Although our Group does not have direct exposure in terms of operations or dependency on suppliers in Ukraine and Russia, the potential risks from the reduction in the household disposable income and the possible increase in operating expenses due to inflationary pressures cannot be overlooked.

The Management has prepared a detailed business plan with expected cash flows for a period of 15 months since the financial statements period end, taking into consideration the trading performance and the current trends of our operations and factoring the macroeconomic environment in the regions of our operations. In any case, as described above, the Group maintains ability for cash upstreaming from the US to the Parent to serve additional

Tangible Assets include Right-of-Use-Assets (RoU Assets) through Leases pursuant to IFRS 16:

GROUP	RIGHT OF USE ASSETS				
	BUILDINGS AND INSTALLATIONS	TRANSPORT EQUIPMENT	MACHINERY AND EQUIPMENT	FURNITURE AND FIXTURES	Total
Balance 01/01/2022	15.191	1.016	1.997	34	18.238
Additions	872	296	0	0	1.168
Termination/expiration of contracts	0	-53	0	0	-53
Foreign Exchange differences	1.236	-2	257		

After the completion of the share capital increase mentioned above, its share capital now amounts to ¼ .401.100, divided into 371.337.000 common, nominal, intangible, voting shares, with a nominal value of ¼,30 each.

Share Premium

Following the completion of the Increase, the share capital of the Company amounts to one hundred and HOHYHQ PLOOLRQ IRXU KXQGUHG RQH WKRXVDQG RQH KXQGUHG (XURV ¼.401.100, divided into three hundred and seventy one million three hundred and thirty seven thousand (371.337.000) common, registered voting shares, with a nominal value RI WKLUW\ FHQWV (XUR ¼,30) each. The total raised funds of the Increase aPRXQW WR ¼224.124,70. The total difference between the Selling Price and the nominal value of the New Shares, total amount sixty-two million three hundred eighty-four thousDQG VL[W\ (XURV DQG WZHQW\ F 62.384.060, ZLOO EH FUHGLWHG WR WKH ³6KDUH 3UHPLXP´ DFFRXQW
The Share premium reserve was decreased by the expenses direct attributable to the share capital increase, thus the total balance of the share premium amounted WR ¼

The main exchange rates of abroad subsidiaries financial statements conversion were:

- Statement of Financial Position:

	30/9/2022	31/12/2021	Change
EUR / USD	0,97	1,13	-14,2%
EUR / AUD	1,51	1,56	-3,2%

2.16 DIVIDENDS

Declared dividends of ordinary shares:	GROUP 30/9/2022	GROUP 31/12/2021	COMPANY 30/9/2022	COMPANY 31/12/2021
Final dividend of 2020	0	4.318	0	0
First dividend of 2021	5.864	688	0	0
First dividend of 2022	0	0	0	0
Dividend per statement of changes in equity	5.864	5.006	0	0

Paid Dividends on ordinary shares:

During the nine months of 2022 dividends paid on ordinary shares, aggregated ½2.894 thousand (nine months 2021 ¼6.479 thousand).

2.17 DEBT

Long-term loans and lease liabilities:

	Interest rate	GROUP 30/9/2022	GROUP 31/12/2021	COMPANY 30/9/2022	COMPANY 31/12/2021
Facility B ¼ P L O O L R Q	5,25%	495.663	500.266	0	0
Facility SSN ($242,1 million)	7,09% - 8,87%	0	220.500	0	0
Extra Facility ($11,9 million)	7,09% - 8,87%				

	GROUP		COMPANY	
	30/9/2022	31/12/2021	30/9/2022	31/12/2021
Total debt (loans and lease liabilities)	608.414	604.519	265.035	253.466

- Facility B: In September 2017, Intralot Capital Luxembourg issued Senior Notes with a nominal YDOXH RI ¼ PLOOLRQ JXDUDQWHHG E\ WKH SDUHQW FRPSDQ\ DQG VX September 2024. The Notes were offered at an issue price of 100,000%. Interest is payable semi-annually at an annual fixed nominal coupon of 5,25%. The Notes are trading on the Luxembourg Stock Exchanges Euro MTF Market. The Notes bear the Group financial covenants for incurring DGGLWLRQDO GHEW ZLWK UHVSHFW WR WRWDO 1HW 'HEW VHQLRU WR ( )ORZ´ 6HQLRU /HYHUDJH ratio <3,75), and financial expenses coverage ratio (Fixed Charge Coverage ratio >2,00). The Group proceeded to the repurchase of bonds from the open market ZLWK QRPLQDO YDOXH RI ¼ PLOOLRQ GXULQJ DV ZHOO DV of ¼ PLO

CAPITAL MANAGEMENT

The Group aims through the management of capital to ensure that the Group can operate smoothly in the future, maximize the value of its shareholders and maintain the appropriate capital structure in terms of costs of capital. The Group monitors its capital adequacy on a Net Debt to EBITDA ratio basis. Net borrowings include borrowing and lease liabilities minus cash and cash equivalents.

31/12/2021	COMPANY			
Financial assets:	Debt instruments at amortized cost	Equity instruments at fair value through other comprehensive income	Derivative financial assets at fair value through other comprehensive income	Total
Trade receivables	35.186	0	0	35.186
Provisions for doubtful receivables	-7.312	0	0	-7.312
Receivables from related parties	55.615	0	0	55.615
Provisions for doubtful receivables from related parties	-6.318	0	0	-6.318
Pledged bank deposits	4.657	0	0	4.657
Prepaid expenses and other receivable	6.159	0	0	6.159
Provisions for doubtful receivables (other receivable)	-777	0	0	-777
Other quoted financial assets	0	80	0	80
Total	87.210	80	0	87.290
Long-term	45	80	0	125
Short-term	87.165			

COMPANY	Fair Value 31/12/2021	Fair value hierarchy

2.20 SUPPLEMENTARY INFORMATION

A. BUSINESS COMBINATION AND METHOD OF CONSOLIDATION

The companies included in the consolidation, with the relevant addresses and the relevant participation percentages are the following:

I. Full consolidation

I. Full consolidation (Continue)		Domicile	Nature of business	% Direct 3DUW¶Ç	% Indirect 3DUW¶	% Total 3DUW¶
5.	MALTCO LOTTERIES LTD	Valetta, Malta	Licensed operations		73%	

The standalone annual financial statements of the most important subsidiaries of the Group (not listed on a stock exchange) are posted on the INTRALOT website (www.intralot.com) pursuant to article 1 of the Board of Directors' decision 8/754/14.04.2016 of the Hellenic Capital Market Commission.

On 30/9/2022, the Group or its subsidiaries did not have any significant contractual or statutory restrictions on their ability to access or use the assets and settle the liabilities of the Group.

The following United Kingdom subsidiaries were exempted until 30/9/2022 from Companies Act 2006 requirements relating the statutory audit of individual company accounts by virtue of Section 479A of that Act:

Intralot Finance UK Ltd (company number 6451119)

However, Intralot Finance UK Ltd has been audited in 2018 .ditA ic

	1/1-31/1/2021
Operating activities	0
Investing activities	13.309
Financing activities	0
Effect from exchange differences	0
Net increase / (decrease) in cash and cash equivalents for the period	13.309

C) Brazil

2Q 0D\ ,175$/27 DQQRXQFHG WKDW LW KDV UHDFKHG D ELQGLQJ D

	1/1-31/5/2021
Operating activities	-25
Investing activities	-519
Financing activities	-61
Net increase / (decrease) in cash and cash equivalents for the period	-605

D) Taiwan

On April 2022, the Group proceeded with the sale of the GoReward LtD group through its subsidiaries in Cyprus, INTRALOT INTERNATIONAL LTD and INTRALOT HOLDINGS INTERNATIONAL LTD, which held the Group's entire shareholding (38,84%). The total price from the sale of the participation amounts to Euro 170 thousand and has been collected entirely within June 2022.

Below are presented the earnings / (losses) after taxes per share of the Group's discontinued o

C. PROVISIONS

GROUP	Litigation FDVHV ï	Unaudited fiscal years and tax DXGLW H[SHQ	Other SURYLVLR(	Total provisions
Period opening balance	4.017	6.658	9.144	19.819
Period additions	0	707	742	1.449
Utilized provisions	-347	0	-1.774	-2.121
Change of consolidation method	0	0	0	0
Foreign exchange differences	-2	-5	1.270	1.263
Period closing balance	3.668	7.360	9.382	20.410
Long-term provisions	3.615	6.653	6.515	16.783
Short-term provisions	52	707	2.868	3.627
Total	3.667	7.360	9.383	20.410

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$PRXQWV UHSRUWHG LQ WKRXVDQGV RI ¼	1/1-30/9/2022	
(total operations)	GROUP	COMPANY
Income		
-		

Sales and services to related parties are made at normal market prices. Outstanding balances at year end are unsecured and settlement occurs in cash. No guarantees have been provided or received for the above receivables.

2.21 CONTINGENT LIABILITIES, ASSETS AND COMMITMENTS

A. LITIGATION CASES

a. In Colombia, INTRALOT, on 22nd July 2004, entered into an agreement with an entity called Empresa

N ,Q 0RURFFR ³/D 6RFLpWp GH *HVWLRQ GH OD /RWHULH 1DWLRQDOH´ ³6*/ Company and its subsidiary Intralot Maroc claiming that it exercised unilaterally its option to transfer to LW WKH HTXLSPHQW RI ,QWUDORW ZKLFK ZDV XVHG MRLQWO\ E\ 6*/1 DQG WK GHV -HX[HW GHV 6SRUWV´ ³0'-6´ DQG EHFDXVH RI ,QWUDORW¶V GHQLDO amount LV of MAD 18.000.000 ¼ .367,87) which corresponds to the value of the equipment, while, additionally, it requests MAD 34.000.000 ¼ as loss of profit. It is also requesting the call of the letter of guarantee amounting to MAD 30.000.000 ¼2.793.946,44). It is noted that according to WKH WHUPV RI WKH ,QWUDORW¶V FRQWUDFWV ZLWK WKH WZR ORWWHULHV 6* the equipment as well as any call of the letters of guarantee can only be exercised with a joint request of both entities SGLN & MDJS. The case was scheduled to be heard, following postponements, on 7 June 2021 when a report of a judicial expert was submitted to the court and the court ordered, once more, WKH VXEPLVVLRQ RI D WKLUG H[SHUW¶V submitted and a new hearing date has been VFKHGXOHG IRU $SULO 7KH FRXUW¶V GHFLVLRQ KDV EHHQ LVVXHG DQG of the amount of MAD 14.175.752,50 ¼ .209,77). An appeal was filed against this decision which has been scheduled for hearing, following postponement, on 8 December 2022. Intralot Maroc has created provision in its financial statements for the amount of MAD 3.908.385,91 ¼).

l. In Morocco, ³/D 6RFLpWp GH *HVWLRQ GH OD /RWH filed a lawsuit against the ³6*/1 Company and its subsidiary Intralot Maroc claiming that an amount of MAD 33.600.000 ¼3.129.220,02) is owed to it for investments which were not realized and, in addition, MAD 13.360.000 ¼ IRU FRPSHQVDWLRQ GDPDJHV ORVV SURILWV $ KHDULQJ GDWH IRU ,QWUDO December 2022.

m. In Malta a lawsuit was filed against the subsidiary Maltco Lotteries Ltd. and the company ATG, having its registered offices in Sweden, by a player of horse races betting games who is requesting the payment RI WKH DPRXQW RI DSSUR[-paid winnings. The specific betting game is conducted by the company ATG which refused the payment of the requested amount due to breach of the gaming rules by the player. The case has been scheduled for hearing, following postponements, on 9 January 2023.

n. In U.S.A. the funds Northlight European Fundamental Credit Fund, HCN LP and Bardin Hill Investment Partners LP, claiming holding notes due in 2024 amounting approximately to 3,5%-4%, filed a complaint on 29 July 2021 before the US District Court for the Southern District of New York against Intralot and companies of its group (Intralot Capital Luxembourg S.A., Intralot Global Holdings B.V., Intralot, Inc. and Intralot US Securities, B.V.), requesting to be declared that the exchanges of notes due in 2021 and in 2024 breach certain provisions of the indenture agreement governing the notes maturing in 2024, as well as the New York legislation. The plaintiffs amended their complaint by on 31 January 2022 by adding new plaintiffs (Halcyon Eversource Credit LLC, Halcyon Vallee Blanche Master Fund LP, HDML Fund II LLC, CQS Credit Opportunities Master Fund, CQS ACS Fund, CQS s iffs funds holding Notes due in 2024 and UMB Bank, N.A., as successor trustee of the Notes due 2024) voluntarily dismissed without prejudice the above cases on 19 September 2022. $ 3ODLQWLII¶V PRWLR seeking a temporary restraining order to enjoin the notes exchanges was denied by the court on 2 August 2021 and the exchanges of notes due in 2021 and in 2024 were completed.

Until 28 November 2022, apart from the legal issues for which a provision has been recognized, the Group Management estimates that the rest of the litigations will be finalized without a material effect RQ WKH *URXS¶V DQG WKH &RPSDQ\¶V ILQDQFLDO SRVLWLRQ DQG UHVXOWV

B. FISCAL YEARS UNAUDITED BY THE TAX AUTHORITIES

-) COMPANY AND SUBSIDIARIES

COMPANY	YEARS	COMPANY	YEARS
INTRALOT S.A.	2016-2021	TECNO ACCION S.A.	2015-2021
BETTING COMPANY S.A.	2016-2021	TECNO ACCION SALTA S.A.	2015-2021
BETTING CYPRUS LTD	2016-2021	MALTCO LOTTERIES LTD	2016-2021
INTRALOT IBERIA HOLDINGS SA	2018-2021	INTRALOT NEW ZEALAND LTD	2013 & 2017-2021
INTRALOT CHILE SPA	2019-2021	INTRALOT GERMANY GMBH	2019-2021
INTELTEK INTERNET AS	2017-2021	INTRALOT FINANCE UK LTD	2020-2021
BILYONER INTERAKTIF HIZMELTER AS GROUP	2021	INTRALOT BETTING OPERATIONS (CYPRUS) LTD	2016-2021
INTRALOT MAROC S.A.	2018-2021	ROYAL HIGHGATE LTD	2016-2021
INTRALOT INTERACTIVE S.A.	2016-2021		

when the liquidation process started (end of liquidation 20/9/2022). Intralot Tech ±Single Member SA has received a tax certificate for the fiscal years 2019-2021. Intralot SA has received a tax certificate for fiscal years 2016-2018 and the issuance of a tax certificate is pending for the years 2019, 2020& 2021.

In Intralot SA during the tax audit for the year 2011 which completed in 2013, were imposed taxes on DFFRXQWLQJ GLIIHUHQFHV SOXV VXUFKDUJHV DPRXQWLQJ WR ¼ PLOOLRQ 7K appeal against the relevan W FRQWURO VKHHWV UHVXOWLQJ LQ D UHGXFWLRQ RI WD[HV filed new appeals to the Greek Administrative Courts which did not justify the Company, which filed an appeal before the Council of State. The Company's management and its legal advisors estimate that there is a significant probability that the appeal will be in favor for the most part. The Company has formed sufficient provisions and has paid the whole amount of taxes.

In Intralot SA, during the tax audit for 2013, as well as the partial re-audit of 2011 and 2012 which both FRPSOHWHG LQ WD[HV 9$7 ILQHV DQG VXUFKDUJHV RI ¼ PLOOLRQ ZH DSSHDOV DJDLQVW WKH UHOHYDQW FRQWURO VKHHWV UHV.XOWLQJ on 11.1.2020 D UHGXFW the Company filed six appeals to the Athens Three-Member Administrative Court of Appeal against decisions of the Dispute Resolution Directorate of A.A.D.E. (Greek Tax Authorities) to the extent that they rejected the company's appeals, requesting their annulment. 7KH WRWDO DPRXQW FKDUJHG LV ¼ RI FRXUW GHFLVLRQV LVVXHG DQG DPRXQWHG DJDLQVW WR ¼ PLOOL million, court decision were issued according to which: a) the first appeal was partially accepted and the DPRXQW RI ¼ WKRXVDQG ZDV UHGXFHG E\ WKH FRXUW DW ¼ WKRXVDQG DPRXQW ¼ WKRXVDQG ZDV SDUWLDOO\ DFFHSWHG DQG DQG GHFUHDVHG E\ DSSHDO FKDUJHG DPRXQW ¼ WKRXVDQG ZDV UHMHFWHG Appeals will be brought against the last two decisions. It is noted that the amounts charged have already been paid by the Company and therefore the

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US Securities B.V. (indirectly parent company of Intralot, Inc.) to holders of existing bonds maturing in ZLWK D QRPLQDO YDOXH RI ¼ PLOOLRQ

Statement of Financial Position

No significant reclassifications were made to the Group's statement of financial position as of 30/9/2022 compared to the 31/12/2021.

2.25 SUBSEQUENT EVENTS

There are no significant events subsequent to the date of the financial statements, which concern the Group and the Company and for which relevant disclosure is required in accordance with the International Financial Reporting Standards (IFRS).