

No.26/11.06.2024

To:

Financial Supervisory Authority
Financial Instruments and Investments Sector**Bucharest Stock Exchange****CURRENT REPORT**

In compliance with the provisions of Law no. 24/2017 on issuers of financial instruments and market operations and Regulation no. 5/2018 on issuers of financial instruments and market operations

Date of the report: June 11, 2024**Name of issuer:** FIREBYTE GAMES S.A.**Headquarters:** Cluj-Napoca, 44-46 Henri Barbusse Street, floor 6, Cluj County**Telephone:** +40 771282894**Trade Register no/date:** J12/6845/2017**Tax Identification Code:** 38624397, **Subscribed and paid share capital:** 4.499.516,20 lei**Cod LEI:** 78720012FMADM8GOYX42**Regulated market where issued securities are traded:** Bucharest Stock Exchange, - Aero Premium Tier, SMT, market symbol: FRB**Important events to be reported:**

The management's perspective regarding the issues highlighted in the audit report of the financial statements for the year 2023, which led to the expression of a qualified opinion, as well as the measures to be adopted by the company to address these issues and the potential impact on the financial year 2024:

- Regarding the qualified opinion on the value of intangible assets owned by the company for which, as of the financial statements dated 31.12.2023, there are several indications of impairment in terms of the extent to which the intangible assets recorded in the Balance Sheet can generate economic benefits to support the value presented in the financial statements, the company has not revalued the intangible assets because it is very difficult to evaluate at their fair value for various reasons such as: the determination of value faces uncertainties due to the lack of comparison standards, there is a wide range of potential values considering the specific nature of each market globally, prohibitive costs for an authentic evaluation, and the variety of options for asset exploitation or possible scenarios for the realization of these assets.
- To address these issues, the Board of Directors plans to initiate the necessary steps to identify and contract evaluation services from a specialized entity in this field to re-evaluate the assets at the end of 2024.
- At the end of 2023, the company had recorded intangible assets representing internally developed software with a net value of 4,821,775 lei. These software assets will be subject to the contracted evaluation services, and the resulting values will be recorded in the financial statements for the year 2024.

Chairman of the Board of Directors

Grigore Chis