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Inside information

## **5th Planet Games A/S – Annual report for 2025 will contain a qualified auditor's opinion**

COPENHAGEN, April 8, 2026, 5th Planet Games A/S (OAX: 5PG).

5th Planet Games A/S announces that its auditor, KPMG, has informed the company that it will issue a qualified audit opinion in the company's annual report for the financial year 1 January – 31 December 2025, which is expected to be published today, 8 April 2026.

The qualification relates to the valuation of the company's co-publishing games, which have been reclassified from intangible assets measured at cost to a financial asset measured at fair value.

Management has corrected this by restating the comparative figures as at 31 December 2024 to DKK 42,127k, with a corresponding adjustment to opening equity of DKK 8,340k, in accordance with IFRS.

As at 31 December 2025, the co-publishing games are recognized as a financial asset in the balance sheet at DKK 54,864k. Management has determined the fair value of these co-publishing games based on assumptions regarding the future performance of games that are not yet released to the market and the valuation is as such subject to significant estimation uncertainty.

KPMG's qualified opinion is based on the fact that management has not been able to provide sufficient documentation to support the assumptions used in the fair value assessment. Consequently, KPMG has not been able to obtain sufficient and appropriate audit evidence regarding the valuation of the co-publishing games. As a result, KPMG has been unable to determine whether adjustments to profit for the year, financial assets, or opening balances are necessary.

Management has worked diligently and collaboratively with KPMG on this matter, and the challenges in meeting the IFRS requirements are largely because these are new games without direct comparables or established financial benchmarks.

The full annual report, including the complete audit opinion, will be published today, 8 April 2026.

For further information, please contact:

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### **ABOUT 5TH PLANET GAMES**

5th Planet Games is a video games financing and publishing company located in Copenhagen, active in games across all global platforms and devices. It has a long and successful history of working with established brands and strong IP. Now, in partnership with Skybound Entertainment, the company has extended access to compelling, global IP such as The Walking Dead, Invincible, and more.