

GUILLEMOT CORPORATION

A public limited company (*société anonyme*) with capital of €11,309,359.60

Headquarters: 2 Rue du Chêne Héleuc, 56910 Carentoir, France

Registered company number: 414 196 758 Vannes

Interim financial report

June 30, 2026

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A - Condensed interim consolidated balance sheet

ASSETS			
(€k)	Notes	Jun 30, 2026	Dec 31, 2025
Goodwill on acquisitions	7	0	0
Intangible assets	8	22,783	23,605
Property, plant and equipment	8	10,543	10,592
Financial assets	9	469	494
Tax assets	20	198	208
Deferred tax assets	20	5,565	5,720
Non-current assets		39,558	40,619
Inventories	10	41,967	45,705
Trade receivables	11	21,723	37,454
Other receivables	12	3,857	4,010
Financial assets	9	2,386	2,859
Current tax assets	20	68	1,330
Cash and cash equivalents	16	25,150	23,756
Current assets		95,151	115,114
Total assets		134,709	155,733
LIABILITIES AND EQUITY			
(€k)	Notes	Jun 30, 2026	Dec 31, 2025
Share capital (1)		11,309	11,309
Premiums (1)		4,005	5,905
Reserves and consolidated income (2)		78,574	80,772
Currency translation adjustments		-1,413	-1,302
Group shareholders' equity	C & 13	92,475	96,684
Minority interests		0	0
Consolidated shareholders' equity		92,475	96,684
Employee benefit liabilities	15	2,210	2,155
Borrowings	16	3,021	3,126
Other liabilities		0	0
Deferred tax liabilities	20	10	9
Non-current liabilities		5,241	5,290
Trade payables		17,738	25,077
Short-term borrowings	16	924	847
Taxes payable		1,982	1,091
Other liabilities	17	16,292	26,692
Provisions	14	57	52
Current liabilities		36,993	53,759
Total liabilities and equity		134,709	155,733

(1) Of the consolidating parent.

(2) Of which net loss for the period: €1,264k.

The notes presented in section E form an integral part of these condensed interim consolidated financial statements.

B - Condensed interim consolidated statement of net income and gains and losses recognized directly in equity

- Condensed interim consolidated statement of net income

(€k)	Notes	Jun 30, 2026	Jun 30, 2025
Net turnover	6	49,587	51,706
Purchases		-17,138	-26,724
Change in inventories		-3,052	844
External expenses		-12,244	-11,229
Employee expenses		-10,497	-9,880
Taxes and duties		-365	-379
Additions to depreciation and amortization		-4,169	-3,750
Additions to provisions		-793	-680
Other income from ordinary activities		151	170
Other expenses from ordinary activities		-1,775	-2,761
Net income/(loss) from ordinary activities	18	-295	-2,683
Other operating income		0	0
Other operating expenses		0	0
Net operating income/(loss)	18	-295	-2,683
Income from cash and cash equivalents	19	183	329
Cost of gross financial debt	19	-72	-83
Cost of net financial debt	19	111	246
Other financial income	19	1,112	0
Other financial expenses	19	-473	-2,221
Corporate income tax	20	-1,719	1,073
Net income/(loss) before minority interests		-1,264	-3,585
O/w net income from discontinued operations	21	0	0
Attributable to minority interests		0	0
Net income/(loss) attributable to equity holders of the parent		-1,264	-3,585
Basic earnings per share	22	-0.09	-0.25
Diluted earnings per share	22	-0.09	-0.24

- Statement of comprehensive income

(€k)	Jun 30, 2026	Jun 30, 2025
Net income/(loss) attributable to equity holders of the parent	-1,264	-3,585
Recyclable items of other comprehensive income		
Currency translation adjustments	-111	-1,189
Revaluation of hedging derivatives	0	0
Revaluation of available-for-sale financial assets	0	0
Non-recyclable items of other comprehensive income		
Revaluation of fixed assets	0	0
Actuarial gains and losses on defined benefit plans	40	149
Other comprehensive income/(loss) attributable to equity holders of the parent	-71	-1,040
Total comprehensive income/(loss) attributable to equity holders of the parent	-1,335	-4,625
Total comprehensive income/(loss) attributable to minority interests	0	0

The notes presented in section E form an integral part of these condensed interim consolidated financial statements.

C - Condensed interim consolidated statement of changes in equity

(€k)	Notes	Share capital	Premiums	Consolidated reserves	Net income/(loss) for the year	Currency translation adjustments	Total shareholders' equity
Position at Jan 1, 2025		11,617	8,076	79,399	1,177	-9	100,260
Comprehensive income/(loss) to Jun 30, 2025					-3,585	-1,189	-4,774
Appropriated income at Dec 31, 2024				1,177	-1,177		0
Stock options				50			50
Reduction in share capital		-308	-2,171	2,479			0
Shares of the consolidating company				6			6
Gains and losses on treasury shares				0			0
Dividends				0			0
Other				171			171
Position at Jun 30, 2025	13	11,309	5,905	83,282	-3,585	-1,198	95,713
Position at Jan 1, 2026		11,309	5,905	83,204	-2,432	-1,302	96,684
Comprehensive income/(loss) to Jun 30, 2026					-1,264	-111	-1,375
Appropriated income at Dec 31, 2025				-2,432	2,432		0
Stock options				0			0
Reduction in share capital				0			0
Shares of the consolidating company				-934			-934
Gains and losses on treasury shares				-29			-29
Dividends			-1,900	-13			-1,913
Other				42			42
Position at Jun 30, 2026	13	11,309	4,005	79,838	-1,264	-1,413	92,475

The notes presented in section E form an integral part of these condensed interim consolidated financial statements.

D - Condensed interim consolidated statement of cash flows

(€k)	Notes	Jun 30, 2026	Jun 30, 2025
Cash flows from operating activities			
Net income/(loss) from consolidated companies		-1,264	-3,585
+ Additions to depreciation, amortization and provisions (except on current assets)		4,358	5,430
- Reversals of depreciation, amortization and provisions		-103	-1,405
-/+ Unrealized gains and losses arising from changes in fair value	19	473	1,671
+/- Expenses and income arising from stock options	13	0	50
-/+ Capital gains and losses on disposals		1	4
Change in deferred taxes	20	155	-1,240
Operating cash flow after cost of net financial debt		3,620	925
Cost of net financial debt	19	-112	-246
Operating cash flow before cost of net financial debt		3,508	679
Inventories	10	3,738	436
Trade receivables	11	15,731	7,318
Trade payables		-7,338	2,204
Other		-8,167	-7,551
Change in working capital		3,964	2,407
Net cash flows from operating activities		7,584	3,332
Cash flows from investing activities			
Acquisitions of intangible assets	8	-1,923	-1,932
Acquisitions of property, plant and equipment	8	-858	-809
Disposals of property, plant and equipment and intangible assets		0	25
Acquisitions of non-current financial assets	9	-1	-13
Disposals of non-current financial assets	9	28	4
Net cash from acquisitions and disposals of subsidiaries		0	0
Net cash flows from investing activities		-2,754	-2,725
Cash flows from financing activities			
Increases in capital and cash injections	13	0	0
Buybacks of treasury shares		-934	0
Dividends paid		-1,913	0
Borrowings		0	0
Repayment of borrowings	16	-0	-1,677
Impact of IFRS 16 application		-434	-470
Other cash flows from financing activities		-28	6
Total cash flows from financing activities		-3,309	-2,141
Effect of exchange rate changes on cash and cash equivalents		-127	-1,138
Change in cash		1,394	-2,672
Net cash at the beginning of the period	A & 16	23,756	30,618
Net cash at the end of the period	A & 16	25,150	27,946

The notes presented in section E form an integral part of these condensed interim consolidated financial statements.

E - Notes to the condensed interim consolidated financial statements

(All figures are in thousands of euros unless otherwise stated.)

1) General information

The financial statements were approved by the Board of Directors on September 23, 2026.

Guillemot Corporation is a designer and manufacturer of interactive entertainment hardware and accessories. The Group offers a diversified range of products under the Hercules and Thrustmaster brand names. Active in this market since 1984, the Guillemot Corporation Group currently operates in 11 countries – France, Germany, Spain, the United Kingdom, the United States, Canada, Italy, Belgium, the Netherlands, Romania and China (Shanghai, Shenzhen and Hong Kong) – and distributes its products in more than 150 countries. The Group’s mission is to offer high-performance, ergonomic products which maximize enjoyment of digital interactive entertainment for end users.

Guillemot Corporation is a publicly traded company (*société anonyme*) headquartered at 2 Rue du Chêne Héleuc, 56910 Carentoir, France.

2) Basis of preparation of the condensed interim financial reporting

These condensed interim consolidated financial statements to June 30, 2026 have been prepared in accordance with IAS 34, “Interim financial reporting”. The condensed interim report should be read in conjunction with the 2025 annual financial statements.

3) Accounting policies

The accounting policies employed are the same as those used in preparing the annual financial statements for the year ended December 31, 2025, as set out in the annual financial statements for the fiscal year ended December 31, 2025.

Amendments to IFRS 7 and IFRS 9, “Classification and measurement of financial instruments”, application of which is mandatory for reporting periods beginning on or after January 1, 2026, have no material impact on the Group’s financial statements.

The impact of applying IFRS 18 on the presentation of financial statements, application of which is mandatory for reporting periods beginning on or after January 1, 2027, is being reviewed.

4) Business review

Highlights

In the first half of 2026, Guillemot Corporation S.A. made a significant change to its governance following the accidental death of Claude Guillemot on June 19, 2026. This exceptional and unprecedented situation required the Company to take the necessary steps, in accordance with its governance rules, to ensure an orderly succession within its Board of Directors, with a view to maintaining business continuity. At a meeting on June 23, 2026, the Board resolved to appoint Christian Guillemot as Chairman of the Board of Directors, effective June 23, 2026, for the remainder of his term of office as a director. Valentin Guillemot, Claude Guillemot’s eldest son, continues to serve as Chief Executive Officer, a position he has held since July 1, 2025. The Board’s composition remains unchanged, with nine members. To fill the vacancy, the Board co-opted Victoria Guillemot, Claude Guillemot’s daughter, to serve as a director on an interim basis to replace Claude Guillemot. Claude Guillemot grew the Company thanks to

his ambitious strategic and financial goals. His appetite for innovation enabled the business to establish itself in the market while remaining true to its values. From its earliest days, the Company has been built on a foundation of strong values: innovation, passion, quality and a focus on users' needs. Even now, these principles remain at the heart of the Company's commitments.

Impact of US import tariffs on the consolidated financial statements

The Group was exposed to US import tariffs in fiscal year 2025.

These “reciprocal” tariffs, imposed by the US administration in 2025, were overturned by the US Supreme Court on February 20, 2026. Following this ruling, the Group took steps to obtain reimbursement and has already recovered a portion of the amounts paid in fiscal year 2025.

The effects on the financial statements for the first half of 2026 are as follows:

- A €1.5 million increase in turnover
- A €2.3 million reduction in purchases
- A €3.8 million positive impact on net operating income
- An improvement of 6 percentage points in the accounting gross profit margin
- A €0.1 million increase in financial income
- A €1.0 million increase in the tax expense
- A €2.8 million positive impact on net income

A total of €2.8 million has been reimbursed to the Guillemot Corporation Group to date, with a further €1.5 million still to be received.

Business activity and results

Key items from the Guillemot Corporation Group's financial statements to June 30, 2026 are as follows.

January 1 – June 30 (€m)	Jun 30, 2026	Jun 30, 2025
Turnover	49.6	51.7
Net operating income	-0.3	-2.7
Net financial income*	0.7	-2.0
Corporate income tax	-1.7	1.1
Consolidated net income	-1.3	-3.6
Earnings per share	-€0.09	-€0.25

** Net financial income includes the cost of net financial debt as well as other financial expenses and income.*

Group turnover declined by 4% in the first half of 2026 to €49.6 million, impacted by the planned discontinuation of the T300 RS racing wheel amid a weakening economic environment.

The Group posted net operating income of -€0.3 million in the six months to June 30, 2026, including a €3.8 million gain from the overturning of US import tariffs, compared with net operating income of -€2.7 million over the same period in 2025.

The accounting gross profit margin was 9 percentage points higher than in the first half of 2025 due to a more favorable product mix and the impact of the reversal of US import tariffs.

Total costs (total operating expenses excluding purchases and changes in inventories) increased by 4%.

Net financial income of €0.8 million includes a €0.5 million unrealized loss arising from the market value of the Group's holding of Ubisoft Entertainment S.A. shares as well as a €1.1 million net foreign exchange gain.

The Group posted consolidated net income of -€1.3 million.

Key balance sheet items

(€m)	Jun 30, 2026	Dec 31, 2025
Shareholders' equity	92.5	96.7
Inventories	42.0	45.7
Net debt (excl. investment securities)*	-21.2	-19.8
Current financial assets (investment securities portion)	2.4	2.9

* Investment securities are not taken into account when calculating net debt.

Shareholders' equity stood at €92.5 million at June 30, 2026. The Group's net debt was negative at -€21.2 million excluding investment securities, the fair value of which was €2.4 million at June 30, 2026. At September 21, 2026, the portfolio was valued at €2.4 million.

Net inventories stood at €42.0 million at June 30, 2026, down 8% from December 31, 2025.

Working capital decreased by €4.0 million over the first half of the year.

Net capitalized research and development costs stood at €9.9 million at June 30, 2026, up 3% from December 31, 2025.

Thrustmaster news

➤ Racing

With the recent launch of two new all-in-one bundles – *T818 Ferrari 488 GT3 Simulator* and *T818 EVO 32R* – during the period, Thrustmaster has strengthened its premium offering and is expanding its Direct Drive ecosystem. At the same time, the Group has added new premium products to its range, including in particular *Ferrari 499P Wheel Add-On Centenary Winner Edition*, a replica of the steering wheel from the *Ferrari 499P Le Mans Hypercar*, which won the Centenary Edition of the 24 Hours of Le Mans.

Early feedback and orders since launch are in line with the Group's expectations, with sales expected to ramp up in the second half of the year in a favorable environment supported by the end-of-year holiday season.

Thrustmaster is currently preparing for the imminent launch of a flagship product, which will mark its next major commercial milestone.

➤ Flight sim/Joysticks

Thrustmaster continued to deliver on its product roadmap during the half-year, announcing PC-compatible XBOX and PS5® versions of *TCA Sky Yoke* – Thrustmaster's first general aviation yoke – at

FlightSimExpo. According to data from the Federal Aviation Administration, the United States alone has more than 1,500 pilot schools and training centers, with nearly 60,000 new student pilots each year (source: *Federal Aviation Administration (FAA), data on pilot training organizations (Part 141 schools and other certified organizations), consulted September 2026*). This yoke is expected to appeal to both flight simulation enthusiasts and student pilots.

The flight sim offering was further expanded in late 2025 with the release of *Microsoft Flight Simulator 2024* for PlayStation®. Thrustmaster was the only brand to offer full compatibility at launch with the *T.Flight Hotas 4* joystick, replaced in June by *T.Flight Hotas 5*, officially licensed for *Microsoft Flight Simulator* and compatible with PlayStation®5, PC and PlayStation®4.

The Group will maintain this momentum in the second half, with a number of new additions to its established flight sim and sim racing ranges. These include *T.Flight Hotas NEO*, which is officially licensed for PlayStation®, XBOX and *Ace Combat™ 8* and will launch on October 2 to coincide with the game's release. These two versions, both PC-compatible, will round out the dedicated offering for flight sim fans.

The *HOTAS Warthog MKII* joystick, launched on September 16, strengthens Thrustmaster's flight sim offering. Early reviews have praised the product's build quality, precision, and the improvements made to its new base. In a review dated September 16, the U.S. www.pcgamesn.com website said it "remains one of the best premium HOTAS devices money can buy" and ranked it among the best joystick setups on the market. The new joystick has also benefited from the recently launched *WARDOGS*, a multiplayer tactical combat game that includes helicopter flight sequences. The game's success on Steam is helping to create a favorable commercial environment for this new product and bears out the Group's strategy of strengthening its presence in high added value niche markets.

➤ Farming/Trucking

In the first half of the year, Thrustmaster continued to develop the *SimTask* ecosystem (spanning farming and trucking simulation), a strategic growth driver in the specialized simulation market. *SimTask Truck-40 Add-On Kit*, unveiled at Gamescom in late August, marks Thrustmaster's entry into the premium trucking simulation wheel market. This bundle, available from October 22, combines a detachable wheel rim with a mounting system and is compatible with the *T300*, *T598* and *T818* bases, giving the Group a foothold in the fast-growing premium segment.

Hercules news

The Group continued to invest in the renewal of the Hercules range during the first half of 2026, launching *DJControl Inpulse 200 MK3* on April 22, to be followed by *DJLearning Kit MK3* toward the end of the year.

This momentum in innovation will continue in the second half with the *DJControl T10*, due to launch on September 24 in the United States and on October 28 in the rest of the world. For this new controller with dual 10-inch motorized platters, Hercules has teamed up with Serato, UDG and Dr. Suzuki to deliver a premium user experience. The new controller – which comes with *Serato DJ Pro* and *DJUCED PRO*, two leading software solutions in the premium segment – combines advanced features, high-end components and a new form factor. This launch will strengthen Hercules' offering in the highest-potential segments of the DJ market.

Outlook

Most of the Group's major product launches are scheduled for the second half of the year, with these new products expected to make a significant contribution. The Group is also continuing to invest in preparation for the major shifts ahead in its markets.

In light of logistical disruption and the postponement of a major product launch until 2027, the Group has revised its forecasts and now expects 2026 turnover to be stable and close to its 2025 level. The Group confirms its objective of achieving an operating margin of approximately 5% of consolidated revenue for 2026.

5) *Scope of consolidation*

a) Companies included in the Guillemot Corporation S.A. Group's consolidated financial statements to June 30, 2026

COMPANY	SIREN number	Country	% control/interest	Method
Guillemot Corporation S.A.	414 196 758	France	Parent company	Fully consolidated
Guillemot Administration et Logistique SARL	414 215 780	France	99.96%	Fully consolidated
Hercules Thrustmaster SAS	399 595 644	France	99.42%	Fully consolidated
Guillemot Innovation Labs SAS	752 485 334	France	100.00%	Fully consolidated
Guillemot Ltd.		United Kingdom	99.99%	Fully consolidated
Guillemot Inc.		Canada	74.89% (a)	Fully consolidated
Guillemot GmbH		Germany	99.75%	Fully consolidated
Guillemot Corporation (HK) Ltd.		Hong Kong	99.50%	Fully consolidated
Guillemot Recherche et Développement Inc.		Canada	99.99%	Fully consolidated
Guillemot Romania Srl		Romania	100.00%	Fully consolidated
Guillemot Inc.		United States	99.99%	Fully consolidated
Guillemot S.A.		Belgium	99.93%	Fully consolidated
Guillemot Srl		Italy	100.00%	Fully consolidated
Guillemot Electronic Technology (Shanghai) Co. Ltd.		China	100.00%	Fully consolidated
Guillemot Spain SL		Spain	100.00%	Fully consolidated
Guillemot Netherlands B.V.		Netherlands	100.00%	Fully consolidated

(a) Guillemot Inc. (United States) also owns 25.11%.

In view of their non-material nature, minority interests are not calculated.

b) Changes in scope

None.

6) *Segment information*

In accordance with IFRS 8 on operating segments, the Group sets out segment information based on the same segments as those used in internal reports presented to management.

Segment information by business area covers the Hercules and Thrustmaster business segments. Segment information by geographical region is based on the following geographical segments: European Union and United Kingdom, North America, and Other.

Segment information by business area

The Hercules business segment includes the following product ranges: DJ controllers, DJ speakers, DJ headphones, DJ software and Stream audio controllers.

The Thrustmaster business segment includes the following gaming accessories for PCs and consoles: racing wheels, gamepads, joysticks and gaming headsets.

- Income statement by business segment:

	Jun 30, 2026			Jun 30, 2025		
(€k)	Total	Hercules	Thrustmaster	Total	Hercules	Thrustmaster
Turnover	49,587	4,775	44,812	51,706	5,511	46,195
Additions to depreciation and amortization	4,169	686	3,483	3,750	675	3,075
Additions to provisions	793	50	743	680	71	609
Net operating income/(loss)	-295	-363	68	-2,683	-518	-2,165

- Income statement by business segment adjusted to exclude the effects of the overturning of US import tariffs:

	Jun 30, 2026		
(€k)	Total	Hercules	Thrustmaster
Turnover	48,043	4,775	43,268
Additions to depreciation and amortization	4,169	686	3,483
Additions to provisions	793	50	743
Net operating income/(loss)	-4,070	-363	-3,707

All adjustments were allocated to the Thrustmaster segment.

- Balance sheet by business segment:

	Jun 30, 2026			Dec 31, 2025		
(€k)	Total	Hercules	Thrustmaster	Total	Hercules	Thrustmaster
Goodwill on acquisitions	0	-	-	0	-	-
Intangible assets	22,783	1,811	20,972	23,605	2,171	21,434
Property, plant and equipment	10,543	2,046	8,497	10,592	2,068	8,524
Inventories	41,967	5,375	36,592	45,705	4,990	40,715
Trade receivables	21,723	2,365	19,358	37,454	3,500	33,954
Other receivables	3,857	542	3,315	4,010	614	3,396
Unallocated assets	33,836	-	-	34,367	-	-
TOTAL ASSETS	134,709	12,139	88,734	155,733	13,343	108,023
Shareholders' equity	92,475	-	-	96,684	-	-
Provisions	2,210	310	1,900	2,155	330	1,825
Trade payables	17,738	1,895	15,843	25,077	2,300	22,777
Other liabilities	16,292	2,015	14,277	26,692	3,529	23,163
Unallocated liabilities	5,994	-	-	5,125	-	-
TOTAL LIABILITIES AND EQUITY	134,709	4,220	32,020	155,733	6,159	47,765

Unallocated assets consist of financial assets, income tax assets, deferred tax assets and cash.

Unallocated liabilities consist of borrowings, taxes payable and deferred tax liabilities.

Other receivables, provisions and other liabilities are allocated based on each business segment's workforce and annual turnover.

Segment information by geographical region

- Turnover by geographical region:

(€k)	Jun 30, 2026	Jun 30, 2025	Change
European Union and United Kingdom	21,593	27,965	-23%
North America	18,413	12,431	48%
Other	9,581	11,310	-15%
TOTAL	49,587	51,706	-4%

Turnover in France in the first half of 2026 totaled €3,982k.

- Aggregate value of assets by geographical location:

(€k)	Jun 30, 2026 Total	EU & UK	North America	Other	Dec 31, 2025 Total	EU & UK	North America	Other
Goodwill on acquisitions	0	-	-	-	0	-	-	-
Property, plant and equipment	10,543	10,041	54	448	10,592	10,239	53	300
Financial assets	2,855	2,777	22	56	3,353	3,277	22	54
Deferred tax assets	5,565	5,565	-	-	5,720	5,720	-	-
Inventories	41,967	12,458	8,780	20,729	45,705	12,129	8,628	24,948
Trade receivables	21,723	8,087	8,830	4,806	37,454	19,613	11,266	6,575
Other receivables	3,857	3,779	65	13	4,010	3,833	100	77
Cash and cash equivalents	25,150	18,360	4,786	2,004	23,756	20,169	1,671	1,916
Current tax assets	266	183	83	-	1,538	487	1,051	-
Unallocated assets	22,783	-	-	-	23,605	-	-	-
TOTAL ASSETS	134,709	61,250	22,620	28,056	155,733	75,467	22,791	33,870

Unallocated assets consist of intangible assets.

A geographical breakdown of the Group's inventories is as follows: Asia – €20,729k; Europe – €12,458k; North America – €8,780k.

7) Goodwill

Goodwill at June 30, 2026 is broken down as follows:

(€k)	Gross at Jun 30, 2026	Impairment at Jun 30, 2026
Guillemot Ltd. (United Kingdom)	1	1
Hercules Thrustmaster SAS (France)	1,299	1,299
Guillemot Administration et Logistique SARL (France)	233	233
Guillemot S.A. (Belgium)	233	233
Guillemot Inc. (United States)	1,034	1,034
Guillemot Corporation S.A. (France)	941	941
Guillemot Inc. (Canada)	16,894	16,894
Guillemot Srl (Italy)	4,392	4,392
Total	25,027	25,027

Goodwill is not amortized under IFRS. In accordance with IAS 36, impairment losses recognized in prior periods are not subsequently reversed. Goodwill was fully impaired at June 30, 2026.

8) *Intangible assets and property, plant and equipment*

a) Intangible assets

Intangible assets are broken down as follows:

Gross amounts	Dec 31, 2025	Changes in scope	Increases	Decreases	Currency translation adjustments	Jun 30, 2026
Brands	10,842					10,842
Development costs	24,338		2,140	79	1	26,400
Development costs in progress	2,868		1,985	2,218	3	2,638
Licenses	7,658		179	2,776	0	5,061
Concessions, patents, etc.	1,236		0	30	-2	1,205
Other intangible assets	3,054		12	0	-4	3,062
TOTAL	49,996	0	4,317	5,102	-2	49,208

Accumulated amortization and provisions	Dec 31, 2025	Changes in scope	Increases	Decreases	Currency translation adjustments	Jun 30, 2026
Brands	1,000					1,000
Development costs	17,546		1,611	56	0	19,101
Licenses	4,847		1,100	2,776	0	3,171
Concessions, patents, etc.	1,192		22	29	-3	1,182
Other intangible assets	1,806		170	0	-5	1,971
TOTAL	26,391	0	2,903	2,861	-8	26,425

Net amounts	Dec 31, 2025	Jun 30, 2026
Brands	9,842	9,842
Development costs	6,792	7,299
Development costs in progress	2,868	2,638
Licenses	2,811	1,890
Concessions, patents, etc.	44	23
Other intangible assets	1,248	1,091
TOTAL	23,605	22,783

Brands

Brands include the acquired brands Thrustmaster and Hercules. These brands are tested for impairment at the end of each fiscal year and are measured taking into account discounted future cash flows. Brands are also tested for impairment whenever an indicator of impairment is present.

Value in use is the present value of future cash flows expected to be derived from an asset – i.e. from its continuing use and disposal at the end of its useful life. In the absence of a deep market, this is the method used to measure the Group's brands.

A review of the growth assumptions used for Thrustmaster prompted a further impairment test at June 30, 2026. The Hercules brand was also retested using the same assumptions as in the previous test.

• **Hercules**

The Hercules brand is allocated to the Hercules cash-generating unit (CGU).

The Hercules brand has a net carrying amount of €432k, compared with a purchase cost of €1,432k.

In accordance with IAS 36, projections cover a five-year period and include a terminal value. The following assumptions are used to test the Hercules CGU for impairment:

- Ratio of net operating income to turnover: 5% in 2026, 6% from 2027 to 2029 and 5% in 2030
- A significant reduction in the working capital requirement in 2026 and 2027 totaling €2.6 million, mainly driven by lower inventory levels
- Five-year turnover projections taking into account forecast new product launches and the business cycle (with turnover up 5% in 2026, 10% in 2027, 5% in 2028 and 2029 and 2% in 2030)
- A discount rate of 11.4%
- A long-term growth rate of 1.8%

Key assumptions are based on information from internal sources (business plans, project release dates, etc.) and external sources (economic forecasts, market analysis and sector studies).

Sensitivity test

- A 1% increase in the discount rate would reduce the recoverable amount of the Thrustmaster cash-generating unit by €0.6 million.
- A 1% decrease in the discount rate would increase the recoverable amount of the Thrustmaster cash-generating unit by €0.7 million.
- Sensitivity test on the ratio of net operating income to turnover:
 - A 1% increase in the ratio of net operating income to turnover would increase the recoverable amount of the Thrustmaster cash-generating unit by €1.2 million.
 - A 1% decrease in the ratio of net operating income to turnover would reduce the recoverable amount of the Thrustmaster cash-generating unit by €1.2 million.

Measurement of the Hercules brand is subject to adjustment in future years should assumptions concerning future cash flows generated by the Hercules business be revised downward or upward.

• **Thrustmaster**

The Thrustmaster brand is allocated to the Thrustmaster CGU.

The Thrustmaster brand has a net carrying amount of €9,410k, the same as its purchase cost.

In accordance with IAS 36, projections cover a five-year period and include a terminal value. The following assumptions are used in calculating discounted future cash flows for the Thrustmaster cash-generating unit:

- Ratio of net operating income to turnover: 5% in 2026, 6% from 2027 to 2029 and 5% in 2030
- A significant reduction in the working capital requirement in 2026 and 2027, totaling €17.5 million, mainly driven by lower inventory levels, followed by a slight increase over the period 2028–2030
- Five-year turnover projections taking into account forecast new product launches and the business cycle (with turnover down 0.5% in 2026 [compared with a previous assumption of 5% growth], up 7% in 2027, 5% in 2028 and 2029 and 2% in 2030)
- A discount rate of 11.4%

- A long-term growth rate of 1.8%

Key assumptions are based on information from internal sources (business plans, project release dates, etc.) and external sources (economic forecasts, market analysis and sector studies).

Sensitivity test

- A 1% increase in the discount rate would reduce the recoverable amount of the Thrustmaster cash-generating unit by €4.6 million.
- A 1% decrease in the discount rate would increase the recoverable amount of the Thrustmaster cash-generating unit by €5.7 million.
- Sensitivity test on the ratio of net operating income to turnover:
 - A 1% increase in the ratio of net operating income to turnover would increase the recoverable amount of the Thrustmaster cash-generating unit by €9.4 million.
 - A 1% decrease in the ratio of net operating income to turnover would reduce the recoverable amount of the Thrustmaster cash-generating unit by €9.4 million.

Measurement of the Thrustmaster brand is subject to adjustment in future years should assumptions concerning future cash flows generated by the Thrustmaster business be revised downward.

Development costs

Development costs on projects meeting the six eligibility criteria laid down in IAS 38 are capitalized.

Assets are transferred from assets under construction to capitalized development costs when released into production. The net value of development costs capitalized over the period totaled €134k.

The €2,218k reduction in assets under construction is mainly the result of the transfer of €2,140k of assets to development costs.

The following Guillemot Corporation Group companies incur development costs: Hercules Thrustmaster SAS, Guillemot Innovation Labs SAS, Guillemot R&D Inc., Guillemot Romania Srl and Guillemot Corporation (HK) Limited. Capitalized costs concern all Hercules and Thrustmaster product lines.

Licenses

The €179k increase in this item is the result of the recognition in the balance sheet of new guaranteed minimum payments, with no impact on the cash position in the first half of 2026.

The reduction in the net carrying amount of the “Licenses” item is mainly due to the recognition of €1.1 million in amortization during the first half of the year.

At June 30, 2026, the “Licenses” item mainly consists of guaranteed minimum payments due to licensors.

b) Property, plant and equipment

Property, plant and equipment for use in operations is broken down as follows:

Gross amounts	Dec 31, 2025	Changes in scope	Increases	Decreases	Currency translation adjustments	Jun 30, 2026
Land	399					399
Buildings	14,395		592	-49	36	14,973
Plant	10,130		1,038	-6	-3	11,159
Other property, plant and equipment	3,575		169	-93	0	3,651
Assets under construction	1,153		431	-940	-1	643
TOTAL	29,652	0	2,230	-1,088	31	30,825

Accumulated depreciation	Dec 31, 2025	Changes in scope	Increases	Decreases	Currency translation adjustments	Jun 30, 2026
Buildings	8,809		525	49	14	9,299
Plant	8,154		590	6	-2	8,736
Other property, plant and equipment	2,097		242	92	0	2,247
TOTAL	19,060	0	1,357	147	12	20,282

Net amounts	Dec 31, 2025	Jun 30, 2026
Land	399	399
Buildings	5,586	5,674
Plant	1,976	2,423
Other property, plant and equipment	1,478	1,404
Assets under construction	1,153	643
TOTAL	10,592	10,543

The main buildings are located in Carentoir and Rennes (France).

The €940k reduction in assets under construction reflects transfers of assets to the “Buildings” and “Plant” items.

Plant mainly consists of industrial machinery used in manufacturing products.

The impact of IFRS 16 is a €3,746k increase in net property, plant and equipment at June 30, 2026 in respect of lease right-of-use assets (€3,504k relating to buildings and €242k relating to other property, plant and equipment).

Property, plant and equipment under construction mainly consists of molds and tools used in the production of new products.

9) Financial assets

Non-current financial assets are broken down as follows:

Gross amounts	Dec 31, 2025	Changes in scope	Increases	Decreases	Currency translation adjustments	Jun 30, 2026
Other long-term investments	201		0	28	0	173
Other non-current financial assets	293	0	1	0	2	296
TOTAL	494	0	1	28	2	469

Movements in other long-term investments relate to the liquidity agreement currently in force. A total of €300k in cash has been allocated to the liquidity agreement since it was first entered into.

Changes in other non-current financial assets relate to security deposits.

Current financial assets include Ubisoft Entertainment shares:

(€k)	Dec 31, 2025	Sales	Purchases	Currency translation adjustments	Financial gain/(loss)	Jun 30, 2026
Ubisoft Entertainment shares						
Number	443,874					443,874
Fair value (€k)	2,859				-473	2,386
Total value	2,859	0	0	0	-473	2,386

Ubisoft Entertainment shares (listed on an active market) are measured at fair value in accordance with IFRS 9.

At June 30, 2026, the Group held 443,874 Ubisoft Entertainment shares, representing 0.30% of that company's share capital.

The price at December 31, 2025 was €6.442 per Ubisoft Entertainment share. The price used to measure Ubisoft Entertainment shares at fair value at June 30, 2026 was €5.376 per share. The fair value loss recognized on Ubisoft Entertainment shares at June 30, 2026 was €473k (see Note 19).

10) Inventories

Inventories	Gross at Dec 31, 2025	Change in inventory (outcome)	Changes in scope	Currency translation adjustments	Jun 30, 2026
Raw materials	8,529	193		9	8,731
Finished products	39,395	-4,288		-8	35,099
TOTAL	47,924	-4,095	0	1	43,830

Accumulated impairment	Dec 31, 2025	Increases	Decreases	Currency translation adjustments	Jun 30, 2026
Raw materials	884	53	304		633
Finished products	1,335	644	739	-10	1,230
TOTAL	2,219	697	1,043	-10	1,863

Total net inventories	45,705				41,967
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Inventories consist of electronic components and sub-assemblies as well as finished products. An impairment loss is recognized whenever the carrying amount of inventories is greater than their probable realizable value. The value of net inventories totaled €41,967k at June 30, 2026, 8% less than at December 31, 2025, in keeping with the Group's desire to reduce inventory levels by the end of the fiscal year.

11) Trade receivables

Net trade receivables stood at €21,723k at June 30, 2026, compared with €37,454k at December 31, 2025. This 42% reduction over the period reflects seasonal variations in the Group's business.

The Group manages credit risk by taking out credit insurance covering more than 80% of the overall risk. Some customers are intentionally excluded from this insurance cover due to the strength of their financial position.

The Group's top customer accounts for 26% of consolidated turnover.

12) Other receivables

(€k)	Jun 30, 2026	Dec 31, 2025
Advances and progress payments	1,045	947
VAT receivables	1,139	1,553
Amounts receivable from suppliers	279	78
Other	91	65
Prepaid expenses	1,303	1,367
TOTAL	3,857	4,010

13) Shareholders' equity

The share capital consists of 14,687,480 shares with a par value of €0.77 each.

Guillemot Corporation S.A. holds 275,396 treasury shares. These treasury shares reduce the value of shareholders' equity by €934k.

At June 30, 2026, treasury shares represented 1.87% of the Company's share capital.

Stock options

Maximum potential number of shares to be created:

Via exercise of options: 148,150

Key characteristics of stock option plans:

	Plan no. 11
Date of Board meeting	Dec 3, 2021
Number of shares	193,950
Par value	€0.77
Subscription price	€14.44
Exercise date	: 3, 2023 to Dec 3, 2031
Number of shares subscribed	-
O/w during fiscal year 2026	-
Stock options cancelled or lapsed	45,800
Stock options outstanding	148,150
Options available for exercise at Jun 30, 2026	148,150

The first ten stock option plans have all lapsed.

The Group has put in place compensation plans that pay out in the form of equity instruments (stock options). The fair value of services rendered by employees in return for the granting of options is

recognized in expenses. The total amount expensed over the vesting period is determined by reference to the fair value of the options granted, without taking into account the vesting conditions, which are not market conditions. These non-market vesting conditions are factored into assumptions relating to the number of options that may become available for exercise. At each reporting date, the Company reassesses the number of options that may become available for exercise. Where applicable, the impact of any revision of such estimates is recognized in income, with a corresponding adjustment to shareholders' equity.

The number of options available for exercise takes into account the terms of exercise specific to each plan.

14) Provisions for liabilities and charges

Provisions for liabilities and charges are broken down as follows:

(€k)	Dec 31, 2025	Increases	Decreases		Currency translation adjustments	Jun 30, 2026
			Used	Unused		
Other	52	5				57
TOTAL	52	5	0	0	0	57

Provisions for liabilities and charges stood at €57k at June 30, 2026.

15) Employee benefit liabilities

The Group has no post-employment benefit plans other than the statutory plan laid down in collective bargaining agreements covering employees of the Group's French subsidiaries.

Provisions are calculated using the projected unit credit method, based on retirement benefits payable upon retirement, the amount of which is determined by length of service. (The benefits in question are those paid to employees upon retirement.)

The main actuarial assumptions used are as follows:

- Discount rate: 4.02%
- Use of collective bargaining agreements specific to subsidiaries
- Retrospective calculation method for projected credit units
- Insee TD-TV 22-24 mortality table
- 2026 baseline salary, assuming annual increases of 2.5-3% until retirement
- Employee turnover rate by age bracket

At June 30, 2026, the amount of the recognized provision stood at €2,210k.

In accordance with IAS 19, all actuarial gains and losses are recognized in other comprehensive income rather than in profit and loss. The cumulative impact on Group shareholders' equity at June 30, 2026 was €524k.

16) Borrowings and cash

Borrowings are broken down as follows:

(€k)	Jun 30, 2026	Current (due within 1 year)			Non-current (due within more than 1 year)		Dec 31, 2025
		0–3 months	3–6 months	6–12 months	> 1 yr	> 5 yrs	
Borrowings	3,932	231	231	462	2,907	101	3,960
Bank overdrafts and foreign currency advances	0						0
Other	13	13					13
TOTAL	3,945	244	231	462	2,907	101	3,973

The Group has fixed-rate financial liabilities totaling €3,945k. Of this total, €3,932k relates to the recognition of leases in accordance with IFRS 16.

At June 30, 2026, the Group had no foreign currency advances or bank overdrafts.

Net debt	Jun 30, 2026	Dec 31, 2025
Borrowings	3,945	3,973
Cash and cash equivalents	25,150	23,756
Net debt	-21,205	-19,783

The Group's net debt at June 30, 2026 was negative at -€21,205k.

The Group also has an equity portfolio with a fair value of €2.4 million at June 30, 2026 and undrawn credit lines in place with its partner banks.

17) Other liabilities

(€k)	Jun 30, 2026	Dec 31, 2025
Social security liabilities	3,471	3,406
Advances and progress payments	0	0
Prepaid income	988	4,982
Other	11,833	18,304
TOTAL	16,292	26,692

The "Other" item mainly consists of accrued expenses in respect of licenses (€1,961k, compared with €1,860k in 2025), amounts payable to customers in respect of variable consideration under sales agreements in connection with sales out allowance programs, corresponding to rebates calculated on the basis of actual sales to end customers (€1,140k, compared with €1,119k in 2025), amounts payable to customers in respect of variable consideration under sales agreements in connection with the payment of marketing expenses (€6,329k, compared with €4,016k in 2025) and liabilities in respect of product returns (€2,351k, compared with €2,711k in 2025).

18) Net operating income

The Group posted net operating income of -€295k in the six months to June 30, 2026, including a €3.8 million gain from the overturning of US import tariffs, compared with net operating income of -€2,683k over the same period in 2025.

The accounting gross profit margin was 9 percentage points higher than in the first half of 2025 due to a more favorable product mix and the impact of the reversal of US import tariffs.

Turnover was down 4%, while total costs (total operating expenses excluding purchases and changes in inventories) increased by 4%.

19) Net financial income

The “Cost of net financial debt” item shows net financial income of €111k.

This includes financial income on short-term investments, interest costs on borrowing, and foreign exchange gains and losses arising from the payment of financial liabilities.

Other financial income and expenses are broken down as follows:

(€k)	Jun 30, 2026	Jun 30, 2025
Foreign exchange differences	1,112	0
Total other financial income	1,112	0
Foreign exchange differences	0	550
Unrealized loss on Ubisoft Entertainment shares	473	1,671
Total other financial expenses	473	2,221

Foreign exchange effects arising from the translation of subsidiaries’ accounts

The functional currency for all subsidiaries is their local currency; in the first half of 2026, the translation of subsidiaries’ accounts into euros reduced shareholders’ equity by €110k.

Financial risk

In accordance with IFRS 7 on financial instruments, a breakdown of the Group’s exposure to the various types of financial risk is as follows.

Liquidity risk: At June 30, 2026, the Group’s borrowing and bank financing facilities were not fully utilized and net debt was negative at -€21.3 million. At June 30, 2026, the fair value of the Group’s portfolio of investment securities stood at €2.4 million.

At September 21, 2026, the Ubisoft Entertainment share price was unchanged from June 30, 2026.

Equity risk: At September 21, 2026, changes in the Ubisoft Entertainment share price had no impact on the Group’s net financial income.

Interest rate risk: Based on the Group’s outstanding unhedged floating-rate financial liabilities at June 30, 2026, a 1% annual increase in interest rates would have no impact on net financial income, since the Group had no floating-rate financial liabilities at June 30, 2026.

Foreign exchange risk: A breakdown of the Group’s foreign currency assets and liabilities at June 30, 2026 is set out below (unhedged amounts only – i.e. those exposed to exchange rate fluctuations).

Foreign currency amounts exposed to upward or downward exchange rate fluctuations:

(€k)	USD	GBP
Assets	27,282	1,251
Liabilities	5,527	122
Net position before hedging	21,755	1,129
Off-balance-sheet position	0	0
Net position after hedging	21,755	1,129

Based on foreign currency values exposed to exchange rate fluctuations at June 30, 2026, a 10% annual decrease in US dollar exchange rates would increase financial expenses by €1,736k.

Based on foreign currency values exposed to exchange rate fluctuations at June 30, 2026, a 10% annual decrease in the value of sterling would increase financial expenses by €119k.

The impact of exchange rate fluctuations on other currencies is not material.

Since all major players in the multimedia industry transact in US dollars, no one manufacturer has a competitive advantage that would result in increased market share. Since all industry players index-link their selling prices to cost prices in US dollars, selling prices rise and fall in line with cost prices.

The main currency for purchases of hardware and accessories is the US dollar. The dollar is also the trading currency in the United States, Canada and all other countries outside Europe. In Europe, the Group mainly sells its products in euros. Rapid currency fluctuations, and in particular declines in the value of the US dollar, may result in lower selling prices for the Group's products, thus impacting the value of inventories. Conversely, given the seasonal nature of the Company's business, if the US dollar were to rise sharply during the second half of the year, the Group would not be able to adjust its selling prices to reflect the full extent of such an increase, which could therefore have a temporary adverse effect on the Group's accounting gross profit margin.

However, to limit the Group's foreign exchange risk, Guillemot Corporation hedges against currency fluctuations by buying spot currency and currency futures and options.

Furthermore, the increase in export sales has boosted the Group's natural hedging and significantly reduced its foreign exchange risk.

There were no currency futures or options outstanding at June 30, 2026.

Credit risk: Credit risk is the risk of financial loss should a customer fail to meet its contractual obligations. The Group manages this risk by taking out credit insurance covering more than 80% of the overall risk while deliberately excluding some accounts associated with the Group's top customer (for an amount equivalent to 10% of consolidated turnover) in light of the strength of that customer's financial position. Since the Group uses wholesalers, it has a limited number of customers. In a few cases, the Group is obliged to grant additional credit where its insurance cover is considered clearly unsuitable.

20) *Corporate income tax*

a) Tax assets

At June 30, 2026, this item included €266k in non-current assets consisting entirely of French and Canadian research tax credits.

Research tax credits are deducted from prior period employee expenses in the income statement.

b) Deferred taxes

Net deferred taxes on the balance sheet at June 30, 2026 totaled €5,565k.

Breakdown of deferred taxes by type

(€k)	Jun 30, 2026	Dec 31, 2025
Recognition of tax loss carryforwards – Guillemot Corporation S.A.	4,287	4,287
Consolidation adjustments	1,306	1,447
Unrealized losses on holdings of Ubisoft shares	-28	-14
TOTAL	5,565	5,720

Deferred tax assets are only recognized insofar as it is probable that the Group will generate future taxable profits against which they may be applied. The Group's ability to recover deferred tax assets relating to tax loss carryforwards is assessed by senior management at the end of each fiscal year, taking into account forecast future taxable profits over a five-year period.

Given its outlook, at June 30, 2026 the Group recognized €17,147k of Guillemot Corporation S.A.'s tax loss carryforwards, resulting in the recognition of a deferred tax asset of €4,287k.

If the assumptions used when testing intangible assets for impairment were to be revised downward, this would be likely to affect the recoverability of deferred tax assets.

c) Tax

Corporate income tax is broken down as follows:

(€k)	Jun 30, 2026	Jun 30, 2025
Deferred taxes	-155	1,240
Current taxes	-1,564	-167
TOTAL	-1,719	1,073

The current tax expense of €1,564k recognized in respect of the first half of 2026 consists of the total amount of corporate income tax payable by all Group companies. It mainly arises from the Guillemot Inc. subsidiary (€1,413k) as a result of the overturning of US import tariffs and strong financial performance in the North American market.

Deferred tax is calculated on temporary differences relating to tax adjustments, consolidation adjustments and tax loss carryforwards.

The deferred tax expense for the period recognized in the income statement totaled €155k. Deferred taxes were calculated using a taxation rate of 25%.

21) Discontinued operations

The Group has not discontinued any operations in recent years.

22) Earnings per share

	Jun 30, 2026	Jun 30, 2025
Basic earnings per share		
Earnings	-1,264	-3,585
Weighted average no. of shares (thousands)	14,687	14,687
No. of treasury shares (thousands)	-275	-57
Total shares (thousands)	14,412	14,630
Basic earnings per share	-0.09	-0.25
Diluted earnings per share		
Earnings	-1,264	-3,585
Weighted average no. of shares (thousands)	14,687	14,687
No. of treasury shares (thousands)	-275	-57
Total shares (thousands)	14,412	14,630
<u>Maximum number of shares to be created</u>		
- via conversion of bonds	0	0
- via exercise of options	148	157
- via exercise of subscription rights	0	0
Total shares (thousands)	14,560	14,787
Diluted earnings per share	-0.09	-0.24

23) Off balance sheet commitments

Documentary credits: €332k

24) Related party transactions

The parent company is owned by Guillemot Brothers SAS (8.55%), the Guillemot family (63.22%), Guillemot Corporation S.A. (1.87%) and members of the public (26.36%).

The main related parties are Guillemot Brothers SAS and members of the Guillemot family controlling the issuer, the Group's consolidated subsidiaries (see section 5, "Scope of consolidation") and the Ubisoft Entertainment group, in which members of the Guillemot family hold significant voting rights.

All amounts stated in the Group's 2026 financial statements in connection with related parties (excluding consolidated subsidiaries) are non-material.

25) Seasonality

As a rule, the Guillemot Corporation Group generates around 50% of its annual turnover between September and December. The Group uses subcontractors to meet increased production and logistics requirements during this period. The working capital requirement arising from these seasonal variations is financed through short- and medium-term funding.

26) Subsequent events

None.

F - Statutory auditors' report on 2026 interim financial information

The Shareholders

GUILLEMOT CORPORATION

2 Rue du Chêne Héleuc

56033 Carentoir

Pursuant to the engagement entrusted to us at your shareholders' general meeting and in accordance with Article L.451-1-2 III of the French Monetary and Financial Code, we have:

- conducted a limited review of the condensed interim consolidated financial statements of Guillemot Corporation for the period from January 1 to June 30, 2026, as appended to this report;
- verified the information set out in the interim business review.

These condensed interim consolidated financial statements were prepared under the authority of the Board of Directors. It is our responsibility to express an opinion on these financial statements on the basis of our limited review.

I - Opinion on the financial statements

We have carried out our limited review in accordance with professional standards applicable in France.

A limited review mainly consists of meeting with members of management responsible for accounting and financial matters and applying analytical procedures. These tasks are less comprehensive than those required for an audit carried out in accordance with French professional standards. Consequently, the assurance, following a limited review, that the financial statements taken as a whole contain no material misstatements is a limited assurance that is less certain than that given following a full audit.

On the basis of our limited review, we have identified no material misstatements liable to call into question the compliance of the condensed interim consolidated financial statements with IAS 34, the IFRS standard on interim financial reporting adopted within the European Union.

Without qualifying the opinion expressed above, we would like to draw your attention to Note 8 (a), "Intangible assets", which sets out the principles and policies used in measuring assets allocated to the Hercules and Thrustmaster cash-generating units (CGUs), and Note 9, "Financial assets", which sets out the impact on the Group's net financial income of the fall in the price of Ubisoft Entertainment shares since January 1, 2026.

II – Specific checks

We have also checked the information set out in the interim business review commenting on the condensed interim consolidated financial statements upon which our limited review was based.

We have no comments as to the accuracy of this information or its consistency with the condensed interim consolidated financial statements.

Nantes and Chantepie, September 23, 2026

The statutory auditors

PricewaterhouseCoopers Audit

Toadenn Audit

Gwenaël Lhuissier

Damien Lepert

G - Declaration by the persons responsible for the interim report

I certify that, to the best of my knowledge, the financial statements set out in this interim financial report have been prepared in accordance with applicable accounting standards and provide a true and fair view of the assets, financial position and earnings of all companies included within the consolidated Guillemot Corporation Group, and that the interim business review set out in Note 4 constitutes an accurate account of material events having occurred during the first six months of the financial year, their effect on the interim financial statements and the principal transactions between related parties, together with a description of the principal risks and uncertainties over the remaining six months of the financial year.

Rennes, September 23, 2026

Valentin Guillemot
Chief Executive Officer