

FINAL
Anchor Interactive B.V.

Annual report and financial statements
for the year ending December 31, 2022

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Company Information

Registered Business Address	Dr. M.J. Hugenholtzweg 25 Willemstad Curaçao
Registration Number	158599
Incorporation Date	September 15, 2021
Nominal Capital	100 share(s) with a nominal capital of EUR 1.00 each
Nature of Business	Gaming company
Directors	Virae Management B.V.

Anchor Interactive B.V.

Curaçao

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Directors' report

for the year ending December 31, 2022

In our capacity of directors of Anchor Interactive B.V. , we have the pleasure in presenting the annual report and the financial statements of the Company.

Principal activity of the Company

The Company is mainly engaged in the object of the company is to organize, market, promote, manage, and support all types of remote gaming activities.

Accountability

All financial information have been processed in a competent way.

The financial statements have been prepared in accordance with applicable accounting principles, and to the best of our knowledge gives a true and fare view of the assets, liabilities and financial performance of the Company.

Result and dividends

The result of the year are set out on page 3.

The Company incurred a loss of EUR 33,140 for the year 2022.

No interim dividend has been issued during the year.

Fiscal position

The fiscal year of the Company runs from January 01, 2022 through December 31, 2022.

As of 01 January 2020, the territorial profit tax system was introduced in Curacao. The services that Anchor Interactive B.V. provides are subject to this tax system which stipulates that only income derived from a domestic enterprise is included in the taxable basis for profit tax return with due observance of the "causality of costs" factor.

Causal costs are costs which have a direct causal effect on the profit generation capability of the active enterprise. Non-causal costs are costs which do not have a direct causal effect on the profit generation capability of the active enterprise. The domestic profit is determined based on the ratio between foreign causal costs and domestic causal costs.

Current & Future Developments

There were no important current events, which has a bearing on the understanding of the financial statements.

There were no material post balance sheet date events, which have a bearing on the understanding of the financial statements.

Willemstad, April 12, 2023,

On behalf of the Directors of
Anchor Interactive B.V.

Virae Management B.V.

Anchor Interactive B.V.
Curaçao

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Income Statements

for the year ending December 31, 2022

	notes	2022 <i>EUR</i>	2021 <i>EUR</i>
Revenue			
Revenue		-	-
Net Revenue		-	-
Expenses			
Incorporation expenses		-	2,000
Management fees		1,500	4,500
Corporate secretarial expenses		5,358	6,586
Legal expenses		1,351	1,551
Accounting expenses		1,000	1,000
Bank charges		145	-
Affiliate expenses		10,000	-
Gaming License fees		13,000	1,000
Other expenses		786	845
Total Expenses		33,140	17,482
Operating profit		(33,140)	(17,482)
Financial gains and (losses)		-	-
Profit before taxes		(33,140)	(17,482)
Profit Taxes		-	-
Result after taxes		(33,140)	(17,482)
Unrealized exchange differences		-	-
Net Result		(33,140)	(17,482)

Virae Management B.V. , Director

Anchor Interactive B.V.
Curaçao

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Balance Sheet

for the year ending December 31, 2022, before allocation of result for the year

ASSETS	notes	2022 <i>EUR</i>	2021 <i>EUR</i>
Current assets			
Prepaid / Deferred expenses	2	-	13,000
Cash and cash equivalents	3	855	-
Total Current Assets		<u>855</u>	<u>13,000</u>
TOTAL ASSETS		<u><u>855</u></u>	<u><u>13,000</u></u>

EQUITY and LIABILITIES	notes	2022 <i>EUR</i>	2021 <i>EUR</i>
Capital and Reserves			
Nominal capital		100	100
Paid in surplus		21,450	21,450
Retained earnings		(17,482)	-
Result current year		(33,140)	(17,482)
		<u>(29,072)</u>	<u>4,068</u>
Liabilities			
Trade accounts payable	4	16,004	6,981
Current account shareholders	5	13,923	(100)
Accrued expenses	6	-	2,051
Total Liabilities		<u>29,927</u>	<u>8,932</u>
TOTAL EQUITY AND LIABILITIES		<u><u>855</u></u>	<u><u>13,000</u></u>

Virae Management B.V. , Director

Notes to the Financial Statements
for the year ending December 31, 2022

(1) Significant accounting policies

a) Basis of Accounting

The financial statements of the Company has been prepared in accordance with applicable accounting principles.

Assets and liabilities have been recognized against historical costs and stated at their nominal value, unless mentioned otherwise.

b) Revenue recognition

Sales Revenue represents the commission income. Revenue is recognized in the statement of financial performance on an accrual basis.

c) Foreign Currencies

Transactions denominated in other currencies are translated into EUR at the average exchange rates prevailing during each month. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the exchange rates prevailing at that date.

Any realized gain or loss arising from a change in exchange rate is included as financial gains or losses in the Income Statements.

d) Taxation

Profit tax is accounted for using the taxes payable method. The profit tax expense charge to the statement of financial performance is the estimated tax payable for the current year, adjusted for any differences between the estimated and actual tax payable in prior years.

e) Cash and cash equivalents

Cash and cash equivalents include cash and deposits held at banks.

Notes to the Financial Statements
for the year ending December 31, 2022

	2022	2021
	<i>EUR</i>	<i>EUR</i>
(2) Prepaid / Deferred expenses		
Virae Management inv. 20211008AI	-	13,000
	<u>-</u>	<u>13,000</u>
	2022	2021
	<i>EUR</i>	<i>EUR</i>
(3) Cash and cash equivalents		
Paymix Pro	855	-
	<u>855</u>	<u>-</u>
	2022	2021
	<i>EUR</i>	<i>EUR</i>
(4) Trade accounts payable		
Virae Management inv.20211201AI	-	2,957
Virae Management inv.20211231AI	-	4,024
Virae Management inv.20220401AI	2,485	-
Virae Management inv.20220701AI	312	-
Virae Management inv.20220801AI	429	-
Virae Management inv.20221001AI	286	-
Virae Management inv.20221201AI	2,492	-
Cellxpert inv. 13583	2,000	-
Cellxpert inv. 13690	2,000	-
Cellxpert inv. 13800	2,000	-
Cellxpert inv. 13919	2,000	-
Cellxpert inv. 14038	2,000	-
	<u>16,004</u>	<u>6,981</u>
	2022	2021
	<i>EUR</i>	<i>EUR</i>
(5) Current account shareholders		
Payable to Shareholder	13,923	(100)
	<u>13,923</u>	<u>(100)</u>

Notes to the Financial Statements
for the year ending December 31, 2022

	2022	2021
(6) Accrued expenses	<i>EUR</i>	<i>EUR</i>
Accounting fee 2021	-	1,000
Tax fee 2021	-	1,051
	<u>-</u>	<u>2,051</u>

Result for the year will be added to Retained Earnings.