

Share Buyback

- Frequently Asked Questions

Disclaimer:

This FAQ document (the "FAQ Document" or the "FAQ") is for informational purposes only and does not constitute a legally binding description of the terms and conditions of the acquisition by HUUUGE, Inc. with its registered seat in Dover, Delaware, USA (the "Company") of the Company's common shares listed on the Warsaw Stock Exchange (the "SBB") by way of a time-limited Invitation to Submit Share Sale Offers published on 16 September 2026 (the "ITS"). Please refer to the ITS published on the Company's and Ipopema Securities S.A.'s websites for all information relating to the SBB. In case of any discrepancies between the information contained in the ITS and the information provided in this FAQ Document, the ITS shall prevail. All capitalised words and phrases in this FAQ have the meaning given to them in the ITS.

This FAQ Document shall not be construed as an offer to sell or the solicitation of an offer to buy or sell any financial instruments nor shall it constitute an advertisement or promotion of any financial instrument or the Company in any jurisdiction where the foregoing would be prohibited.

This FAQ Document does not constitute a recommendation or investment advice or any other recommendation, legal or tax advice or an indication that any investment or strategy is appropriate in the individual circumstances of any person or entity that intends to respond to the ITS. Shareholders should take advice from their investment, legal or tax advisers on any matter relating to the ITS. Shareholders responding to the ITS shall bear all legal, financial and tax consequences of their investment decisions.

Shareholders interested in the sale of the shares referred to in the ITS should make their own detailed study of the contents of the ITS and the publicly available information concerning the Company and carefully analyse and evaluate such information, and their decision to sell shares in the Company should be based on such analysis as they themselves consider appropriate.

1. Is there one document that contains all relevant information about the SBB?

Yes, you can find all legally binding and relevant information in the ITS, which has been published in our Current Report 16/2026 dated 16 September 2026 (<https://ir.huuugegames.com/en/corporate-document/share-buyback>) and on the website of the Ipopema Securities S.A., acting as the intermediary in the execution and settlement of the SBB (<https://ipopemasecurities.pl/zaproszenie-do-skladania-ofert-sprzedazy-akcji-huuuge-inc-2/>).

2. What is the legal basis for the SBB?

The SBB was approved by the resolution of the Board of Directors of the Company dated 16 September 2026 and announced by way of publication of the Company's Current Report 16/2026 dated 16 September 2026.

3. What is the price in the SBB? Is it gross or net of any taxes?

The gross price for the acquisition of one treasury share of the Company set in the SBB is 7.30 USD (which corresponds to PLN 27.50, in accordance with the USD/PLN exchange rate of 3.7667 as published by the National Bank of Poland (NBP) applicable on 15 September 2026). The amount in PLN that the shareholder will receive for their shares sold in the SBB will be determined as the product of the price for the acquisition of one treasury share of the Company set in the SBB in USD and the number

of shares sold, less applicable US taxes, which amount will then be converted into PLN at the USD/PLN interbank exchange rate applicable on the day preceding the Settlement Date.

It is important to note that the Shareholders participating in the SBB will receive their consideration net of applicable US taxes, including taxes imposed under the U.S. Internal Revenue Code of 1986 (as amended). The tax rate is based on the relevant double tax treaty between the USA and the country of the tax residency of the Shareholder if the Shareholder submits a correct and valid applicable Form W-8 (in the manner described in the ITS). If you are a shareholder who took part in a previous share buyback in 2023, 2024 or 2025 and provided an applicable form W-8/W-9, please see Question 12.

In case that the relevant form is not timely submitted by the Shareholder or it is submitted incorrectly, a 30% withholding rate will be applied to the gross proceeds payable to a non-U.S. Shareholder. Certain U.S. Shareholders who do not provide a valid Form W-9 will be subject to a 24% backup withholding rate. A description of the withholding tax calculation and information on the relevant tax documents (where and how they should be filed), can be found in this FAQ as well as in the ITS (<https://ir.huuugegames.com/en/corporate-document/share-buyback>).

4. Is the transaction settled in PLN or USD?

The offered gross buyback price for each Buyback Share will be 7.30 USD (which corresponds to PLN 27.50, in accordance with the USD/PLN exchange rate of 3.7667 as published by the National Bank of Poland (NBP) applicable on 15 September 2026).

The Company will convert the Total Consideration (or part of the Total Consideration) from USD into PLN on the day preceding the settlement of the SBB in accordance with the interbank exchange rate applicable on that day (i.e. the day preceding the Settlement Date). Therefore, the Shareholders that submitted Sale Offers in response to the ITS will receive the amount due to them in PLN.

The Shareholders electing to receive the amount due to them in USD should meet the requirements set out in the ITS.

5. What is the timeline of the SBB?

- Publication of the ITS – 16 September 2026
- Opening date for acceptance of Sale Offers: 17 September 2026
- Closing date for acceptance of Sale Offers: 2 October 2026, at 5:00 p.m. Central European Summer Time (11:00 a.m. New York time)
- Indicative date of publishing the information on the final number of Buyback Shares to be purchased by the Company: 5 October 2026
- Indicative date of the acquisition and transfer of ownership of Buyback Shares to the Company (the “**Settlement Date**”): 6 October 2026

However, the Company reserves the right to change dates or hours relating to the SBB indicated in the ITS (in a manner described in the ITS).

6. What is the amount Huuuge plans to spend on the SBB? Can it be lower/higher?

The maximum total amount allocated by the Company to the buyback is USD 120,000,000 (and the maximum number of Buyback Shares is no more than 16,438,356 Company shares). The Total Consideration can be lower if the Sale Offers submitted by the Shareholders before the end of the period for accepting Sale Offers result in less than the whole USD 120,000,000 amount allocated for the purpose of the SBB.

7. How do I know if my broker can facilitate participation in the SBB?

The SBB is led by Ipopema Securities S.A. ("**Ipopema**"), acting as the tender and settlement agent in connection with the SBB. There are no additional retail brokers participating in the transaction, so please refer to the ITS and Question 22 for a detailed description of the process for submitting Sale Offers for shareholders who do not have an account with Ipopema.

8. How do I subscribe for the SBB?

Sale Offers may be placed:

- By correspondence or by email to Ipopema on the terms indicated in the Invitation (contact data provided in the ITS); or
- At the registered office of Ipopema (an appointment is required); or
- In an entity maintaining the omnibus account, which provides brokerage services.

If you have your shares on the Global Shares (EquityGateway) platform, please see Question 21.

In each case a duly completed Sale Offer must be delivered to Ipopema by 5.00 p.m. Central European Summer Time on the last date of the period for the acceptance of Sale Offers.

By submitting a Sale Offer, a Shareholder will be regarded, inter alia, as (i) consenting to electronic delivery of tax-related forms including IRS Forms 1099 and 1042-S, (ii) representing that all information in the Tax Certificate is true, correct and complete as of the date on which the Tax Certificate is submitted, and (iii) agreeing to notify the Company if any information contained in the Tax Certificate ceases to be true at any time following the date on which such Tax Certificate is submitted by submitting a new request on the website <https://ir.huuugegames.com/en/share-buyback> and submitting corrected information. Any Shareholder who does not wilfully consent to any of the above, should refrain from submitting a Sale Offer.

As used in the ITS, "Tax Certificate" shall mean, as appropriate for each Shareholder, an IRS Form W-9 or W-8 as described above.

Submission of a Sale Offer constitutes an irrevocable declaration of will by a person submitting such Sale Offer to accept the terms and conditions set out in the ITS and the Sale Offer.

9. How will the US withholding tax be calculated? What are the tax rates by country?

Together with the submission of its Sale Offer, each Shareholder will be required to submit a properly completed and executed Internal Revenue Service ("IRS") Form W-9 (if the Shareholder is a "U.S. person" for U.S. federal income tax purposes as defined in the instructions to Form W-9) or an applicable IRS Form W-8 (if the Shareholder is a non-U.S. person.) unless the Shareholder delivered a valid form in 2023, 2024 and/or 2025 and since the delivery in 2023, 2024 and/or 2025 the information has not changed. As used in the ITS, "Tax Certificate" shall mean, as appropriate for each Shareholder, an IRS Form W-9 or W-8 as described above.

The tax rate will be applied based on the relevant tax double tax treaty between the USA and the country of the tax residency of the Shareholder, provided that the non-U.S. Shareholder submits a correct and valid Tax Certificate.

In case of not submitting the Tax Certificate or an invalid Tax Certificate, payment will be subject to 30% withholding by default (or 24% backup withholding for U.S. persons).

You can find the relevant tax rates in the document available here: <https://ir.huuugegames.com/en/download/597/u-s-withholding-tax-rates-per-country-pdf>.

10. Where can I find instructions on how to fill my W8 tax forms?

You can find the instructions on completion of the Tax Certificate, together with a sample of a completed Form W-8 for individuals, published on the Company's website (both in English and Polish), here: <https://ir.huuugegames.com/en/corporate-document/share-buyback>.

If you are a shareholder who took part in a previous share buyback in 2023, 2024 and/or 2025 and provided an applicable form W-8/W-9, please see Question 12.

11. Where can I fill the tax forms?

To submit the aforementioned Tax Certificate, the Shareholder or, in the case of institutional shareholders, its representative or agent will need to submit a request on the following website: <https://ir.huuugegames.com/en/share-buyback>.

Forms W-8ECI and W-8EXP cannot be submitted through the above website – such forms are accepted by Ipopema.

If you are a shareholder who took part in a previous share buyback in 2023, 2024 and/or 2025 and provided an applicable form W-8/W-9, please see Question 12.

12. I took part in a previous share buyback in 2023, 2024 and/or 2025 and I have submitted a W8/W9 tax form. Should I deliver a new tax form?

Shareholders who have previously provided a duly executed IRS Form W-9, or an applicable IRS Form W-8 in the last three calendar years and with respect to whom there has not been a change in circumstances that has made the information on such Tax Certificate incorrect or obsolete will not be required to submit a Tax Certificate to the Company.

13. What if I make a mistake - can I fill the tax forms again?

If any information contained in the Tax Certificate ceases to be true at any time following the date on which such Tax Certificate is submitted, you can submit a new request on the website of <https://ir.huuugegames.com/en/share-buyback> and submit corrected information by 2 October 2026, 5:00 p.m. Central European Summer Time. In the case of Forms W-8ECI and W-8EXP, the corrected form must be sent to Ipopema by the same deadline.

14. Who will collect the US withholding tax?

The US withholding taxes will be collected and forwarded to the IRS by the Company (or in very specific cases by Qualified Intermediaries assuming primary withholding responsibility) and participating shareholders will be paid net of applicable US taxes.

15. Can I claim a US withholding tax refund from the IRS?

The ITS provides some general information with respect to the US withholding tax refund. We are not authorised to provide individual tax advice. All Shareholders should consult their own tax advisors regarding the particular tax consequences to them of selling Company shares pursuant to ITS, and their potential eligibility for, and procedures for claiming, a refund of any such withholding tax.

A Shareholder who takes the position that the proceeds from the sale of Company shares pursuant to the ITS is not a dividend and properly claims a refund from the IRS should notify the Company of such position by e-mailing the Company at ir@huuugegames.com.

16. Can I offset my Polish capital gains tax liability with the US taxes withheld in the SBB process?

Capital gains tax treatment varies depending on the tax jurisdiction. We do not provide individual tax advice and recommend the shareholders to consult a tax advisor individually.

17. Will I receive a document confirming that US withholding taxes have been collected?

Either the Company or, in certain circumstances, the entities accepting Sale Offers (i.e. investment firms keeping the securities accounts) for the Shareholders will provide each shareholder participating in the SBB with the IRS 1042-S Form (for non-US persons) by 15 March 2027 or IRS 1099 Form (for US persons) by 1 February 2027.

18. What is the allocation mechanism? Is a reduction possible?

For each Shareholder who holds as at the date of the ITS, shares in the Company entitling them to 10% or more of the total votes at the Company's general meeting ("**Significant Shareholders**") and who submits a Sale Offer in accordance with the ITS, the Company will purchase from each Significant Shareholder a number of Buyback Shares proportional to their share in the total number of votes at the Company's general meeting as at the date of the ITS. **It means that these Shareholders will be able to sell no more than the proportion of their share in the total number of votes at the Company's general**

meeting at the date of the ITS multiplied by the maximum number of Buyback Shares subject to the Invitation (i.e. 16,438,356 Buyback Shares). It is possible that these Shareholders will respond to the ITS with a lower number of shares, in which case such number would be the number of shares purchased from a given Shareholder by the Company.

In the event that the total number of Buyback Shares covered by all Sale Offers validly submitted by the Shareholders before the end of the period for the acceptance of Sale Offers is higher than the maximum number of Buyback Shares specified in the ITS, the Company shall proportionally reduce the number of Buyback Shares covered by the Sale Offers submitted by Shareholders holding, as at the date of the ITS, shares in the Company entitling them to less than 10% of the votes at the general meeting of the Company, rounding down fractions of Buyback Shares and acquiring the remaining shares per 1 share from shareholders, who submitted the largest Sales Offers, so that the total number of Buyback Shares is equal to the maximum number of Buyback Shares indicated in the ITS.

19. Is there a record date for participation? Can I buy shares during the period of acceptance of Sale Offers and sell them in the SBB?

No, you are free to trade the Company's shares during the period of acceptance of Sale Offers and submit your Sale Offer on the very last possible day of the period for the acceptance of Sale Offers (by 5.00 p.m. Central European Summer Time on that day). One thing to note is that the Company's shares offered for sale in response to the ITS will be blocked in your brokerage account until the transaction is settled. Submission of a Sale Offer constitutes an irrevocable declaration in this respect.

20. Is the intention of the Company to retire the shares bought in the SBB?

The Buyback Shares will be acquired by the Company under the SBB with the intention that the acquired Buyback Shares will be retired other than those shares necessary, in the Company's view, to satisfy its ongoing needs under the Company's employee stock option plans.

21. I am an employee/former employee of Huuuge and I hold my shares on the Global Shares (EquityGateway) platform. How can I participate in the SBB?

You should have received an email with adequate information, if not please contact the Company's IR Team.

22. I have my shares held with a non-Polish broker. Can I still participate in the buyback?

In the case of a non-Polish broker, please contact your broker. If your broker does not enable participation in the SBB, you may set up a brokerage account with Ipopema, transferring your shares there and then responding to the ITS in a manner specified in the ITS,

or

Via e-mail:

- Place an order at your brokerage house to issue a share sale instruction in favor of HUUUGE.
- Get a depositary certificate at your brokerage house. You can opt to receive it either digitally or in print.
- Send to skup@ipopema.pl the following documents:
 - **The depositary certificate** (electronic version received from your brokerage house) or a scan of the paper version received from your brokerage house.
 - **Sale Offer form** (<https://ir.huuugegames.com/en/corporate-document/share-buyback>) – completed and signed with a qualified signature or a trusted ePUAP profile.
 - **Agreement for receiving and transmitting orders** (*agreement on accepting and transmitting orders for the purchase or sale of financial instruments*) – completed and signed with a qualified signature or a trusted ePUAP profile. Remember to fill in the annex to the Agreement for receiving and transmitting orders as well (Know Your Customer questionnaire). Templates available at Ipopema website: <https://ipopemasecurities.pl/zaproszenie-do-skladania-ofert-sprzedazy-akcji-huuuge-inc-2/>.

By post or courier:

- Place an order at your brokerage house to issue a share sale instruction in favor of HUUUGE.
- Get the depositary certificate at your brokerage house in person.
- Send by post (with acknowledgment of receipt) or courier the following documents:
 - The **original depositary certificate** (NOTE: if you received only an electronic depositary certificate, send it to skup@ipopema.pl);
 - 2 copies of the **Sale Offer forms** (<https://ir.huuugegames.com/en/corporate-document/share-buyback>) – filled out and signed (signature certified by an employee of the entity issuing the depositary certificate in the form of a signature on the Sale Offer form or a notarial certification);
 - 2 copies of the **Agreement for receiving and transmitting orders** (*agreement on accepting and transmitting orders for the purchase or sale of financial instruments*) along with the annex (Know Your Customer questionnaire) – completed and signed. Templates available at Ipopema website: <https://ipopemasecurities.pl/zaproszenie-do-skladania-ofert-sprzedazy-akcji-huuuge-inc-2/>.

In person:

- Place an order at your brokerage house to issue a share sale instruction in favor of HUUUGE.
- Get the depositary certificate at your brokerage house in person.
- Arrange a meeting with Ipopema (phone number + 48 532 545 896).
- Bring to Ipopema (*ul. Próżna 9, 00-107 Warsaw*) the following documents:
 - The **original depositary certificate** (NOTE: if you received only an electronic depositary certificate, send it to skup@ipopema.pl);
 - 2 copies of the **Sale Offer forms** (<https://ir.huuugegames.com/en/corporate-document/share-buyback>) – completed;
 - 2 copies of the **Agreement for receiving and transmitting orders** (*agreement on accepting and transmitting orders for the purchase or sale of financial instruments*) along

with the annex (Know Your Customer questionnaire) – completed (templates available at Ipopema website: <https://ipopemasecurities.pl/zaproszenie-do-skladania-ofert-sprzedazy-akcji-huuuge-inc-2/>).

- And sign them on the spot.

Ipopema reserves the right to request additional documents from the shareholder confirming his/her tax status or the fact that the Company shares have been blocked for settlement purposes.