

Explanatory notes Source of Wealth and Source of Funds

Mr. Iosif Frangoudis is the UBO of Digibet N.V. ("Company"), residing in Cyprus.

Mr. Frangoudis is the 100% shareholder of Philadin Limited, a company incorporated in Cyprus and active in the provision of consultancy services. The Financial Statements 2024 of Philadin Limited are uploaded in the CGA portal and confirm the ownership of Mr. Frangoudis and the business activities of the company.

Furthermore, an important part of the Source of Wealth of Mr. Frangoudis can be evidenced by his former ownership and sale of A.M.C. Deluxe Car Wash & Spa Limited. On 30 April 2026, Mr. Frangoudis sold A.M.C. Deluxe Car Wash & Spa Limited for an amount of EUR 1,359,000. The executed Share Purchase Agreement and Supplementary Agreement, together with the supporting corporate and financial documentation, are uploaded in the CGA portal.

The receipt of the sale proceeds is supported by banking documentation showing the payment of EUR 1,359,000 to Mr. Frangoudis in relation to the sale of A.M.C. Deluxe Car Wash & Spa Limited.

The above-mentioned documentation is sufficient for the identification and verification of the Source of Wealth of Mr. Frangoudis.

Mr. Frangoudis will fund the Company directly via a credit facility in the amount of EUR 200,000, as indicated in the Credit Facility Agreement between Mr. Iosif Frangoudis and Digibet N.V., which is uploaded in the CGA portal.

For clarification, in the Business and Corporate Information Form it was indicated that the business would be funded through "funds owned by the company (through cashflow or other means)". With "other means" the funding made available to the Company by its UBO, Mr. Iosif Frangoudis, via the above-mentioned credit facility was intended.

The Source of Wealth documentation of Mr. Frangoudis together with the Credit Facility Agreement support the Source of Wealth of Mr. Frangoudis and the Source of Funds made available to Digibet N.V.

Signed  _____

Iosif Frangoudis
Ultimate Beneficial Owner of Digibet N.V.

Date: 14/08/2026