

Digibet N.V.

E-Commerce Park, Vredenberg, Curaçao

FINANCIAL STATEMENTS 2022

Digibet N.V.
Financial Statements
December 31, 2022

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Digibet N.V.
Financial Statements
December 31, 2022

MANAGING DIRECTOR:

eMoore N.V.
Groot Kwartierweg 10
Curaçao

Registered Address of the Company:

Heelsumstraat 51
E-Commerce Park, Vredenberg
Curaçao

Correspondence Address of the Company:

PO Box 422
Curaçao

Digibet N.V.

Financial Statements December 31, 2022

DIRECTOR'S REPORT:

We are pleased to present you with the Annual Report for the period October 7, 2021 through December 31, 2022.

During the period under review, the Company recorded a net loss of EUR 35,347. Details of which are set out in the attached Profit and Loss account.

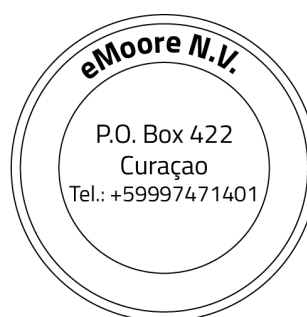
Curaçao,



eMoore N.V.

Managing Director

09/11/2023



Digibet N.V.

Balance Sheet as at December 31, 2022

(In EUR, before appropriation of results)

ASSETS	Notes	2022
<u>Fixed Assets</u>		
Intangible assets	3	50
Tangible fixed assets	4	<u>218</u>
		268
<u>Current Assets</u>		
Other receivables	5	2,770
Cash on hand		<u>1</u>
		2,771
TOTAL ASSETS		<u>3,039</u>
SHAREHOLDER'S EQUITY AND LIABILITIES		
<u>Shareholder's equity</u>	6	
Issued and fully paid share capital		1
Retained Earnings/Accumulated deficit		-
Net result for the year		<u>(35,347)</u>
		(35,346)
<u>Current Liabilities</u>		
Payable to related parties	7	<u>38,385</u>
		38,385
TOTAL SHAREHOLDER'S EQUITY AND LIABILITIES		<u>3,039</u>

Digibet N.V.

Profit and Loss Account for the period October 7, 2021 through December 31, 2022

(In EUR)

	Notes	2022
Revenue		-
Operational Cost	8	<u>(13,440)</u>
Net Operational Result		<u>(13,440)</u>
General and administrative expenses	9	(21,907)
Result before provision for profit tax		<u>(35,347)</u>
Profit tax		-
NET RESULT FOR THE YEAR		<u><u>(35,347)</u></u>

Digibet N.V.
Notes to the Financial Statements
October 7, 2021 through December 31, 2022
(In EUR)

1 GENERAL

Company's Information and Principal Activities

Digibet N.V. is a limited liability company that was incorporated in Willemstad on October 7, 2021. The Company is registered with the Chamber of Commerce and Industry of Curaçao under number 158812.

The Company is solely engaged in e-gaming activities.

2 PRINCIPLES OF VALUATION OF ASSETS AND LIABILITIES

a. General principles

The financial statements have been prepared in accordance with Book 2 of the Curaçao Civil Code using the guidelines for annual reporting of the Dutch Accounting Standards Board.

b. General

Assets and liabilities are stated at face value unless indicated otherwise.

c. Fixed Assets

Tangible fixed assets

The server is valued at cost less accumulated depreciation and impairment.

Depreciation is charged as to write off the full cost of fixed assets over their estimated useful lives, using straight-line method of 3 years.

Intangible fixed assets

The intangible assets are valued at cost less amortization/depreciation, after taken the residual value into consideration. In this case the depreciation period is as follows:

Intangible fixed assets 3 years

d. Receivables

Receivables are valued at face value less a provision for possible uncollectable accounts.

e. Foreign currencies

Assets and liabilities denominated in foreign currencies are translated into administration currency at the rate of exchange prevailing at balance sheet date.

Transactions in foreign currencies are translated at the exchange rates in effect on the day of the transaction. Items in the Statement of Income and Expenses were revalued at the average rate of exchange during the period under review.

Exchange gains or losses are reflected in the profit and loss account.

f. Recognition of Income and Expenses

Other income and expenses, including taxation, are recognized and reported in accordance with the accrual concept.

Digibet N.V.

Notes to the Financial Statements

October 7, 2021 through December 31, 2022

(In EUR)

3 INTANGIBLE ASSETS	2022
<u>Domain (betibo.com)</u>	
Domain purchased per 21.02.19	38
Depreciation	<u>(38)</u>
Value as at 31.12.	-
 <u>Domain (fireslot.net)</u>	
Domain purchased per 05.05.2020	19
Depreciation	<u>(19)</u>
Value as at 31.12.	-
 <u>Domain (sp8rts.com)</u>	
Value as at 01.01	-
Domain purchased per 25.07.2022	57
Depreciation	<u>(7)</u>
Value as at 31.12.	50
	<u>50</u>
 4 TANGIBLE ASSETS	2022
<u>ECP server</u>	
Usage server per 15.11.21	350
Depreciation	<u>(132)</u>
Value as at 31.12.	<u>218</u>
 5 OTHER RECEIVABLES	2022
Prepayments and deposits	
<u>*Deposit</u>	
E-commercepark N.V. - Deposit	<u>650</u>
	650
<u>**Prepaid Expenses</u>	
Sublicense expenses	<u>2,120</u>
	2,120
 <u>Third Party Account</u>	
Opening balance	14,500
movements during the year	<u>(14,500)</u>
Ending balance	-
 Total Other Receivables	<u>2,770</u>

Digibet N.V.

Notes to the Financial Statements

October 7, 2021 through December 31, 2022

(In EUR)

6 SHAREHOLDER'S EQUITY

The Company's authorized share capital amounts to EUR 1 and consists of 1 share with a nominal value of EUR 1,00 each.

Movements in the shareholder's equity accounts are as follows:

	<u>Issued and fully paid share capital</u>	<u>Retained earnings/ Accumulated deficit</u>	<u>Result current year</u>
Opening balance	1	-	-
Allocation of result previous year	-	-	-
Movements during the year	-	-	(35,347)
Ending balance	1	-	(35,347)

7 PAYABLE TO RELATED PARTIES

2022

Shareholder

Opening balance	-
Movements during the year	38,385
Ending balance	38,385

8 OPERATIONAL COSTS

2022

Antillephone fees	6,459
E-Commerce park fees	4,385
Direct Costs	2,400
Depreciation	196
	13,440

9 GENERAL AND ADMINISTRATIVE EXPENSES

2022

Management fees- eMoore N.V.	21,907
	21,907
