

Luderna B.V.

FINANCIAL STATEMENTS

Year Ended December 31, 2023

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General Information

Directors(s)

Guardian Corporation Curaçao B.V.
Eduardo Hermo Morales

Registered Address

Kaya Richard J. Beaujon Z/N
Willemstad
Curaçao

Company Registration Number

163989

Incorporation Date

May 30, 2023

Nominal Capital

1,000 share(s) with a nominal capital of EUR 1.00 each

Nature of Business

Development of software and reseller to online gaming companies

Luderna B.V.
DIRECTORS' REPORT
for the financial year ended December 31, 2023

The board of directors is pleased to present its report to the shareholder(s) together with the financial statements of Digitain Curaçao B.V. for the financial year ended December 31, 2023.

Principal activities

Digitain Curaçao B.V. is a company incorporated and domiciled in Curaçao, Dutch Caribbean, with registered office at Kaya Richard J. Beaujon Z/N, Willemstad, Curaçao. The Company is engaged in managing and supporting gaming platforms for remote gaming, including software and hardware components of such platforms, whether for casino, poker or other games, whether to be operated through internet, mobile or interactive media.

Results and appropriations

The results of the Company for the year ended December 31, 2023 are set out in the Company's financial statements on page 4. No interim dividend has been issued during the financial year and the directors do not recommend distribution of a final dividend.

Current & Future Developments

There was no material current and post balance sheet events, which have a bearing on the understanding of the financial statements.

Statement by directors

The board of directors in their capacity as directors of the company, do hereby state that, in their opinion:

(i) the financial statements and the notes to the financial statements are drawn up so as to give a true and fair view of the state of affairs of the Company as at December 31, 2023 and the results of the Company for the year ended on that date, and

(ii) at the date of this statement, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they fall due.

For and on behalf of the Managing Directors

Guardian Corporation Curaçao B.V.

Luderna B.V.
BALANCE SHEET
As at: December 31, 2023
before allocation of the result of the year

ASSETS	notes	<i>EUR</i> 12/31/2023
Current assets		
Other receivables	3	1,000
Total Current Assets		<u>1,000</u>
TOTAL ASSETS		<u><u>1,000</u></u>
SHAREHOLDERS' EQUITY AND LIABILITIES	notes	<i>EUR</i> 12/31/2023
Shareholders' Equity	4	
Nominal capital		1,000
Retained earnings		-
Result current year		<u>(9,565)</u>
		(8,565)
Liabilities		
Trade accounts payable	5	7,765
Accruals	6	<u>1,800</u>
Total Liabilities		<u>9,565</u>
TOTAL SHAREHOLDERS' EQUITY AND LIABILITIES		<u><u>1,000</u></u>

Approved by

Approved by

Guardian Corporation Curaçao B.V.
Managing director A

Eduardo Hermo Morales
Managing director B

The accompanying notes are an integral part of these financial statements.

Luderna B.V.
INCOME STATEMENT
for the period ending December 31, 2023

	<i>EUR</i> 2023
Expenses	
Management fees	1,833
Incorporation fees	3,750
Domiciliation fees	250
Corporate secretarial fees	1,741
Legal fees	75
Accounting expenses	950
Tax advisory expenses	850
Bank charges	63
Other general expenses	53
Total Expenses	9,565
Operating profit	(9,565)
Result before Taxes	(9,565)
Income tax expense	-
Result after taxes	(9,565)
Net Profit/(Loss)	(9,565)

Approved by

Approved by

Guardian Corporation Curaçao B.V.
Managing director A

Eduardo Hermo Morales
Managing director B

The accompanying notes are an integral part of these financial statements.

Luderna B.V.
NOTES TO THE FINANCIAL STATEMENTS
For the period May 30, 2023 through December 31, 2023

1 General Information

Luderna B.V. is a company incorporated on May 30, 2023. The Company is a private limited liability company and domiciled in Curaçao, Dutch Caribbean.

The principal activities of the Company are that of Managing and supporting gaming platforms for remote gaming, including software and hardware components of such platforms, whether for casino, poker or other games, whether to be operated through internet, mobile or interactive media

The Company is registered with the Curaçao Chamber of Commerce under number 163989.

2 General Accounting Principles

Basis of Preparation

The Financial Statements have been prepared in accordance with applicable accounting standards generally accepted and the provision of Book 2 Curaçao Civil Code. They have been prepared under the historical costs basis. Unless stated otherwise, all assets and liabilities are stated at their nominal value.

Accounting Method

The financial statements are prepared using the accrual method of accounting. In accordance with this method of accounting, revenue is recognized in the period in which it is earned and expenses are recognized in the period in which they are incurred.

Foreign Currencies

The financial statements are presented in Euros (EUR or €). Foreign currency transactions are translated into the functional currency using daily ECB exchange rates. Exchange differences arising on the settlement of monetary items are recognized as realized foreign exchange gains or losses on the income statement. Exchange differences arising on translating monetary items at the end of the reporting period are recognized as unrealized financial gains or losses.

Luderna B.V.
NOTES TO THE FINANCIAL STATEMENTS
For the period May 30, 2023 though December 31, 2023

Cash and cash equivalents

Cash and cash equivalents comprises cash at bank and on hand. All cash is directly available to the Company.

Taxes

Profit tax liabilities for the current and prior periods are measured at the amount expected to be paid to the taxation authorities. Current profit taxes are recognized in the income statement and are adjusted for any differences between the estimated and actual tax payable in prior years.

	<i>EUR</i> 12/31/2023
3 Other receivables	
Due from shareholder	1,000
	1,000

4 Shareholders' Equity

The capital of the company consist of 1000 shares with a nominal value of EUR 1 each.

Movements in equity were as follows:

	Issued share capital	Retained earnings	Total
	EUR	EUR	EUR
Balance as at January 1 st	1,000	-	1,000
Movements	-	(9,565)	(9,565)
Balance as at December 31 st	1,000	(9,565)	(8,565)

Luderna B.V.
NOTES TO THE FINANCIAL STATEMENTS
For the period May 30, 2023 though December 31, 2023

	<i>EUR</i>
5 Trade accounts payable	12/31/2023
G-Force inv. MILL230258	6,813
G-Force inv. MILL230582	952
	7,765

	<i>EUR</i>
6 Accruals	12/31/2023
Accrual tax fees	850
Accrual accountancy fees	950
	1,800

Appropriation of result

The General Meeting shall determine how the result of the financial year will be appropriated.