

**CONFIRMATION OF THE DISTRIBUTION RATIO
AND
IMPLEMENTATION
OF THE EXCEPTIONAL DISTRIBUTION IN KIND OF NACON SHARES**

BIGBEN INTERACTIVE ("BBI" or the "Company") informs its shareholders that given the opening price of Nacon shares on the regulated market of Euronext in Paris, its Board of Directors meeting today confirmed the distribution ratio of one (1) Nacon share for every four (4) BBI shares held.

Following the approval of the transaction by BBI's shareholders at the Combined General Meeting on July 22, 2022, the exceptional distribution in kind of Nacon shares to BBI's shareholders is effective as of today, the date of the payment.

Following this transaction, BBI will hold 56,616,004 Nacon shares, i.e. 65.59 % of the share capital and 75.15 % of the voting rights.

The distribution of Nacon shares to BBI shareholders is made on the basis of one (1) Nacon share for every four (4) Bigben Interactive shares held, in accordance with the terms and conditions of the transaction announced by the Company in the press release published on 17 June 2022.

Based on the opening price of Nacon shares on the regulated market of Euronext Paris on July 29 2022, i.e. EUR 5.66, and the number of Nacon shares distributed (excluding treasury shares), equal to 4,628,662 the total amount of the exceptional distribution in kind amounts to EUR 25,735,360.72 i.e. EUR 1.39 per Bigben share.

After taking into account the cash distribution paid today, the total amount of the distribution in kind includes, for French tax purposes, an amount of EUR 20,450,736.90 qualified as *distributed income*, and the balance qualified as *reimbursement of contributions* (i.e., assuming no fractions, a theoretical amount of EUR 5,284,623.82 euros). As a result, the amount of the distribution in kind of EUR 1,39 per share of the Company includes:

- EUR 1.10 of distributed income, and
- EUR 0.29 in reimbursement of contributions (a theoretical amount assuming no fractions).

For information on the tax treatment applicable, BBI shareholders are invited to refer to Part 3 of the press release of June 17, 2022, and more specifically in section 3.1.1.6 for the part qualified as reimbursement of contribution, for individuals having their tax residence in France.

For French tax residents, the cost price for tax purposes of the Nacon shares received as part of the exceptional distribution in kind is the opening price of the Nacon share on July 29, 2022, i.e. EUR 5.56 euros.

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Next event

Q2 2022-2023 sales, 24 October 2022

Press release after close of the Euronext Paris stock exchange

ABOUT BIGBEN INTERACTIVE

SALES 2021-22
275.7 M€

HEADCOUNT
Over 1200 employees

INTERNATIONAL
31 subsidiaries and a distribution network
in more than 100 countries
www.bigben-group.com

Bigben Interactive is a European player in video game development and publishing, in design and distribution of smartphone and gaming accessories as well as in audio products. The Group, which is recognized for its capacities in terms of innovation and creativity, intends to become one of Europe's leaders in each of its markets

Company listed on Euronext Paris, compartment B – Index : CAC Mid & Small – Eligible SRD long
ISIN : FR0000074072 ; Reuters : BIGPA ; Bloomberg : BIGFP

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