

Digibet N.V.

Groot Kwartierweg 10, Livestrong Building

FINANCIAL STATEMENTS 2024

Digibet N.V.
Financial Statements
December 31, 2024

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Digibet N.V.
Financial Statements
December 31, 2024

MANAGING DIRECTOR:

eMoore N.V.
Groot Kwartierweg 10
Curaçao

Registered Address of the Company:

Groot Kwartierweg 10
Livestrong Building
Curaçao

Correspondence Address of the Company:

PO Box 422
Curaçao

Digibet N.V.

Financial Statements December 31, 2024

DIRECTOR'S REPORT:

We are pleased to present you with the Annual Report for the period January 1, 2024 through December 31, 2024.

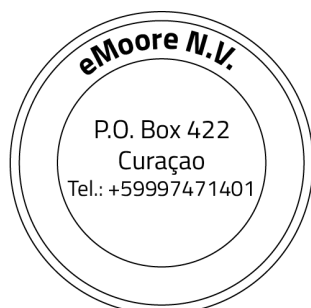
During the period under review, the Company recorded a net loss of EUR 40,529. Details of which are set out in the attached Profit and Loss account.

Curaçao,



eMoore N.V.

Managing Director



Digibet N.V.

Balance Sheet as at December 31, 2024

(In EUR, before appropriation of results)

ASSETS	Notes	2024	2023
<u>Fixed Assets</u>			
Intangible assets	3	-	13
Tangible fixed assets	4	-	101
		-	114
<u>Current Assets</u>			
Other receivables	5	1,326	1,326
Cash on hand		1	1
		1,327	1,327
TOTAL ASSETS		1,327	1,441
SHAREHOLDER'S EQUITY AND LIABILITIES			
<u>Shareholder's equity</u>			
Issued and fully paid share capital	6	1	1
Retained Earnings/Accumulated deficit		(65,388)	(35,347)
Net result for the year		(40,529)	(30,041)
		(105,916)	(65,387)
<u>Current Liabilities</u>			
Payable to related parties	7	106,213	64,587
Accounts payable	8	1,030	2,241
		107,243	66,828
TOTAL SHAREHOLDER'S EQUITY AND LIABILITIES		1,327	1,441

Digibet N.V.

Profit and Loss Account for the period January 1, 2024 through December 31, 2024

(In EUR)

	Notes	2024	2023
Revenue		-	-
Operational Cost	9	<u>(10,704)</u>	<u>(8,079)</u>
Net Operational Result		(10,704)	(8,079)
General and administrative expenses	10	(29,825)	(21,962)
Result before provision for profit tax		<u>(40,529)</u>	<u>(30,041)</u>
Profit tax		-	-
NET RESULT FOR THE YEAR		<u>(40,529)</u>	<u>(30,041)</u>

Digibet N.V.

Notes to the Financial Statements

January 1, 2024 through December 31, 2024

(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

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

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.

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.

		2024	2023	
Exchange rates used:	1 EUR =	1.04156	1.1036	USD
	1 EUR =	0.82886	0.8668	GBP

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

January 1, 2024 through December 31, 2024

(In EUR)

3 INTANGIBLE ASSETS	2024	2023
<u>Domain (sp8rts.com)</u>		
Value as at 01.01	13	50
Depreciation	(13)	(37)
Value as at 31.12.	-	13
	-	13

4 TANGIBLE ASSETS	2024	2023
<u>ECP server</u>		
Usage server per 01.01.	101	218
Depreciation	(101)	(117)
Value as at 31.12.	-	101

5 OTHER RECEIVABLES	2024	2023
Prepayments and deposits		
<u>Deposit</u>		
E-commercepark N.V. - Deposit	650	650
	650	650
<u>E-commercepak N.V.</u>		
Overpayment invoices	676	676
	676	676
Total Other Receivables	1,326	1,326

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	(35,347)	(30,041)
Allocation of result previous year	-	(30,041)	30,041
Movements during the year	-	-	(40,529)
Ending balance	1	(65,388)	(40,529)

Digibet N.V.

Notes to the Financial Statements

January 1, 2024 through December 31, 2024

(In EUR)

7 PAYABLE TO RELATED PARTIES	2024	2023
<u>Shareholder</u>		
Opening balance	64,587	38,385
Movements during the year	41,626	26,202
Ending balance	<u>106,213</u>	<u>64,587</u>
8 ACCOUNTS PAYABLE	2024	2023
eMoore fees	<u>1,030</u>	<u>2,241</u>
9 OPERATIONAL COSTS	2024	2023
Antillephone fees	10,589	3,869
E-Commerce park fees	-	4,057
Depreciation	115	153
	<u>10,704</u>	<u>8,079</u>
10 GENERAL AND ADMINISTRATIVE EXPENSES	2024	2023
Management fees- eMoore N.V.	<u>29,825</u>	<u>21,962</u>
11 PROFIT TAX		

The Company incurred a negative result before provision for profit tax for the year of EUR 40,529. Consequently the profit is calculated at NIL.
