Grant Thornton

Abridged Financial Statements

Intralot Ireland Limited

For the financial year ended 31 December 2025

Registered number: 540043

Company Information

Directors	Stergios Binopoulos (Greek) Nikolaos Nikolakopoulos (Greek)
Company secretary	Bradwell Limited
Registered number	540043
Registered office	10 Earlsfort Terrace Dublin 2
Independent auditor	Grant Thornton Chartered Accountants & Statutory Audit Firm 13-18 City Quay Dublin 2
Bankers	Allied Irish Bank PO Box 1121 Dublin 2
Solicitors	Arthur Cox Earlsfort Centre Earlsfort Terrace Dublin 2

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Independent auditor's special report to the directors of Intralot Ireland Limited pursuant to section 356 of the Companies Act 2014

Opinion

In our opinion, the directors are entitled under section 352 of the Companies Act 2014 to annex abridged financial statements to the annual return of Intralot Ireland Limited ("the Company") and those abridged financial statements have been properly prepared pursuant to the provisions of section 353 of that Act (exemptions available to small companies).

Basis of opinion

We have examined:

(i) the abridged financial statements for the financial year ended 31 December 2025 on pages 5 to 15 which the directors of Intralot Ireland Limited propose to annex to the Annual return of the Company; and

(ii) the financial statements to be laid before the Annual general meeting which form the basis for those abridged financial statements.

The scope of our work for the purpose of this report was limited to confirming that the directors are entitled to annex abridged financial statements to the annual return and that those abridged financial statements have been properly prepared, pursuant to section 353 of the Companies Act 2014, from the financial statements to be laid before the Annual General Meeting.

Other information

On 13 February 2026 we reported, as auditor of the Company, to the members on the financial statements for the financialyear ended 31 December 2025, and the full text of our audit report is reproduced below.

Bronagh Bourke FCA
for and on behalf of
Grant Thornton
Chartered Accountants &
Statutory Audit Firm
13-18 City Quay
Dublin 2

Date: 13 February 2026

Independent auditor's special report to the directors of Intralot Ireland Limited pursuant to section 356 of the Companies Act 2014

Opinion

We have audited the financial statements of Intralot Ireland Limited (the 'Company') which comprise the Statement of income and retained earnings, the Statement of financial position for the financial year ended 31 December 2025, and the related notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is Irish law and accounting standards issued by the Financial Reporting Council including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (Generally Accepted Accounting Practice in Ireland) (the "relevant accounting framework").

In our opinion, Intralot Ireland Limited's financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2025 and of its profit or loss for the financial year then ended;
- have been properly prepared in accordance with the relevant accounting framework; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the ethical pronouncements established by Chartered Accountants Ireland, applied as determined to be appropriate in the circumstances for the entity. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities, and the responsibilities of the directors, with respect to going concern are described in the relevant sections of this report.

Independent auditor's special report to the directors of Intralot Ireland Limited pursuant to section 356 of the Companies Act 2014 (continued)

Other information

The directors are responsible for the other information. Other information comprises information included in the annual report, other than the financial statements and our auditor's report thereon, including the Directors' report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on the matters prescribed by the Companies Act 2014

We have obtained all the information and explanations which to the best of our knowledge and belief, we considered necessary for the purposes of our audit.

In our opinion:
- the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited.
- information and returns adequate for our audit have been received from branches not visited by us.

The Statement of financial position and the Statement of income and retained earnings are in agreement with the accounting records and returns.

In our opinion, based on the work undertaken in the course of our audit:
- the information given in the Directors' report for the financial year is consistent with the financial statements;
- the Directors' report has been prepared in accordance with applicable legal requirements, excluding the requirements on sustainability reporting in Part 28.

Based on our knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' report.

Matters on which we are required to report by exception

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of sections 305 to 312 of the Act, which relate to the disclosure of directors' remuneration and transactions with directors have not been complied with by the Company. We have nothing to report in this regard.

Independent auditor's special report to the directors of Intralot Ireland Limited pursuant to section 356 of the Companies Act 2014 (continued)

Responsibilities of management and those charged with governance for the financial statements

As explained more fully in the directors' responsibilities statement, management is responsible for the preparation of the financial statements which give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland, including FRS 102, and for such internal control as they determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process and for the preparation of financial statements that give a true and fair view.

Auditor's responsibilities for the audit of the financial statements

The objectives of an auditor are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Irish Auditing and Accounting Supervisory Authority's website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditor's report.

The purpose of our audit work and to whom we owe our responsibilities

Our audit work has been undertaken so that we might state to the Company's directors those matters we are required to state to them in an auditor's report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors as a body, for our audit work, for this report, or for the opinions we have formed.

Bronagh Bourke FCA
for and on behalf of
Grant Thornton
Chartered Accountants &
Statutory Audit Firm
13 -18 City Quay
Dublin 2

Date: 13 February 2026

Abridged statement of financial position

As at 31 December 2025

	Note		2025 €		2024 €
Fixed assets					
Tangible assets	6		**1,998**		8,160
			1,998		8,160
Current assets					
Stocks	7	**139,768**		164,422	
Debtors: amounts falling due within one year	8	**325,283**		355,916	
Cash at bank and in hand	9	**347,445**		895,635	
		812,496		1,415,973	
Current liabilities					
Creditors: amounts falling due within one year	10	**(159,596)**		(696,108)	
Net current assets			**652,900**		719,865
Total assets less current liabilities			**654,898**		728,025
Creditors: amounts falling due after more than one year	11		**(49)**		(2,046)
Net assets			**654,849**		725,979
Capital and reserves					
Called up share capital presented as equity	15		**1**		1
Profit and loss account	13		**654,848**		725,978
Shareholders' funds			**654,849**		725,979

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A for small entities.

We, as directors of Intralot Ireland Limited, state that:
The Company has relied on the specific exemptions contained in section 352 of the Companies Act 2014; the Company has done so on the grounds that it is entitled to the benefit of that exemption as a small Company and the abridged financial statements have been properly prepared in accordance with section 353 of the Companies Act 2014.

The financial statements were approved and authorised for issue by the board:

Stergios Binopoulos
Director

Nikolaos Nikolakopoulos
Director

Date: 13 February 2026

The notes on pages 6 to 15 form part of these financial statements.

Notes to the abridged financial statements
For the financial year ended 31 December 2025

1. General information

Intralot Ireland Limited is a private company limited by shares, which is registered and incorporated in the Republic of Ireland with registration number 540043. The Company's registered office is 10 Earlsfort Terrace, Dublin 2.

The principal activity of the Company during the financial year was the supply of equipment, software and services in connection with the operation of the National Lottery of Ireland.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014.

The company qualifies as a small company as defined by section 280B of the Act, in respect of the financial year and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Act and section 1A of FRS 102.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies (see note 3).

The Company's functional and presentational currency is Euro (€).

The following principal accounting policies have been applied:

2.2 Going concern

After reviewing the Company's forecasts and projections, the directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. The Company therefore continues to adopt the going concern basis in preparing the financial statements.

2.3 Foreign currency translation

Functional and presentation currency

The Company's functional and presentational currency is Euro.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Notes to the abridged financial statements

For the financial year ended 31 December 2025

2. Accounting policies (continued)

2.3 Foreign currency translation (continued)

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Statement of income and retained earnings within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other operating income'.

2.4 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.5 Operating leases: the Company as lessee

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

Notes to the abridged financial statements

For the financial year ended 31 December 2025

2. Accounting policies (continued)

2.6 Finance costs

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

2.7 Finance assets: the Company as lessee

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to profit or loss so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

2.8 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the reporting date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

2.9 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Notes to the abridged financial statements

For the financial year ended 31 December 2025

2. Accounting policies (continued)

2.9 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Motor vehicles	-	25% Straight line
Fixtures and fittings	-	20% Straight line
Computer equipment	-	30% Straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

2.10 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis.

At each reporting date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in the Statement of income and retained earnings.

2.11 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, inclusive of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.12 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.13 Impairment of assets

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss. If an impairment loss subsequently reverses, the carry amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

Notes to the abridged financial statements

For the financial year ended 31 December 2025

2. Accounting policies (continued)

2.14 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, inclusive of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.15 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

2.16 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like cash, trade and other debtors and trade and other creditors.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of income and retained earnings.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

Financial assets and liabilities are offset and the net amount reported in the Statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Notes to the abridged financial statements

For the financial year ended 31 December 2025

3. Judgements in applying accounting policies and key sources of estimation uncertainty

When preparing the financial statements, management makes a number of estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below. Actual results may be substantially different.

Estimating useful lives of depreciable assets
The Company estimates the useful lives of tangible fixed assets based on the period over which the assets are expected to be available for use. The estimated useful lives are reviewed periodically and are updated if expectations differ from previous estimates due to physical wear and tear, technical or commercial obsolescence and legal or other limits on the use of the assets. In addition, estimation of the useful lives of tangible fixed assets is based on collective assessment of industry practice, internal technical evaluation and experience with similar assets. Actual results, however, may vary due to changes in estimates brought about by changes in factors mentioned above.

Determining net realisable value of stocks
In determining the net realisable value of stocks, management takes into account the most reliable evidence available at the time the estimates are made. Future realisation of the carrying amounts of stocks is affected by price changes in the industry and the necessary costs incurred to make a sale.

Recoverability of debtors
Management estimates the allowance for doubtful receivable based on assessment of specific accounts where the Company has objective evidence comprising default in payment terms or significant financial difficulty that certain customers are unable meet their financial obligations. In these cases, judgement used was based on the best available facts and circumstances including but not limited to, the estimated recoverable amount.

4. Employees

Staff costs, including directors' remuneration, were as follows:

	2025	2024
	€	€
Wages and salaries	**479,347**	464,781
Social insurance costs	**41,040**	56,891
	520,387	521,672

The average monthly number of employees, including the directors, during the financial year was as follows:

	2025	2024
	No.	No.
Administration	**6**	6

Notes to the abridged financial statements
For the financial year ended 31 December 2025

5. Directors' remuneration

	2025 €	2024 €
Directors' emoluments	**193,177**	191,206

6. Tangible fixed assets

	Motor vehicles €	Fixtures and fittings €	Computer equipment €	Total €
Cost or valuation				
At 1 January 2025	**21,964**	**2,272**	**13,329**	**37,565**
At 31 December 2025	**21,964**	**2,272**	**13,329**	**37,565**
Depreciation				
At 1 January 2025	**14,597**	**2,272**	**12,536**	**29,405**
Charge for the financial year	**5,491**	**-**	**671**	**6,162**
At 31 December 2025	**20,088**	**2,272**	**13,207**	**35,567**
Net book value				
At 31 December 2025	**1,876**	**-**	**122**	**1,998**
At 31 December 2024	7,367	-	793	8,160

The net book value of tangible fixed assets held under finance lease amounted to €1,876 (2024: €7,367). Depreciation amounting to €5,491 (2024: €5,492) was charged for these assets during the financial year.

7. Stocks

	2025 €	2024 €
Finished goods and goods for resale	**139,768**	164,422

Notes to the abridged financial statements
For the financial year ended 31 December 2025

8. Debtors: Amounts falling due within one year

	2025 €	2024 €
Other debtors	**2,100**	2,100
Prepayments and accrued income	**314,278**	353,816
Corporation tax repayable	**8,905**	-
	325,283	355,916

9. Cash and cash equivalents

	2025 €	2024 €
Cash at bank and in hand	**347,445**	895,635

10. Creditors: Amounts falling due within one year

	2025 €	2024 €
Trade creditors	**1,344**	20,499
Amounts owed to group undertakings	**-**	452,481
Corporation tax	**-**	4,755
Taxation and social insurance	**136,994**	177,356
Obligations under finance lease	**1,998**	5,802
Accruals	**19,260**	35,215
	159,596	696,108

Amounts owed by group undertakings are unsecured, interest free and are repayable on demand.

Obligations under finance lease are secured by a fixed charge over the respective assets they relate to.

11. Creditors: Amounts falling due after more than one year

	2025 €	2024 €
Net obligations under finance leases and hire purchase contracts	**49**	2,046

Obligations under finance lease are secured by a fixed charge over the respective assets they relate to.

Notes to the abridged financial statements
For the financial year ended 31 December 2025

12. Finance leases and hire purchase

Minimum finance leases and hire purchase under hire purchase fall due as follows:

	2025	2024
	€	€
Within one year	**1,998**	5,802
Between 1-5 years	**49**	2,046
	2,047	7,848

13. Reserves

Profit and loss account

Includes all current and prior period retained profits and losses.

Called up share capital

Represents the nominal value of shares that have been issued.

14. Appropriation of Profit and loss account

	2025	2024
	€	€
Profit and loss account brought forward at the beginning of the financial year	**725,978**	695,304
Dividends paid in the financial year	**(360,746)**	(330,072)
Profit in the financial year	**289,616**	360,746
Profit and loss account carried forward at the end of the financial year	**654,848**	725,978

15. Share capital

	2025	2024
	€	€
Authorised		
1,000 (2024: 1,000) Ordinary shares of €1.00 each	**1,000**	1,000
Allotted, called up and fully paid		
1 (2024: 1) Ordinary share of €1.00	**1**	1

Right of shareholders

The holders of Ordinary shares are entitled to attend and vote at general meetings of the Company.

Notes to the abridged financial statements
For the financial year ended 31 December 2025

16. Related party transactions

There are no key management personnel, other than directors, that need to be disclosed under FRS 102 (2024: €Nil).

The Company is an indirect subsidiary undertaking of Bally's Intralot S.A. During the year, the Company earned revenue of €157,511 (2024: €199,163) and incurred expenses of €1,639,234 (2024: €1,316,271) from Bally's Intralot S.A. At the year end, the Company owed Bally's Intralot S.A an amount of €Nil (€452,481). At the year end, an amount of €157,511 (2024: €199,163) was included within accrued income that is owed to the Company by Bally's Intralot S.A.

17. Post balance sheet events

There have been no significant events affecting the Company since the end of the financial year.

18. Controlling party

The Company is a wholly owned subsidiary of Intralot Global Holdings BV, a company incorporated in the Netherlands.

The ultimate parent company is Bally's Corporation, a company incorporated in the United States.

The Directors consider there to be no ultimate controlling party of Bally's Corporation.

The smallest group of undertakings which prepares consolidated financial statements is Bally's Intralot S.A. The consolidated accounts are publicly available through the company's website and at its registered address.

The largest group of undertakings which prepares consolidated financial statements is Bally's Corporation. The consolidated accounts are publicly available through the company's website and at its registered address.

19. Approval of financial statements

The board of directors approved these financial statements for issue on 13 February 2026.