

iMoon B.V.
Dr. Henri Fergusonweg 1
Willemstad, Curaçao
Registration number: 158383

Financial Statements for the year ended December 31, 2022

iMoon B.V.
Financial Statements
December 31, 2022

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iMoon B.V.

Financial Statements as at December 31, 2022

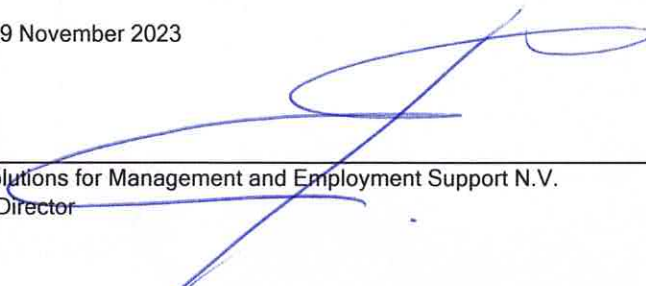
DIRECTOR'S REPORT:

We are pleased to present you with the annual report for the period August 24, 2021 through December 31, 2022.

During the period under review, the company recorded a net loss of EUR 939,436.

Details of which are set out in the profit and loss account.

Curaçao, 29 November 2023



(SMES) Solutions for Management and Employment Support N.V.
Managing Director

iMoon B.V.
Willemstad, Curaçao
BALANCE SHEET
As of December 31 2022
(Expressed in EUR)

		<u>2022</u>
ASSETS		
<u>Current Assets</u>		-
Total current assets		-
Non-current assets		-
Total non-current assets		-
TOTAL ASSETS		<u>-</u>
 SHAREHOLDER'S EQUITY AND LIABILITIES		
<u>Shareholder's equity</u>		
Issued and fully paid share capital	1	100
Retained Earnings / (Accumulated losses)		-
Net result for the year		<u>(939,436)</u>
		(939,336)
 <u>Current Liabilities</u>		
Accounts Payable	2	40,768
C/A Shareholder	3	<u>898,568</u>
		939,336
 TOTAL SHAREHOLDER'S EQUITY AND LIABILITIES		<u>-</u>

iMoon B.V.
Willemstad, Curaçao
INCOME STATEMENT

(Expressed in EUR)

		<u>2022</u>
Income		
Revenue		-
Direct cost		-
Gross profit/ (loss)		-
Expenses		
General and administrative expenses	4	<u>939,436</u> 939,436
Result before provision for profit tax		(939,436)
Profit tax		-
NET RESULT FOR THE YEAR		<u><u>(939,436)</u></u>

iMoon B.V.
Dr. Henri Fergusonweg 1
Notes to the Financial Statements
For the year ended December 31, 2022
(Expressed in EUR)

1. General information

iMoon B.V. is a limited liability company, incorporated and established on August 24, 2021 in Curaçao, with its offices at Dr. Henri Fergusonweg 1, Willemstad, Curaçao.
The Company is registered with the Chamber of Commerce and Industry of Curaçao under number 158383.

The main objectives of the company are:

1. To organize, market, promote, manage, support and operate all types of remote gaming activities comprising all types of games of skill and chance, betting and other operation of betting exchange, interactive casinos, bingos lotteries and other interactive games.

2. The corporation is authorized to perform everything requisite or profitable to the accomplishment of its purpose or incidental thereto or connected therewith in the widest sense of the word.

2. Summary of significant accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

General principles

The accompanying annual accounts have been prepared in accordance with principles of accounting generally accepted in Curaçao.

3. Assets and Liabilities

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

4. Comparison with previous year

The principles of valuation and determination of result remained unchanged compared to the previous year.

5. 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.

		2022
Exchange rates used:	1 USD =	1.06449 EUR

6. Recognition of Income and Expenses

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

iMoon B.V.
Dr. Henri Fergusonweg 1
Notes to the Financial Statements
For the year ended December 31, 2022
(Expressed in EUR)

1. SHAREHOLDER'S EQUITY

ISSUED CAPITAL	2022
The Company's authorized share capital amounts to Euro 100 and consists of 100 shares with a nominal value of Euro 1 each.	100

2. Accounts Payable	2022
Balance as per January 1	-
Legal and Profesional Fees	5,427
Payable to third parties	35,341
Ending balance	40,768

3. Current Account	2022
Shareholder	
Opening balance	-
Movements during the year	898,568
This represents expenses incurred by shareholder, on behalf of the company	898,568

4. General and Administrative Expenses	2022
Game fees	464,867
Legal and Professional expenses	38,489
Royalties	396,246
Software Services fees	28,074
Sub License Fee	11,760
	939,436