.

On June 5, 2025, the deferred consideration payable was fully settled upon its three-year anniversary, with the issuance of 371,496 shares.

During the three and six months ended June 30, 2025, an accretion expense of EUR 95 and EUR 168 was recorded in the interim unaudited condensed consolidated statements of loss and comprehensive loss.

During the three and six months ended June 30, 2025, a loss on remeasurement of deferred consideration of EUR nil and EUR 157 was recorded in the interim unaudited condensed consolidated statements of loss and comprehensive loss.

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PRESENTED IN EUROS (THOUSANDS, EXCEPT SHARE AND PER SHARE AMOUNTS)

9 RIGHT OF USE ASSETS

	Right of use assets
Cost	
Balance as at December 31, 2024	4,877
Additions	1,683
Modifications	5
Disposals	(125)
Effect of movement in exchange rates	(148)
Balance as at December 31, 2025	6,292
Additions	—
Modifications	28
Disposals	—
Effect of movement in exchange rates	54
Balance as at June 30, 2026	**6,374**
Accumulated Depreciation	
Balance as at December 31, 2024	1,367
Depreciation	1,106
Disposals	(63)
Modifications	—
Effect of movement in exchange rates	(93)
Balance as at December 31, 2025	2,317
Depreciation	678
Disposals	—
Modifications	33
Effect of movement in exchange rates	(2)
Balance as at June 30, 2026	**3,026**
Carrying Amount	
Balance as at December 31, 2025	3,975
Balance as at June 30, 2026	**3,348**

During the three and six months ended June 30, 2026, depreciation expense of EUR 376 and EUR 678 was recognized within selling, general and administrative expenses (three and six months ended June 30, 2025: EUR 215 and EUR 429).

BRAGG GAMING GROUP INC.
NOTES TO THE INTERIM UNAUDITED CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
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PRESENTED IN EUROS (THOUSANDS, EXCEPT SHARE AND PER SHARE AMOUNTS)

10 INTANGIBLE ASSETS

	Intellectual Property	Deferred Development Costs	Customer Relationships	Brands	Other	Total
Cost						
Balance as at December 31, 2024	19,275	33,207	26,083	2,201	298	81,064
Additions	2,586	11,905	—	—	—	14,491
Effect of movement in exchange rates	(805)	(568)	(2,508)	(100)	(12)	(3,993)
Balance as at December 31, 2025	21,056	44,544	23,575	2,101	286	91,562
Additions	1,211	5,704	—	—	—	6,915
Effect of movement in exchange rates	248	198	583	24	7	1,060
Balance as at June 30, 2026	**22,515**	**50,446**	**24,158**	**2,125**	**293**	**99,537**
Accumulated Amortization						
Balance as at December 31, 2024	11,386	20,274	11,149	2,135	261	45,205
Amortization	2,626	11,972	3,122	61	84	17,865
Effect of movement in exchange rates	(432)	(259)	(1,068)	(95)	(75)	(1,929)
Balance as at December 31, 2025	13,580	31,987	13,203	2,101	270	61,141
Amortization	2,541	4,521	1,521	—	—	8,583
Effect of movement in exchange rates	130	109	335	24	7	605
Balance as at June 30, 2026	**16,251**	**36,617**	**15,059**	**2,125**	**277**	**70,329**
Carrying Amount						
Balance as at December 31, 2025	7,476	12,557	10,372	—	16	30,421
Balance as at June 30, 2026	**6,264**	**13,829**	**9,099**	**—**	**16**	**29,208**

During the three and six months ended June 30, 2026, amortization expense of EUR 4,404 and EUR 8,583 was recognized within selling, general and administrative expenses (three and six months ended June 30, 2025: EUR 4,635 and EUR 9,024).

11 TRADE AND OTHER RECEIVABLES

Trade and other receivables comprise:

	As at June 30, 2026	As at December 31, 2025
Trade receivables	16,742	20,398
Sales tax	1,115	724
Trade and other receivables	**17,857**	**21,122**

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11 TRADE AND OTHER RECEIVABLES (CONTINUED)

The following is an aging of the Company's trade receivables:

	As at June 30, 2026	As at December 31, 2025
Less than one month	16,240	17,858
Between two and three months	755	2,697
Greater than three months	425	1,370
	17,420	21,925
Provision for expected credit losses	(678)	(1,527)
Trade receivables	**16,742**	**20,398**

The following is a continuity of the Company's provision for expected credit losses related to trade and other receivables:

Balance as at December 31, 2024	2,497
Bad debt written-off	(1,431)
Net increase in provision for doubtful debts	461
Balance as at December 31, 2025	1,527
Bad debt written-off	(619)
Net decrease in provision for doubtful debts	(230)
Balance as at June 30, 2026	**678**

12 TRADE PAYABLES AND OTHER LIABILITIES

Trade payables and other liabilities comprises:

	As at June 30, 2026	As at December 31, 2025
Trade payables	12,564	9,148
Accrued liabilities	11,211	16,300
Other liabilities	41	72
Trade payables and other liabilities	**23,816**	**25,520**

13 LEASE LIABILITIES

The Company leases various properties mainly for office buildings. Rental contracts are made for various periods ranging up to six years. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose any covenants, but leased assets may not be used as security for borrowing purposes.

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13 LEASE LIABILITIES (CONTINUED)

In determining the lease term, management considers all facts and circumstances that create an economic incentive to exercise an extension option. Extension options are only included in the lease term if the lease is reasonably certain to be extended (or not terminated). The assessment is reviewed if a significant event or a significant change in circumstances occurs which affects this assessment and that is within the control of the Company as a lessee.

Set out below are the carrying amounts of the lease liabilities and the movements for the period:

	June 30, 2026	December 31, 2025
Balance as at beginning of the period	4,092	3,697
Additions	—	1,683
Disposals	—	(62)
Modifications	(26)	5
Accretion of interests	55	112
Payments	(687)	(1,287)
Effect of movement in exchange rates	22	(56)
Balance as at end of period	**3,456**	**4,092**

During the three and six months ended June 30, 2026, the Company recognized lease expense within selling, general and administrative expenses associated with leases with a term of less than twelve months and lease of low-value assets amounting to EUR 16 and EUR 35 (three and six months ended June 30, 2025: EUR 100 and EUR 148).

The maturity analysis of lease liabilities is disclosed below:

	June 30, 2026	
	Present value of the minimum lease payments	Total minimum lease payments
Within 1 year	1,402	1,466
After 1 year but within 2 years	1,338	1,446
After 2 years but within 5 years	716	1,066
	3,456	3,978
Less: Total future interest expenses		(522)
		3,456

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13 LEASE LIABILITIES (CONTINUED)

The following are the amounts recognized in the interim unaudited condensed consolidated statement of loss and comprehensive loss:

	Three Months Ended June 30,		Six Months Ended June 30,	
	2026	2025	2026	2025
Amortization expense on right of use assets	376	215	678	429
(Gain) Loss on lease modification	(26)	—	(56)	101
Interest expense on lease liabilities	29	25	55	52
Total amount recognized in profit or loss	**379**	**240**	**677**	**582**

14 LOANS PAYABLE

The following is a continuity of the Company's loans payable:

	Promissory note	Bank Loan	Total
Balance as at January 1, 2025	6,579	—	6,579
Proceeds from loan issuance	—	3,455	3,455
Interest expense	363	81	444
Interest paid	(512)	(67)	(579)
Repayment of principal	(6,139)	—	(6,139)
Effect of foreign currency exchange rate	(291)	43	(248)
Balance as at December 31, 2025	**—**	**3,512**	**3,512**
Proceeds from loan issuance	—	—	—
Interest expense	—	89	89
Interest paid	—	(76)	(76)
Repayment of principal	—	(679)	(679)
Effect of foreign currency exchange rate	—	(37)	(37)
Balance as at June 30, 2026	**—**	**2,809**	**2,809**

Promissory note

By the end of the year ended December 31, 2025, the Company fully repaid the USD 7.0m secured promissory note.

During the three and six months ended June 30, 2025, interest expense of EUR 104 and EUR 328 in respect of the promissory note was recognized within net interest expense and other financing charges.

14 LOANS PAYABLE (CONTINUED)

Revolving credit facility

Covenants

The agreement in respect of the revolving credit facility includes customary legal and financial covenants, including a requirement for the Company to maintain a Total Funded Debt to EBITDA Ratio not exceeding 2.50:1.00, and a Fixed Charge Coverage Ratio of not less than 1.25:1.00. These financial covenants are to be tested on a consolidated basis at the end of each fiscal quarter.

The Company was in compliance with these covenants as at the reporting date.

Under the terms of the Company's credit facility, interest and standby fees are payable based on the applicable benchmark rate plus a margin that varies according to the Company's Total Funded Debt to EBITDA ratio.

Interest

During the three and six months ended June 30, 2026, interest expense of EUR 41 and EUR 89 in respect of the revolving credit facility was recognized within net interest expense and other financing charges (three and six months ended June 30, 2025: EUR nil).

Drawdowns

During the three and six months ended June 30, 2026, the Company did not make any additional drawdowns from the available revolving credit facility.

As at June 30, 2026, the Company had outstanding drawdowns totalling CAD 4.5m in CDN$ Term CORRA loans.

Repayments

During the three and six months ended June 30, 2026, the Company repaid a total of CAD 1.1m in CDN$ Prime Rate loans.

15 RELATED PARTY TRANSACTIONS

The Company's policy is to conduct all transactions and settle all balances with related parties on market terms and conditions for those in the normal course of business. Transactions between the Company and its consolidated entities have been eliminated on consolidation and are not disclosed in this note.

All related party transactions and balances disclosed in the note below relate to individuals or entities that met the definition of a related party in accordance with IAS 24 at the time the transactions occurred. Where individuals or entities ceased to meet this definition, transactions and balances are disclosed only for the period during which the related party relationship existed.

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15 RELATED PARTY TRANSACTIONS (CONTINUED)

Key Management Personnel

The Company's key management personnel are comprised of members of the Board and the executive team.

Transactions with Shareholders, Key Management Personnel and Board of Directors

Transactions recorded in the interim unaudited condensed consolidated statements of loss and comprehensive loss between the Company and its shareholders, key management personnel and Board of Directors are set out in aggregate as follows:

	Three Months Ended June 30,		Six Months Ended June 30,	
	2026	**2025**	**2026**	**2025**
Salaries and subcontractors	(531)	(745)	(972)	(1,523)
Share based compensation	287	(427)	(181)	(1,051)
	(244)	**(1,172)**	**(1,153)**	**(2,574)**

Balances due to/from shareholders, key management personnel and Board of Directors are set out in aggregate as follows:

Interim unaudited condensed consolidated statements of financial position	**As at June 30, 2026**	**As at December 31, 2025**
Accrued liabilities	(68)	(382)
Net related party payable	**(68)**	**(382)**

Other transactions with shareholders, key management personnel and Board of Directors are set out in aggregate as follows:

Interim unaudited condensed consolidated statements of changes in equity	**Six Months Ended June 30,**	
	2026	**2025**
Exercise of DSUs, RSUs and FSOs		
Contributed surplus	(323)	(87)
Share capital	323	124
Net movement in equity	**—**	**37**

Interim unaudited condensed consolidated statements of cash flows	**Three Months Ended June 30,**		**Six Months Ended June 30,**	
	2026	**2025**	**2026**	**2025**
Proceeds from exercise of options	—	—	—	37
	—	**—**	**—**	**37**

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16 FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT

The financial instruments measured at amortized cost are summarized below:

Financial Assets

	Financial assets as subsequently measured at amortized cost	
	June 30, 2026	**December 31, 2025**
Trade receivables	16,742	20,398
Other assets	405	405

Financial Liabilities

	Financial liabilities as subsequently measured at amortized cost	
	June 30, 2026	**December 31, 2025**
Trade payables	12,564	9,148
Accrued liabilities	11,211	16,300
Other liabilities	41	72
Loans payable	2,809	3,512
	26,625	**29,032**

The carrying values of the financial instruments approximate their fair values.

Fair Value Hierarchy

The following table presents the fair values and fair value hierarchy of the Company’s financial instruments.

	June 30, 2026				**December 31, 2025**			
	Level 1	**Level 2**	**Level 3**	**Total**	**Level 1**	**Level 2**	**Level 3**	**Total**
Financial assets								
Fair value through profit and loss:								
Cash and cash equivalents	3,308	—	—	3,308	6,658	—	—	6,658
Financial liabilities								
Fair value through profit and loss:								
Share appreciation rights liability	—	415	—	415	—	594	—	594

There were no transfers between the levels of the fair value hierarchy during the periods.

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16 FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT (CONTINUED)

Fair Value Hierarchy (continued)

During the three and six months ended June 30, 2026, a gain (loss) of EUR nil (three and six months ended June 30, 2025: EUR nil and a loss of EUR 157), was recognized in the interim unaudited condensed consolidated statements of loss and comprehensive loss on remeasurement of deferred consideration (Note 8) for financial instruments designated as FVTPL.

During the three and six months ended June 30, 2026, a share-based compensation recovery of EUR 26 and EUR 175 (three and six months ended June 30, 2025: charge of EUR 589 and EUR 1,067) relating to share appreciation rights liability has been recognized in the interim unaudited condensed consolidated statements of loss and comprehensive loss.

As a result of holding and issuing financial instruments, the Company is exposed to certain risks. The following is a description of those risks and how the exposures are managed.

Liquidity risk

Liquidity risk is the risk that the Company is unable to generate or obtain sufficient cash and cash equivalents in a cost-effective manner to fund its obligations as they come due. The Company will experience liquidity risks if it fails to maintain appropriate levels of cash and cash equivalents, is unable to access sources of funding or fails to appropriately diversify sources of funding. If any of these events were to occur, they could adversely affect the financial performance of the Company.

The Company has a planning and budgeting process in place by which it anticipates and determines the funds required to support its normal operating requirements. The Company coordinates this planning and budgeting process with its financing activities through its capital management process. The Company holds sufficient cash and cash equivalents and working capital, maintained through stringent cash flow management, to ensure sufficient liquidity is maintained. The Company is subject to externally imposed capital requirements in respect of its revolving credit facility (Note 14). The following are the undiscounted contractual maturities of significant financial liabilities and the total contractual obligations of the Company as at June 30, 2026:

	2026	2027	2028	2029	Thereafter	Total
Trade payables and other liabilities	23,816	–	–	–	–	23,816
Lease obligations on right of use assets	1,466	1,446	729	292	45	3,978
Loans payable	2,797	–	–	–	–	2,797
Share appreciation rights liability	2,481	1,307	131	–	–	3,919
Other non-current liabilities	4	11	53	10	518	596
	30,564	**2,764**	**913**	**302**	**563**	**35,106**

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16 FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT (CONTINUED)

Foreign currency exchange risk

The Company's financial statements are presented in EUR; however, a portion of the Company's net assets and operations are denominated in other currencies, particularly Canadian and US dollars, and Brazilian reals. Such net assets are translated into EUR at the foreign currency exchange rate in effect at the reporting date, and operations at the foreign currency exchange rates that approximate the rates in effect at the dates when such items are recognized. As a result, the Company is exposed to foreign currency translation gains and losses, which are recorded in accumulated other comprehensive loss.

The Company is also exposed to risk on transactions in currencies other than its functional currency resulting in realized and unrealized foreign currency gains and losses which are recorded in other operational costs. The Company estimates that an appreciation of the EUR of 10% relative to other currencies would result in a decrease of EUR 129 in earnings before income taxes while a depreciating EUR will have the opposite impact.

Credit risk

The Company is exposed to credit risk resulting from the possibility that counterparties could default on their financial obligations to the Company including cash and cash equivalents, other assets and accounts receivable. Failure to manage credit risk could adversely affect the financial performance of the Company.

The Company mitigates the risk of credit loss relating to accounts receivable by evaluating the creditworthiness of new customers and establishes a provision for expected credit losses. The Company applies the simplified approach to provide for expected credit losses as prescribed by IFRS 9, Financial Instruments, which permits the use of the lifetime expected loss provision for all accounts receivable. The expected credit loss provision is based on the Company's historical collections and loss experience and incorporates forward-looking factors, where appropriate.

The provision matrix below shows the expected credit loss rate for each aging category of trade receivable as at June 30, 2026:

		Aging (months)			
	Note	**<1**	**1 - 3**	**>3**	**Total**
Gross trade receivable	11	16,240	755	425	17,420
Expected credit loss rate		2%	4%	82%	4%
Expected credit loss provision	11	**298**	**31**	**349**	**678**

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16 FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT (CONTINUED)

Credit risk (continued)

The provision matrix below shows the expected credit loss rate for each aging category of accounts receivable as at December 31, 2025:

		Aging (months)			
	Note	**<1**	**1 - 3**	**>3**	**Total**
Gross trade receivable	11	17,858	2,697	1,370	21,925
Expected credit loss rate		1%	4%	85%	7%
Expected credit loss provision	11	**257**	**101**	**1,169**	**1,527**

Gross trade receivable includes the balance of accrued income within the aging category of less than one month.

Concentration risk

For the three and six months ended June 30, 2026, one customer (three and six months ended June 30, 2025: one customer) contributed more than 10% to the Company’s revenues. Aggregate revenues from this customer totaled EUR 3,877 and EUR 8,405 for the three and six months ended June 30, 2026 (three and six months ended June 30, 2025: EUR 4,436 and EUR 8,675).

As at June 30, 2026, no customer (December 31, 2025: none) constituted more than 10% to the Company’s accounts receivable. The Company continues to expand its customer base to reduce the concentration risk.

17 SUPPLEMENTARY CASH FLOW INFORMATION

Cash flows arising from changes in non-cash working capital are summarized below:

	Six Months Ended June 30,	
Cash flows arising from movement in:	**2026**	**2025**
Trade and other receivables	3,256	(4,911)
Prepaid expenses and other assets	(1,787)	(1,517)
Trade payables and other liabilities	(1,704)	6,393
Changes in working capital	**(235)**	**(35)**

During the three and six months ended June 30, 2026 and 2025, there were no significant non-cash transactions from investing and financing activities.

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17 SUPPLEMENTARY CASH FLOW INFORMATION (CONTINUED)

During the three and six months ended June 30, 2026 and 2025, the Company incurred both cash and non-cash interest expense and other financing charges. The following table shows the split as included in the interim unaudited condensed consolidated statement of loss and comprehensive loss for each period:

	Six Months Ended June 30, 2026			SIx Months Ended June 30, 2025		
	Cash	**Non-cash**	**Total**	**Cash**	**Non-cash**	**Total**
Interest and financing fees	(382)	31	(351)	(248)	(210)	(458)
Foreign exchange gain	190	(35)	155	—	318	318
Lease interest expense	—	(55)	(55)	—	(52)	(52)
Accretion expense on deferred consideration	—	—	—	—	(168)	(168)
	(192)	**(59)**	**(251)**	**(248)**	**(112)**	**(360)**

18 SEGMENT INFORMATION

Operating

The Company has one reportable operating segment in its continuing operations, B2B online gaming.

Geography – Revenue

Revenue for continuing operations was generated from contracted customers in the following jurisdictions:

	Three Months Ended June 30,		Six Months Ended June 30,	
	2026	**2025**	**2026**	**2025**
Malta	4,763	4,551	10,593	10,588
Netherlands	3,895	6,350	8,380	10,285
Brazil	2,526	2,102	5,390	4,714
United States	2,038	3,043	4,536	4,836
Curaçao	2,226	2,587	3,998	4,406
Belgium	1,737	1,233	3,371	2,492
Croatia	894	1,093	2,343	2,146
Marshall Islands	791	1,550	1,929	3,750
Isle of Man	948	171	1,757	1,373
Czech Republic	903	875	1,731	1,801
Other	2,171	2,524	4,516	5,193
Revenue	**22,892**	**26,079**	**48,544**	**51,584**

This segmentation is not correlated to the geographical location of the Company’s worldwide end-user base.

PRESENTED IN EUROS (THOUSANDS, EXCEPT SHARE AND PER SHARE AMOUNTS)

18 SEGMENT INFORMATION (CONTINUED)

Geography – Non-Current Assets

Non-current assets are held in the following jurisdictions:

	As at June 30, 2026	As at December 31, 2025
United States	60,329	61,699
Rest of the world	5,590	5,965
Non-current assets	**65,919**	**67,664**

19 INCOME TAXES

The components of income taxes recognized in the interim unaudited condensed consolidated statements of financial position are as follows:

	As at June 30, 2026	As at December 31, 2025
Income taxes payable	(351)	(1,824)
Deferred income tax liabilities	(421)	(509)

The components of income taxes recognized in the interim unaudited condensed consolidated statements of loss and comprehensive loss are as follows:

	Three Months Ended June 30,		Six Months Ended June 30,	
	2026	2025	2026	2025
Current income taxes (recovery) expense	549	(490)	516	167
Deferred income taxes recovery	(40)	(43)	(86)	(86)
Total income taxes (recovery) expense	**509**	**(533)**	**430**	**81**

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19 INCOME TAXES (CONTINUED)

There is no income tax expense recognized in other comprehensive loss.

	As at June 30, 2026	As at December 31, 2025
Deferred tax assets		
Lease obligations on right of use assets	785	910
Non-capital losses carried forward	—	32
Deferred tax liabilities		
Goodwill and intangible assets	(421)	(509)
Right-of-use assets	(766)	(910)
Property and equipment	(19)	(32)
Deferred income tax liabilities	**(421)**	**(509)**

The reasons for the difference between the actual tax charge for the period and the standard rate of Company tax applied to profits for the period are as follows:

	Six Months Ended June 30,	
	2026	**2025**
Consolidated loss before income taxes	(3,631)	(4,388)
Effective tax rate	27%	27%
Effective income taxes recovery	(963)	(1,163)
Effect of tax rate in foreign jurisdictions	483	610
Non-deductible and non-taxable items	36	441
Change in tax benefits not recognized	1,286	451
Adjustment of prior year tax payable	51	(258)
Change in estimate for tax refunds in Malta	(463)	—
Total income taxes expense	**430**	**81**

20 CONTINGENT LIABILITIES

In the ordinary course of business, the Company is involved in, and potentially subject to, legal actions and proceedings. These may include, but are not limited to, claims regarding content performance and related errors.

In addition, the Company is subject to tax audits from various tax authorities on an ongoing basis. As a result, from time to time, tax authorities may disagree with the positions and conclusions taken by the Company in its tax filings or legislation could be amended or interpretations of current legislation could change, any of which events could lead to reassessments.

21 SUBSEQUENT EVENTS

Drayton International transaction & private placement

On July 22, 2026, subsequent to the reporting date, the Company completed the acquisition of all of the issued and outstanding securities of Drayton (the “Transaction”).

The aggregate consideration of approximately EUR 7.69m (USD 9.0m) was satisfied entirely through the issuance of 4,500,000 common shares of the Company (the “Consideration Shares”). Certain former shareholders of Drayton who received Consideration Shares are also subject to a lock-up pursuant to which they may not sell, transfer, dispose of, or otherwise deal in their Consideration Shares for up to 24 months following closing of the Transaction, with 25% of the locked-up Consideration Shares released at 12, 15, 18 and 24 months following closing of the Transaction. The Company also holds rights of first offer and matching rights over each of Drayton's five portfolio studios that are not wholly-owned.

In connection with the completion of the Transaction, the release conditions under the Company's non-brokered private placement of 751,445 subscription receipts (the “Offering”), which were issued at a price of USD 1.73 per subscription receipt on June 19, 2026, were satisfied.

The subscription receipts were automatically exchanged, without further action or additional consideration, for an equal number of common shares and non-transferable common share purchase warrants of the Company. Each warrant is exercisable into one common share at an exercise price of USD 2.16 for 36 months from completion of the Transaction, subject to acceleration in certain circumstances. The Offering’s escrowed proceeds of approximately EUR 1.1m (approximately USD 1.3m) were released to the Company.

The Transaction will be accounted for as a business combination under IFRS 3. As it completed shortly before these financial statements were authorized for issue, the initial accounting is incomplete and the disclosures of amounts recognized required by IFRS 3 have not been presented.

Revolving credit facility renewal

On July 22, 2026, subsequent to the reporting date, the Company obtained the consent of its lender to the aforementioned Transaction and renewed its revolving credit facility (Note 14) for a further year on terms consistent with the existing arrangement.

Staff restructuring

On July 9, 2026, the Company announced a further set of organizational and operational measures, including a reduction of its global workforce. These measures, together with the restructuring announced on January 8, 2026, are expected to deliver additional annualized cash savings once fully implemented.

Together, these steps position the Company as a leaner, more focused organization concentrated on its core technology, content, and platform products, and better structured to capitalize on growth opportunities as the global iGaming industry continues to regulate and mature.