

Viral Technology N.V.

E-Commerce Park, Vredenberg
Curaçao

ANNUAL REPORT

January 1, 2022 through December 31, 2022

Viral Technology N.V.

Financial Statements December 31, 2022

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Viral Technology N.V.

**Financial Statements
December 31, 2022**

MANAGING DIRECTOR:

eMoore N.V.
Landhuis Groot Kwartier
Groot Kwartierweg 12
Curaçao

Registered Address of the Company:

Heelsumstraat 51
E-Commerce Park, Vredenberg
Curaçao

Correspondence Address of the Company:

PO Box 422
Curaçao

Viral Technology N.V.

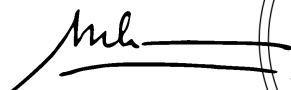
**Financial Statements
December 31, 2022**

DIRECTOR'S REPORT:

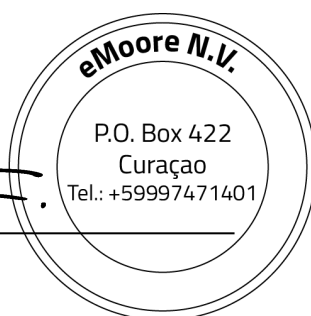
We are pleased to present you with the Financial Statements for the period January 1, 2022 through December 31, 2022.

During the period under review, the Company recorded a net loss of EUR 300,586. Details of which are set out in the attached Profit and Loss account.

Curaçao,



eMoore N.V.
Managing Director



Viral Technology N.V.

Balance Sheet as at December 31, 2022

(In EUR, before appropriation of results)

ASSETS	Notes	2022	2021
<u>Fixed assets</u>			
Intangible fixed assets		-	3,000
		-	3,000
<u>Current Assets</u>			
Accounts receivable	4	180,724	226,768
Other receivables	5	1,581	16,460
Cash and cash equivalents	6	93,874	7,847
		276,179	251,075
TOTAL ASSETS		276,179	254,075
SHAREHOLDER'S EQUITY AND LIABILITIES			
<u>Shareholder's equity</u>			
Issued and fully paid share capital	7	158	158
Share premium		90,000	90,000
Retained earnings		36,184	32,606
Net result for the year		(300,586)	3,578
		(174,244)	126,342
<u>Loan payable</u>	8	14,448	-
<u>Current Liabilities</u>			
Accounts payable	9	435,974	127,250
Other payables & accruals		-	482
Profit Tax	12	-	-
		435,975	127,733
TOTAL EQUITY AND LIABILITIES		276,179	254,075

Viral Technology N.V.

**Profit and Loss Account for the period
January 1, 2022 through December 31, 2022
(In EUR)**

	Notes	2022	2021
Revenue		8,500	192,496
Operational costs	10	<u>(230,194)</u>	<u>(142,151)</u>
Net oprating result		(221,694)	50,345
General and administrative expenses	11	<u>(44,633)</u>	<u>(41,449)</u>
Total general and administrative expenses		(44,633)	(41,449)
Result before interest and taxes		(266,327)	8,896
Bank charges		(25,221)	(5,218)
Interest		(448)	-
Bad debts expenses		<u>(8,590)</u>	<u>(100)</u>
Finacial result		(34,259)	(5,318)
Result before taxation		<u>(300,586)</u>	<u>3,578</u>
Profit tax	12	<u>-</u>	<u>-</u>
		-	-
NET RESULT FOR THE YEAR		<u>(300,586)</u>	<u>3,578</u>

Notes to the Financial Statements
January 1, 2022 through December 31, 2022
(In EUR)

Viral Technology N.V.

Notes to the Financial Statements January 1, 2022 through December 31, 2022 (In EUR)

4 ACCOUNTS RECEIVABLE	2022	2021
<u>Debtors Control - funds to be received</u>	189,313	226,768
Provision for bad debts	(8,589)	-
	<u>180,724</u>	<u>226,768</u>
5 OTHER RECEIVABLES	2022	2021
PSP accounts (Skrill EUR)	698	10,705
Prepaid expenses*	883	2,364
Microgaming agregator account	-	3,391
	<u>1,581</u>	<u>16,460</u>
*Further detail of the prepaid expenses can be found below:		
<i>Prepaid expenses</i>	2022	2021
<u>eMoore N.V.</u>	-	450
<u>e-Commerce Park N.V.</u>	-	1,914
<u>Antillephone Services</u>	883	-
	<u>883</u>	<u>2,364</u>
6 CASH AND CASH EQUIVALENTS	2022	2021
Paymix, EUR account	856	7,847
Migom Bank, EUR account	1,077	-
ConnectPay, EUR account	91,941	-
	<u>93,874</u>	<u>7,847</u>
7 SHAREHOLDER'S EQUITY	2022	2021
158 shares @ EUR 1.00		
Issued and fully paid share capital	<u>158</u>	<u>158</u>

Viral Technology N.V.

Notes to the Financial Statements

January 1, 2022 through December 31, 2022

(In EUR)

7 SHAREHOLDER'S EQUITY (continued)

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

	Issued and fully paid share capital	Share premium	Retained earnings	Result for the year
Balance 01/01/22	158	90,000	32,606	3,578
Allocation of result previous year			3,578	(3,578)
Movements during the year	-	-	-	(300,586)
Balance 12/31/22	158	90,000	36,184	(300,586)

8 LOAN PAYABLE

2022

2021

Loan to Speltibus

Beginning Balance at 1.1.2022

Additions

Calculated Interest 4.5%

-	-
14,000	-
448	-
14,448	-

The Company received 2 loans from Speltibus GmbH during 2022 totaling the amount of EUR. 14,000, both loans are set to be paid off during 2023, and bear interest at the rate of 4.5% per annum.

9 ACCOUNTS PAYABLE

2022

2021

PSP- Collateral balances *

Suppliers **

-	-
435,974	127,250
435,974	127,250

**Suppliers

Booongo Entertainment N.V.

Digitus Ltd.

E-Commercepark N.V.

EG Overseas Services B.V.

Endorphina Ltd.

Intuition Software Solutions Limited

Ezugi N.V.

Emoore N.V.

NetEnt International Ltd.

Habanero Systems B.V.

Game Vector N.V.

Mirage orporation N.V.

Play n Go Hungary Kft.

Innovation Labs Ltd.

Quickfire Ltd

2022	2021
4,140	3,541
14,942	13,836
5,742	-
271,826	33,860
6,899	3,093
5,789	26,911
54,360	4,777
4,230	-
2,201	3,052
37,343	9,591
-	2,714
3,401	254
-	2,919
-	9,958
25,101	12,744
435,974	127,250

Viral Technology N.V.

Notes to the Financial Statements

January 1, 2022 through December 31, 2022

(In EUR)

10 OPERATIONAL COSTS

	2022	2021
Microgaming Jackpot contribution	(19,307)	(13,782)
Hosting expenses	7,656	50,462
License fees	4,866	5,711
Affiliate expenses	-	99,313
PSP expenses	50	447
Game Providers - Game expenses	236,929	-
	<u>230,194</u>	<u>142,151</u>

11 GENERAL AND ADMINISTRATIVE EXPENSES

	2022	2021
Management fees	34,080	34,080
Legal and professional fees	7,553	7,369
Loss on Domains	3,000	-
	<u>44,633</u>	<u>41,449</u>

12 PROFIT TAXES

The result before provision for profit tax of The Company is negative, consequently the profit tax is calculated at nil. □

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