



Annual Report 2022



**Annual
Report
2022**



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**Statement by the
Chairman of the
Board of Directors**



gaming market at the end of the year. Despite these negative external influences, TIPOS managed to grow.

TIPOS approached the billion revenue mark in 2021 and surpassed it quite significantly in 2022, reaching revenues of EUR 1.268 billion. Our net profit also grew at a record pace, significantly exceeding the Company's financial targets set for 2022.

This exceptional result would not have been possible without our broad product portfolio and the widest range of on-line gaming options. Driving sales through a greater number of sales channels and focusing on different target groups was one of the main drivers of our growth.

TIPOS has reported another record year. According to the financial results achieved, 2022 can be considered the most successful year in its history.

Even though the effects of the COVID-19 pandemic still reverberating at the beginning of the year, but 2022 was primarily influenced by the war in Ukraine, the related uncertainty in the company and the sharp increase in consumer prices. These factors had a significant impact on purchasing power, which was also reflected in the slowdown in the growth of the

We focused more strongly on supporting on-line channels for traditional products, in particular number lotteries. The year also brought a number of new developments in numerical lotteries. A quick bet option was introduced allowing players to place simplified bets on their favourite game via SMS or on-line. However, this was not the only change for number lotteries. Eurojackpot prepared two new features for players, increasing the maximum jackpot to EUR 120 million and adding another regular drawing on Tuesday. Our employees also

stand behind our Company's success. That is why in 2022 TIPOS is (assuming the company and not the Board of Directors alone) also focused on increasing employee satisfaction. Special attention was paid to the promotion of further education, equal opportunities and strengthening the perception of TIPOS as an attractive employer. We are very positive about the long-term low turnover rate.

It is strategically important for TIPOS's business to be sustainable in the long term, and so in 2022 we focused on strengthening gaming and the credibility of the brand while further building stability in licensed lottery and betting services. In December 2022, TIPOS was the first lottery and gaming market company in Slovakia to have its compliance management system certified ISO 37301:2021 compliant and its anti-corruption management system ISO 3700:2016 compliant.

TIPOS's mission is for its games to bring joy and fun in a safe environment. Having received a positive report from an independent outside assessor, TIPOS was the first company in Slovakia to have achieved compliance with the international Responsible Gaming Programme of European Lotteries and subsequently the highest - level four - certification from the World Lottery Association. This would not have been possible without the im-

plementation of a number of processes aimed at, among other things, employee training, enhanced screening of new games, protection of vulnerable groups, player information and support for the prevention of problem gaming.

I am proud that TIPOS has long been the biggest supporter of sport in Slovakia. TIPOS paid government levies of EUR 58.7 million in 2022, with EUR 50.7 million appropriated directly to financing sports in Slovakia.

However, the connection between the TIPOS brand and sports is also visible in many projects and partnerships. It has been an exclusive partner of the Slovak Olympic and Sports Committee for many years, and thanks to the support of our Company, Slovak athletes were able to proudly and successfully represent Slovakia at the Beijing Winter Olympics, where Slovakia's hockey team made history by bringing home its first ever Olympic medal for hockey since the country became independent.

Because in Slovakia ice hockey evokes strong sentiments and brings people together, we want TIPOS to be perceived as a strong and stable partner of Slovak hockey. In 2022 TIPOS continued its general sponsorship of the TIPOS Extraliga, Slovakia's premier ice hockey

league, and since the 2021-22 season it has sponsored the second-level TIPOS Slovak Hockey League. In October 2022, TIPOS also became linked with one of Slovakia's most important sports venues when the Ondrej Nepela Winter Stadium was renamed to add TIPOS Arena to the beginning. Our Company's connection with Slovak hockey at the end of 2022 was further underlined by the start of cooperation with Juraj Slafkovský, the first ever Slovak NHL draft pick.

However, TIPOS's activities in the field of supporting others and social responsibility were much more extensive. In addition to sports, it has also supported many cultural projects, such as the Crystal Wing (Krištáľové krídlo) and Bratislava Jazz Days (Bratislavské Jazzové Dni). It also focused on charity projects at organizations dedicated to helping children in Slovakia and refugees from the war in Ukraine and the company requested the allocation of 2 % from its taxes paid specifically to these charitable projects, as national legislation allows it to do. In total, more than EUR 82,000 was raised, of which EUR 47,000 was distributed to People in Peril, (Človek v ohrození), Magna, the Slovak Red Cross, IPčko, the Slovak Mental Health League (Liga za duševné zdravie), and the Slovak Catholic Charity (Slovenská katolícka charita). All six organisations have been actively

engaged in the refugee crisis caused by the military conflict in Ukraine. The Company allocated more than EUR 35,000 for equally important aid to children, where PLAMIENOK, the Kvapka Nádeje Foundation, the TA3 Foundation „Helping Children of the National Institute of Childhood Diseases“ (Pomáhame deťom Národného ústavu detských chorôb) are actively involved.

TIPOS will be celebrating its 30th anniversary in 2023 and I firmly believe that it will be another successful year.

Mgr. Oliver Felszeghy, MBA
Chairman and CEO of
TIPOS, národná lotériová spoločnosť, a. s.



**Company
Profile**

Trade Name: TIPOS, národná lotériová spoločnosť, a. s.

Registered Office: Brečtanová 1, 830 07 Bratislava 37

ID: 31340822, Incorporated in the Bratislava I District Court Commercial Register,

Section Sa, Insert No. 499/B (“Company” or “TIPOS”).

TIPOS operates numerical lotteries, instant lotteries, internet games and other lotteries and betting games pursuant to Act No. 30/2019 Coll. on Gaming and on the amendment of certain acts. One of the main missions of TIPOS is to support a number of charitable sporting, community and cultural events. It obtains the resources for this support from the operation of numerical and instant lotteries, fixed-odds betting and Internet games.

TIPOS is a full member of the World Lottery Association („WLA“) and European Lotteries („EL“).

Our Vision

To enjoy long-term success in the gaming sector to be socially responsible with our prosperity to be a symbol of business success, to be a leader in responsible gaming and assist in tackling pathological gaming, and to be a strong partner in sports, culture and social awareness.

The company was founded by a Memorandum of Association signed on 11 December, 1992 and incorporated in the Bratislava I District Court Commercial Register on 28 January 1993.

General Meeting

The rights of the sole shareholder, which is the Slovak Republic, are exercised by the Ministry of Finance in accordance with the provisions of Act No. 30/2019 Coll. on Gaming and on the amendment of certain acts.

Board of Directors

The Company’s statutory body is the Board of Directors, whose members are authorized to act on behalf of the Company in all matters before third parties, courts and other authorities. The Board of Directors manages the Company’s activities and decides on all its matters, unless reserved by law or the Articles of Association vests these powers in other bodies of the Company.

Board of Directors:

Mgr. Oliver Felszeghy, MBA

Vice-Chairman

Ing. Stanislav Molnár, MBA

Director

Ing. Daniel Živica

Director (since 28 July 2022)

Erik Ňarjaš, MBA

Director (since 23 December 2022)

Other directors serving on the board in 2022:

Ing. Marek Kaňka

Chairman and Chief Executive Officer

(until 30 June 2022)

Ing. Ladislav Tručka

Director (until 12 January 2022)

Supervisory Board

The Company's supreme controlling body is the Supervisory Board, which oversees the Board of Directors, corporate management and the conduct of the Company's business. It reports to the shareholders at the General Meeting.

Supervisory Board

Ing. Peter Habšuda

Member (since 23 December 2022)

Mgr. Ján Marosz

Vice-Chairman

Mgr. Michal Gubric

Member of the Supervisory Board

PhDr. Margaréta Cehláriková

Member

Mgr. Rastislav Krátky

Member

Mgr. Viktor Takács

Member

Anna Smejová

Member, employee elected

Ing. Branislav Janík

Member, employee elected

Ing. Martin Lokša

Member, employee elected

Members serving on the Supervisory Board during 2022:

Ing. Miroslav Bartoš

Chairman (until 22 December 2022)





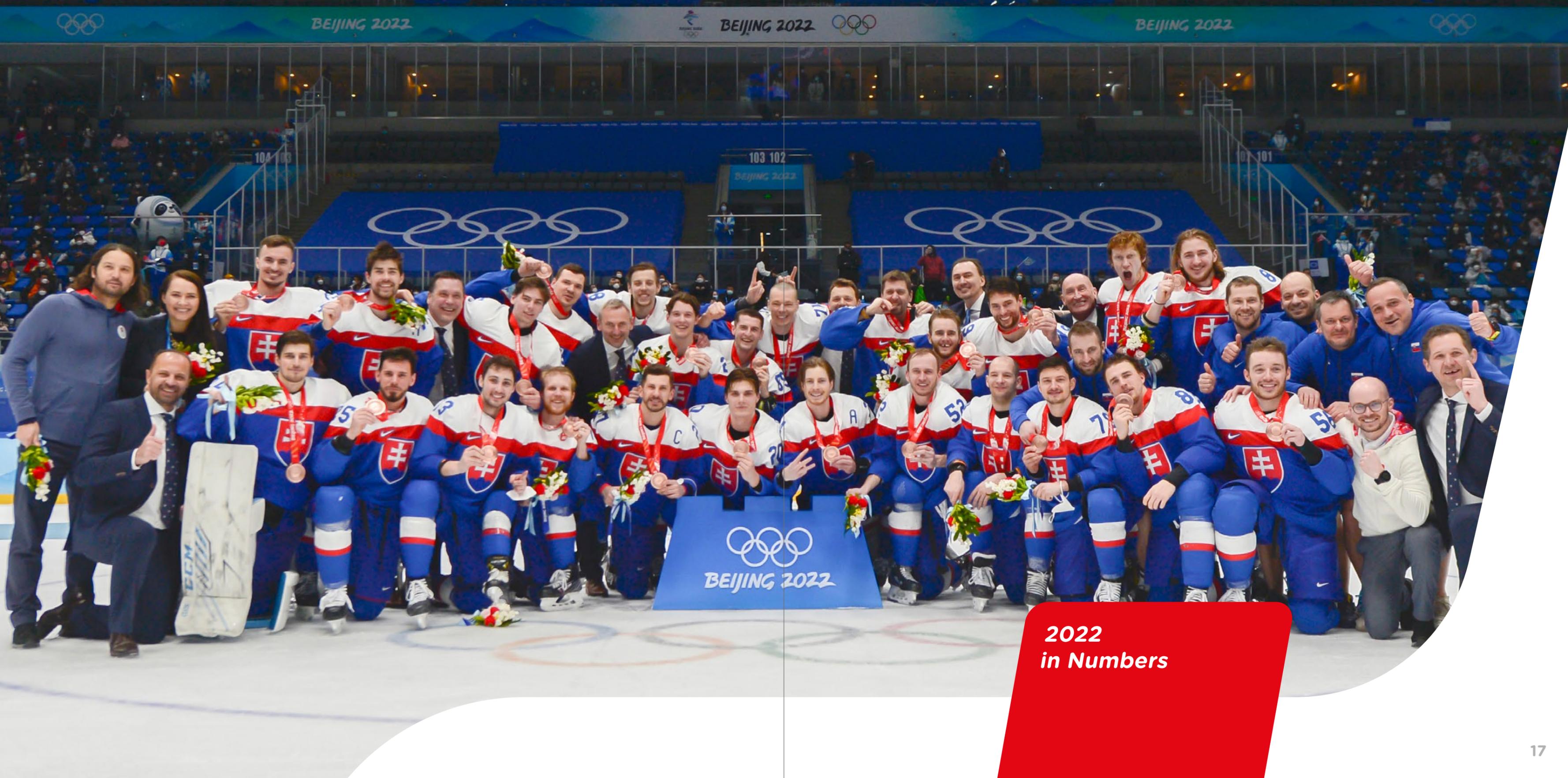
BEIJING 2022



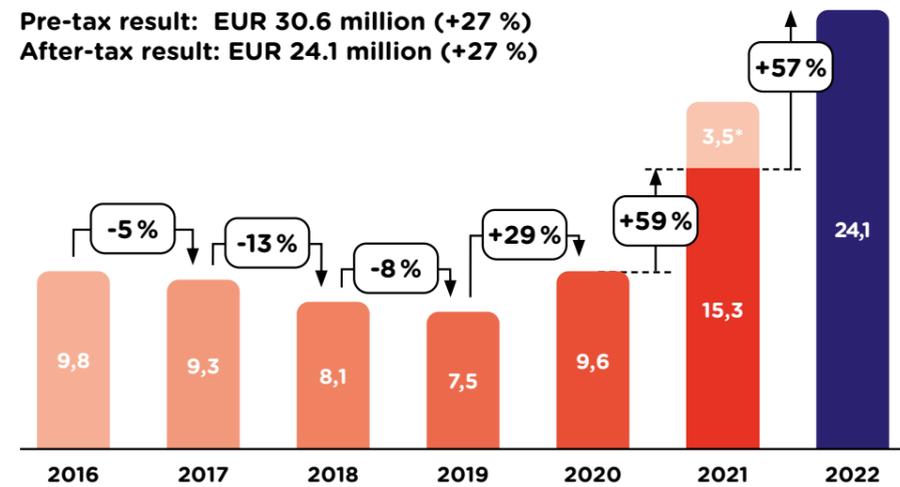
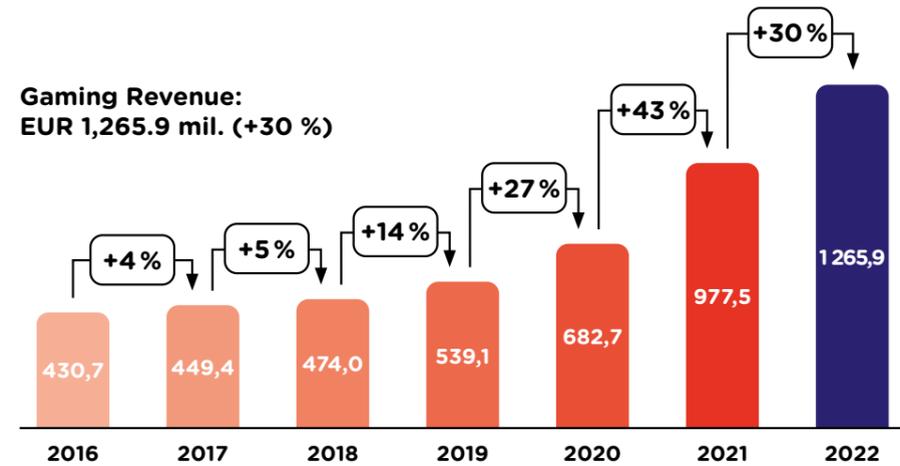
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BEIJING 2022

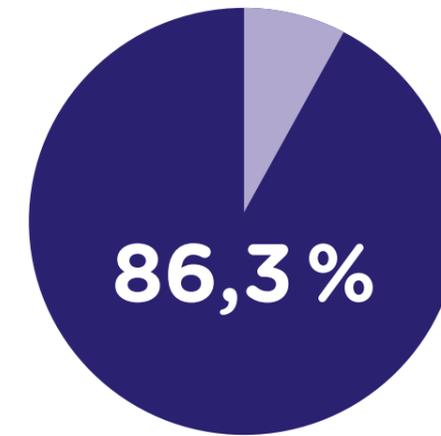


2022
in Numbers



*Note:
Reversal of the provision for the LEMIKON LIMITED litigation.

Directly supported by gaming levies:



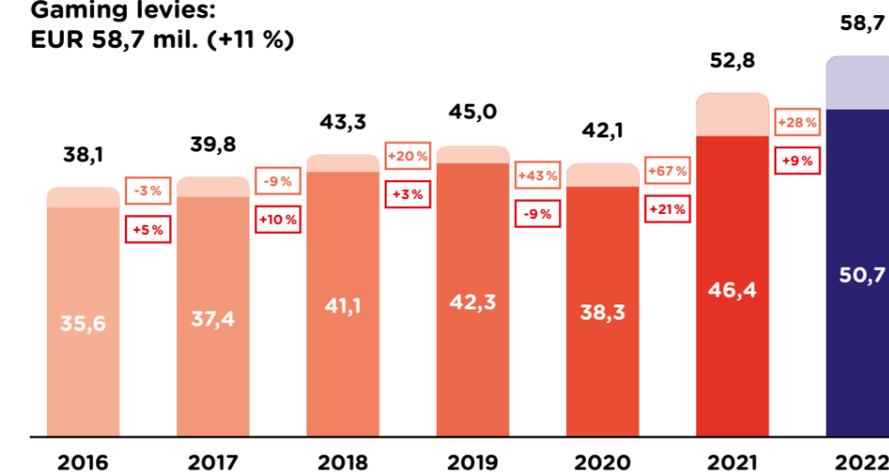
Amount levied

EUR 58,7 mil.

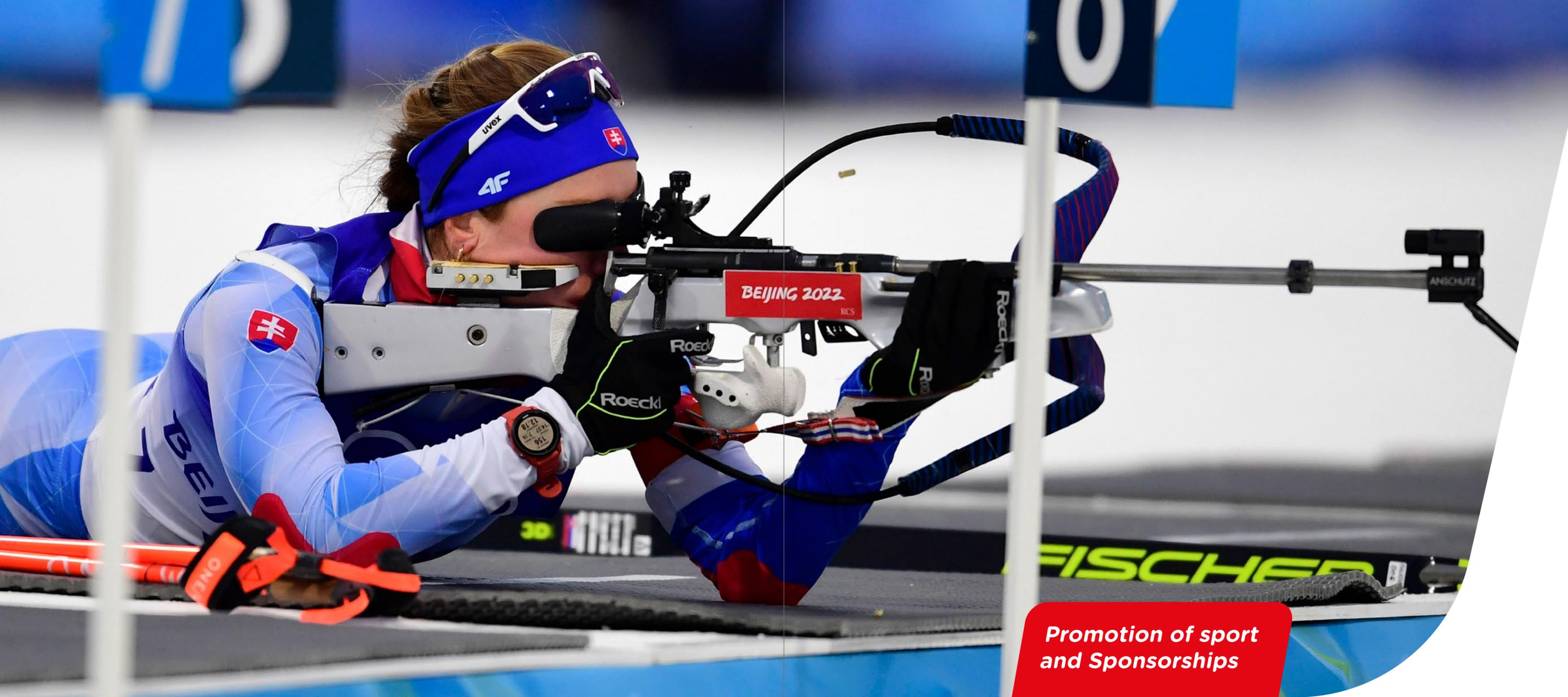
of which in support of sports

EUR 50,7 mil.

Gaming levies:
EUR 58,7 mil. (+11 %)



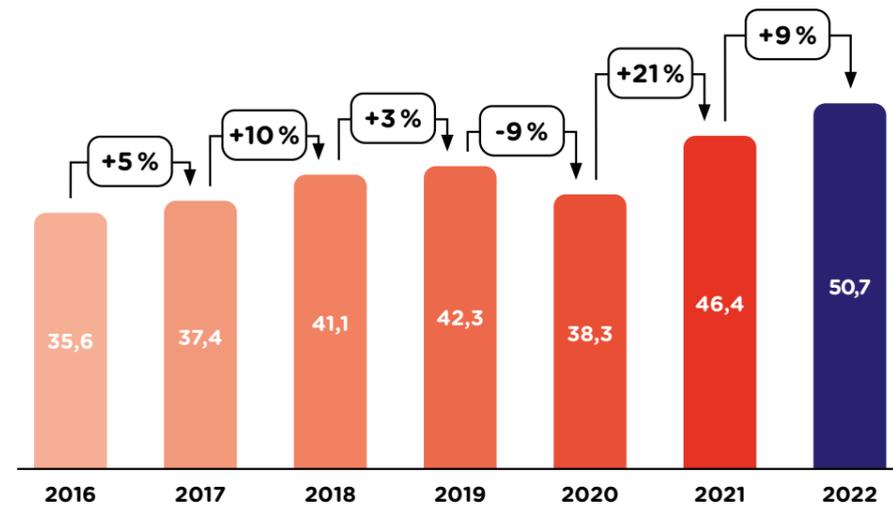
Gaming levies appearing as a revenue item in the national budget amounted to EUR 58.7 million (+11 %), of which EUR 50.7 million (+9 %) was appropriated for direct support for sport.



**Promotion of sport
and Sponsorships**

Sponsoring Sports

Strong economic performance has increased the gaming levy for sports by a third over the last three years.



20%
of numerical lottery deposits

20%
of instant lottery revenues
(difference of deposits and
winnings)

EUR 50.7 million
levied to support sport



Each year, TIPOS supports a number of high quality and publicly recognised sporting, community and cultural events.

TIPOS has been a proud, exclusive partner of the Slovak Olympic and Sports Committee since 2013 (except in 2015 and 2016). As part of its partnership with the Slovak Olympic and Sports Committee, TIPOS also supports many sports and events that also motivate the next-generation athletes that will be competing as the current elites retire.

Ice hockey can be considered another key area of partnership. Since 2020, the top men's ice hockey league has been called the TIPOS Extraliga and TIPOS continues to be the general partner promoting ice hockey in these challenging times.



TIPOS also agreed to sponsor the TIPOS Slovak Ice Hockey League, the first division senior ice hockey league, for three years starting from the 2021-22 season and with an option to extend the contract for a further two years. Therefore, in addition to the TIPOS Extraliga, TIPOS Slovak Hockey League matches also carry the TIPOS brand.

In 2022, TIPOS sponsored the TIPOS Devín-Bratislava National Run, which was first held on 24 April 1921. The route runs from the ruins of Devín Castle on the Morava River to the front of the Slovak National Theatre on Hviezdoslav Square.

Electronic sports are a phenomenon of our times and TIPOS was the exclusive partner of the Slovak Electronic Sports Championships in 2022.



Cultural events sponsored by TIPOS included:

Crystal Wing Awards (Krištáľové krídlo)

- given annually to personalities in Slovakia who have achieved extraordinary expertise and success in medicine and science, innovation, economy, art, philanthropy and sports.

47th Bratislava Jazz Days Festival (Bratislavské Jazzové Dni)

- one of the largest international music festivals in Central Europe.



GUnaGU Theatre Association

- Over its 37 years of performances, this civic association has been a cult theatre for several generations of audiences. The 38th season opened with the premiere of Viliam Klimáček's comedy BÁRBI HLADÁ KENA (Barbie's Looking for Ken), sponsored by TIPOS (the way it is currently written implies that Barbie dumped Ken for TIPOS).

FOLKÓR VO FRAKU

- a unique musical project whose ambition is to present spectacularly the beauty of Slovak folk song, music and traditions in new, majestic costumes.

Social sector:

TIPOS contributed to the Centre for Treatment of Drug Dependencies, specifically the Gaming Addiction Helpline. It operates a free nationwide helpline for people with problems caused by gaming addiction and for people close to them. TIPOS also contributed to „Responsible Gaming“ (Zodpovedné hranie) which provides treatment and seeks to im-

prove therapeutic conditions at the Centre for the Treatment of Drug Dependencies for patients diagnosed with pathological gaming or at risk of this disease.

TIPOS supports and promotes the Vocational Psychiatric Treatment Institute, (Odborný liečebný ústav psychiatrický) Predná Hora „Family Therapy“ (Rodinná terapia). Its primary goal is to provide family therapy, which is an integral part of the treatment of pathological gaming and includes familiarising family members with the problem of addiction and the typical causes of its occurrence.





**Highlights
of 2022**

Highlights of 2022



FEBRUARY

Winter Olympic Games in Beijing

Our athletes once again had the opportunity to compete in the 24th Winter Olympics in China. Through the support of the Slovak Olympic and Sports Committee, TIPOS played a major role in the bronze medal won by Slovakia's ice hockey team, a historical success for both the team and country.

MARCH

Tuesday EJ draw

Eurojackpot, a popular international lottery that has been run in Slovakia for the past eight years, changed its rules in March 2022. European lottery companies agreed after noticing a lot interest among bettors to make the popular Eurojackpot even more attractive and now the first prize can reach a maximum of EUR 120 million. A new Tuesday draw was added so that players can now play their favourite game twice a week.

APRIL

QUICK PICK - SMS (Quick Bet)

TIPOS simplified its Quick Bet to innovate its numerical lotteries and allows players to choose their favourite game and the number of bets quickly and easily, or to let them just wait for the drawing of the numbers.



Major events of 2022

MAY

Another LOTO millionaire (Ďalší LOTO milionár)

In May, TIPOS announced its 65th Loto millionaire, who won over EUR 3.7 million.

JUNE

WLA Certification

TIPOS was internationally recognised by the World Lottery Association with Level 4 certification within the Responsible Gaming Framework. It had previously received Responsible Gaming Certification from European Lotteries.

JULY

EUROJACKPOT €120 million jackpot

For the first time ever, the Eurojackpot jackpot reached €120 million.

OCTOBER

TIPOS Devín Bratislava National Run (Národný beh Devín Bratislava)

The 74th edition of Slovakia's oldest run was unusually held in October because of the pandemic restrictions that prevented the event from taking place earlier in the year.

OCTOBER

Billion-dollar company (Miliardová firma)

On 24 October 2022, revenues reached EUR 1 billion for the first time ever, placing TIPOS among a small group of billion-dollar companies in Slovakia and surpassing 2021 revenues for the entire year.

OCTOBER

New creative agency

TIPOS began working with MullenLowe GGK, the agency that had won the tender for marketing and advertising agency services.



Major events of 2022

NOVEMBER

Juraj Slafkovský

TIPOS signs a contract with Juraj Slafkovský, currently the biggest talent in Slovak hockey.

NOVEMBER

QUICK PICK - ONLINE

TIPOS puts its simplified Quick Bet for numerical lotteries online.





**Expected Future
Developments**

Expected Future Developments

In 2023, it will be most important for TIPOS to focus on maintaining its position in the gaming market and, in an increasingly competitive environment, to take advantage of opportunities to grow revenues by expanding its sales channels and product portfolio.

Within the lottery games category, the Company plans to continue its continuous revenue growth, which is expected to be supported by the introduction of several planned numerical lottery innovations, a diverse range of lottery tickets and targeted marketing and sales across the network. In the Internet gaming category, it plans to continue providing a wide range of games for players with an emphasis on attractiveness. In sports betting, the Company will offer players a greater variety of sporting events and live betting with plans to integrate new services for broader betting opportunities.

In terms of marketing support, the Company plans to implement television and radio advertising campaigns primarily using spots and sponsorship messages. Activities will focus on promoting numerical lotteries and making the draws more attractive. New overhead communications for the lottery draws are also planned, as well as tactical communications for selected specific draws. Odds betting will be made more visible, especially from the moment the new campaign for the 2023 Ice Hockey World Cup is launched. In the online environment, the aim will also be to promote odds betting by entering the online media. To support the brand, the Company is planning a campaign during 2023 that will be dominated by the message that TIPOS is the biggest supporter of sport in Slovakia.



Based on macroeconomic forecasts, the Company has assessed that the overall sales development may also be affected by a gradual reduction in the inflation rate, which will prevent a decline in real wages. Private consumption will be important, where it is expected to grow slightly, and the level of electricity and gas prices for households will also be significant. Russian aggression remains a development risk. The COVID-19 pandemic has stabilized and any economic slowdown because of it is no longer expected.

On the legislative front, the Gaming Act was amended in December 2022 to increase the levy on the operation of Internet casino games and odds betting in an internet gaming room. It will be rising from 22 % to 27 % on 1 February 2023.

In 2023, TIPOS plans to continue what has made it a leader in responsible gaming in Slovakia, as well as to focus on sustainability in environmental, social and corporate governance (ESG).





**Other
Information**

Research & Development

Although the Company directly spent nothing on research and development, it indirectly supports innovation through its products, systems and services.

Share buybacks, acquisition of debentures, commercial interests and parent shares, debentures and commercial interests

The Company acquired no shares, debentures or commercial shares in 2022.

Foreign organisational unit

The Company has no organisational units outside Slovakia.

Dividends paid out in 2022

No dividends for the distribution of 2022 profits had been proposed by the statutory body as at the date of the annual report.

Litigation

In June 2021, the Constitutional Court of the Slovak Republic rejected the complaint by LEMIKON LIMITED. This was the third and final decision affirming the unjustifiability of LEMIKON's claim against TIPOS and declaring that none of LEMIKON's rights have been prejudiced in any way, following the decision of the Supreme Court in 2019, which dismissed Lemikon's claim against TIPOS in its entirety, and the unsuccessful appeal by LEMIKON, which was decided by the Supreme Court at the end of 2020.

LEMIKON LIMITED had filed a complaint with the European Court of Human Rights, challenging the legality of the Slovakian courts', but the Court did not accept the complaint and ruled it inadmissible. The decision was published in 2022.

The Company was not involved in any other significant litigation during 2022.





**Report of the Board
of Directors on the
Company's Business
Activities and Assets**

The Company's total revenues in 2022 amount to EUR 1,268.1 million, an increase of 30 % compared to 2021. The most significant item is gaming revenue of EUR 1,265.9 million, which increased by EUR 288.4 million from the previous year.

Revenues from gaming operations consist of the following:

- numerical lotteries of EUR 212.7 million
- instant lotteries of EUR 108,4 million
- Internet gaming of EUR 941.8 million
- SMS lottery tickets of EUR 3.0 million

Before tax profits amounted to EUR 30.6 million. After taking into account corporate income tax payable and deferred tax of EUR 6.5 million, the Company reported a net profit of EUR 24.1 million.

Total expenses before income taxes amounted to EUR 1,237.5 million. Structurally (as in the case of revenue), the main item is also the payout of winnings and associated costs

from gaming operations amounting to EUR 1,083.8 million.

Gaming levies amounted to EUR 59.4 million in 2022. The Company's total transfer to the national budget was EUR 58.7 million. This is the highest amount levied since the Company was founded.

Other costs directly related to the gaming operations are fees paid to the Gaming Regulatory Authority, the costs of central systems for the data processing of payments through point-of-sale terminals, from internet gaming room and remuneration to the points of sale that accept deposits and pay out winnings.

The Company's financial condition is excellent. In 2022, it fulfilled all tax and levy obligations to the state on time and by statutory deadlines. Similarly, it fulfilled its obligations to winners, suppliers and employees. The liquidity ratios confirm the Company's solvency and financial stability with no credit burden.

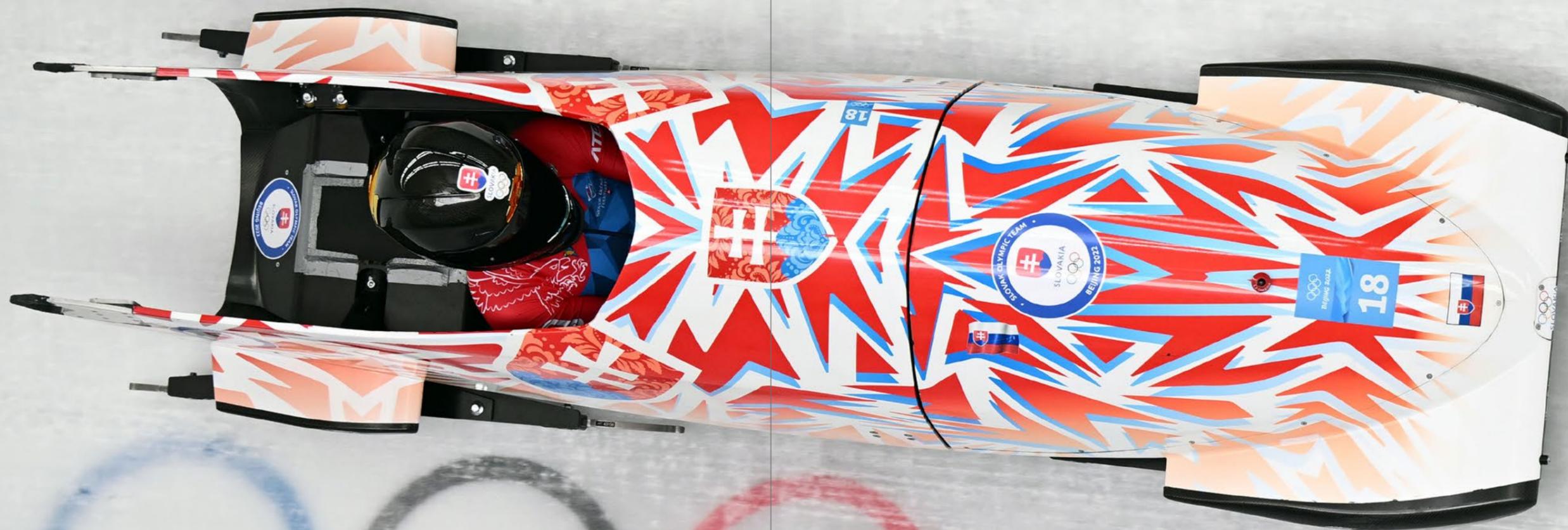
In 2022, there were no transfers of the Company's assets that, under specific regulations or the Articles of Association, were subject to the prior approval by the shareholders at the General Meeting or by the Supervisory Board.

Total equity rose by EUR 17.5 million during 2022 from last year due to a number of factors:

- Reported 2022 profits of EUR 24.1 million
- Payment of 2021 dividends to the Ministry of Finance amounting to EUR 5 million;
- Shares paid to employees and fees paid to the Board of Directors and Supervisory Board
- Allocation to the social fund

The Company reported equity of EUR 58.6 million as at 31 December 2022.





Subsequent Events

Subsequent Events

The ongoing war between the Russian Federation and Ukraine, which significantly affected global events and negatively impacted commodity prices and financial markets, remains highly uncertain in 2023. The potential consequences of the ongoing conflict cannot be fully predicted at this point in time.

Sections 71 and 72 of Act No. 30/2019 Coll. on Gaming were amended to raise the levy and change both the method and deadline for paying it. The levy for the operation of online gaming in an internet casino and the operation of fixed-odds betting in an internet gaming room thus rose from 22 % to 27 % on 1 February 2023.

In January 2023, the following personnel changes were made to the Company's bodies:

- Mgr. Oliver Felszeghy, MBA - Chairman of the Board of Directors, who also holds the position of Chief Executive Officer as of 23 January 2023
- Vladimír Škola, MBA - Member of the Supervisory Board (from 17 January 2023)
- PhDr. Margaréta Cehláriková - Member of the Supervisory Board until 16 January 2023

No other events have occurred subsequent to 31 December 2022 that require disclosure or recognition in the 2022 financial statements.





Okamžité výhry TU!

ŽREBY

Šťastie na počkanie

**Business Activities
and Sales Network**

At year-end, TIPOS had 3,020 trading terminals at 2,907 points of sale operated by 1,088 agents.

The table below shows the sales network in 2021 and 2022.

Sales network indicators	31 December 2021	31 December 2022
number of active terminals	2,986	3,020
number of active operations	2,871	2,907
number of active mandate holders	1,145	1,088
Balance sheet indicators of the sales network	2021	2022
number of active terminals	3,163	3,247
number of active operations	3,047	3,241
number of active mandate holders	1,322	1,250

In 2022, 173 existing establishments were closed and 209 new establishments were set up. TIPOS considers the animation of the Klub Keno lottery draw to be a significant change and innovation in the sales network.

These more modern and engaging animations grew sales for the lottery after pandemic measures were lifted and helped encourage customers to return to operating HoReCa outlets.





Company
Products

Lottery games

(Numerical and instant win lotteries)

Revenue in 2022: EUR 321.1 million

In 2022, TIPOS continued to offer a wide and original range of numerical lotteries and instant lotteries in Slovakia across all technology channels. Players can place a bet or buy a lottery ticket in their favourite shop, online, via a mobile device or by SMS. The portfolio of games is attractive and balanced, offering bettors the opportunity to choose any form of entertainment and the opportunity to play anytime, anywhere. The Company strives to maintain the year-on-year growth potential of its lottery games by innovating and enhancing them to continually offer players a choice of increasingly attractive games and scratch cards.

Number lotteries

Revenue in 2022: EUR 212.7 million

In 2022, the Company expanded its draw days in the Eurojackpot international numerical lottery to include a Tuesday draw. However, the biggest benefit and attraction was the increase of the maximum jackpot up to EUR 120 million. By implementing these player-attractive features, Eurojackpot became even stronger and more attractive. The Company has also turned its attention to traditional national number lotteries. During the year, it prepared the gaming and communication infrastructure for the LOTO special draw. In December 2022, a special LOTO draw was announced, with the unique, magical and well-marketed „Friday the 13th“ in January 2023 chosen as the special draw day.

Instant win lotteries

Revenue in 2022: EUR 108.4 million

In 2022, the Company continued to refine and expand its instant lottery scratch cards. It has maintained a long-term strategy of offering people a varied and diverse range of lottery tickets so that anyone can find their own favourite, whether affordable or if the theme or the winnings offered are attractive. In addition to well-established titles such as Prasa v žite (Rolling in Dough) or the fourth edition of the Velký hráč (Grand Game) a lottery ticket. TIPOS successfully relaunched its „X“ title series with 5X, 10X and 20X lottery tickets and the latest additions to the lottery ticket family include popular games such as Čokoládový bonbon (Chocolate Bonbons), Všetko najlepšie (All the Best) and the traditional but still new and attractive Christmas Lottery.



NON-LOTTERY PRODUCTS

Revenue in 2022: EUR 376,000

The Company offers its customers non-lottery products, such as credit top-up services from the mobile operators Slovak Telekom, Orange and O2.

INTERNET GAMING

Revenue in 2022: EUR 941.8 million

In 2022, the Company took advantage of the growth potential of Internet gaming, already evident in 2021. Through acquisitions and continuous expansion of its product portfolio, the Company maintained its position as an attractive operator in the Internet gaming market. The Company once again broke previous records for deposits received and winnings paid out and the sheer number of active players. Significant progress was made in expanding and renewing the product portfolio, especially with new casino games. New

issues of popular lottery tickets such as Prasa v žite, Super prasa v žite, Čierna perla (Black Pearl) and Renta have online versions. The biggest change was in the sports betting room, where the number of betting events increased several times with the Company planning to continue technological development.

Odds betting in the Internet gaming room

The Company has been operating fixed-odds betting for eighteen years. In 2022, it began efforts to offer more live betting, which has greater appeal. It has always been the main driver of deposits for sporting events and, after the pandemic subsided in 2022, schedules for matches once more corresponded with their seasons. The Company saw an increase in deposits and the number of bettors during the Winter Olympics, where Slovakia sensationally won the bronze medal in ice hockey. During the year, football was the most popular sport for bettors, followed by ice hockey and tennis. The English Premier League is

the most betted in league table competition, although other football leagues remain very popular, such as the German Bundesliga, the Italian Serie A, the Spanish LaLiga and Ligue1 from France.

Internet casino games

The Internet Casino brings players the widest range of online games numbering more than 350 and consisting mainly of table games, card games and Internet slot machines. The Company regularly adds and expands games throughout the year based on current preferences.

eSlots in the online gaming room

These are an online variant of the traditional scratchcards and the Company issued 20 of these popular games in 2022. The wide-ranging themes included fruit, popular animals, magic themes and sparkling diamonds, with prices ranging from EUR 0.50 to EUR 10 per eTicket.

GAMINGBY SMS

Revenue in 2022: EUR 3 million

Electronic instant lottery tickets (SMS lottery tickets) are a unique product in Slovakia sold via short text messages (SMS via mobile phone with a registered phone number). Here too, the Company is boasting growth trend and a new addition to this family is Grand Game (Veľký hráč).





**Responsible
Gaming**

Social responsibility is an integral part of TIPOS' long-term corporate strategy. The Company strives for continuous improvement in this area, aiming to ensure that, alongside the main objectives of implementing responsible gaming principles, its activities are positively evaluated by the public, players, employees and partners.

One of TIPOS's objectives is to be a successful and trusted company that is a leader in responsible environmental, social and corporate governance (ESG), while also being a leader in responsible gaming and in promoting the prevention and treatment of pathological gaming.

Basic principles of social responsibility guiding TIPOS in responsible gaming:

- Security and protection of players' personal data and privacy
- Protecting players from the negative effect of gaming, with the emphasis on vulnerable groups, and especially minors,
- Supporting programmes that seek to prevent pathological gaming
- Cooperating with organisations providing professional help and treatment for pathological gamers.

Legal framework and international standards for responsible gaming

Responsible gaming is regulated by Act 30/2019 Coll. on Gaming and on the amendment of certain acts. Key requirements of the Act:

- Gaming is prohibited for persons under the age of 18 or registered as not permitted to game.
- Communication of a pathological gamer and contact information are supposed to be provided to specialized medical institutions involved in prevention, diagnosis and treatment of substance and non-substance addictions where necessary.
- Extending credit to a player before or during a game is prohibited.

The Gaming Regulatory Authority oversees compliance with these legal requirements.

TIPOS is fully aware of the risks associated with gaming and has implemented a number of long-term responsible gaming measures beyond its statutory obligations, as they support its own long-term sustainable growth and development.

TIPOS has long been a member of European Lotteries (EL) and the World Lottery Association (WLA), the world's largest and most important international lottery organisations. TIPOS complies with the WLA's Responsible Gaming Principles and EL's Responsible Gaming Programme in its responsible gaming activities.

In 2022, TIPOS received Responsible Gaming certification from EL for the first time, demonstrating compliance with the certification requirements for the international Responsible Gaming Standard. Certification was awarded after a comprehensive assessment by an external assessor of TIPOS' compliance with EL's requirements.



Following the EL certification, TIPOS received Level 4 accreditation in WLA's Responsible Gaming Framework. Level 4 is the highest possible level awarded by the WLA to its members and is a mark of having achieved a level of Continuous Improvement in responsible gaming. Both certificates expire at the end of June 2025.

Objectives and Achieving Them

TIPOS had the following main objectives for responsible gaming in 2002:

1. Ensuring the Company complied in its operations with the principles of responsible gaming
2. Continued cooperation and support for organisations seeking to prevent and treat pathological gaming
3. Obtaining EL responsible gaming certification

These objectives were achieved in 2022.

Overview and evaluation of implemented activities Sustainability and development of responsible gambling

Responsible gaming continued to be discussed at TIPOS Board meetings in 2022. As a result, Board members were regularly informed about responsible gaming and the responsible gaming programme, while also being able to respond in corporate operations to new opportunities and needs.

We consider the most significant responsible gaming milestones in 2022 to have been the successful completion of the process for preparation and assessment of TIPOS' responsible gaming programme by the external evaluator. Following the successful external audit, the Company received internationally recognised Responsible Gaming certification from EL and subsequently received the highest Level 4 Responsible Gaming accreditation from the WLA.

In 2022, TIPOS implemented a number of processes, a number of system measures and changes defined in a revised internal Responsible Gaming Directive. Some of the most significant steps included, the adoption of the Code for Responsible Marketing Communications, the introduction of a gaming risk assessment process and the definition of performance indicators for responsible gaming.

Staff Training

TIPOS is keen to ensure that its employees are well informed about activities, measures and processes aimed at promoting responsible gaming. They are informed about these topics through the Company's website, the internal newsletter, information provided in Company-wide meetings and in various other employee meetings with the Company's management.

In 2022, all employees received responsible gaming training, which culminated in a knowledge test.

Staff who come into direct contact with gamblers also received additional training in 2022 to provide more detailed information on problem and pathological gaming and related prevention. This training was delivered in collaboration with staff from the Centre for the Treatment of Drug Dependencies in Bratislava.

A new section on the Company's internal website has been set up to raise awareness about responsible gaming among employees.



Sales network

The most important tasks in the area of responsible gaming in cooperation with agents and point of sale staff include effective carding to prevent underaged gaming and, where necessary, to provide information on tools for the prevention and treatment of problem and pathological gaming.

Anybody employed with an agent or at a point of sale is required to be trained in gaming theory and how to properly handle risky situations. When training has been successfully completed, they will be certified to receive deposits from customers and handle inputs at TIPOS points of sale or with its agents.

In 2022, TIPOS and one of its professional partners updated both the training program and information materials for point of sale staff and agents. These guides on responsible gaming were distributed throughout the network.

Digital sales channels

The Gaming Act also regulates self-limiting measures when playing internet games. Players can set a maximum total bet and a maximum loss in their player account (separately for online games in an Internet gaming room and separately for online games in an Internet casino). A player's request to raise the maximum amounts will only be accepted seven days afterward.

New bettors will be carded when they register to determine if they are neither underage nor on the list of people not permitted to gamble. A check will be made of persons banned from gaming to verify that the identified person is not on the list.

TIPOS websites are duly marked in the gaming category in all known web content filtering tools such as parental control programs and malware protection programs in order to prevent underaged and others who wish to have access to such content blocked from visiting them.

In order to better protect players when gaming online, modifications have been made to the eTIPOS.sk gaming portal to improve players' access to responsible gaming tools.

Launching new games

When introducing new games of chance to the Company's gaming portfolio, TIPOS also assesses their riskiness in relation to different groups of players and vulnerable groups. It is expanding its portfolio of gaming games to include only games supplied by established suppliers. Each new game is inspected by the Piešťany Technical Testing Institute (TSU) prior to its launch.

In 2022, TIPOS introduced a responsible gaming risk assessment process based on the internationally used ASTERIGTM principles. In assessing the riskiness of a given gaming game, 10 parameters are assessed, and the games are then categorised into five risk levels. All proposed gaming games undergo this assessment.

Advertising and marketing communication

TIPOS marketing communications are not allowed to target persons under the age of 18. Therefore, they are always duly marked with at least the 18+ logo or related legal text (depending on the type of campaign) and not in media, formats or broadcast times that are primarily intended for children and adolescents.

In 2022, TIPOS adopted an internal Code for Responsible Marketing Communications, which fully reflects all the requirements and recommendations for marketing communications from European Lotteries, which are many times stricter than current legislation. The adopted Code is also binding on the Company's suppliers.

Along with the adoption of the Code, the process of assessing TIPOS' marketing communications was intensified, resulting in an even more rigorous assessment of both the content and style of marketing communications at the design stage.

Player awareness and education

TIPOS aims to provide its players and customers with fun and enjoyment in a safe gaming environment and to minimise the negative impact of gaming on individuals and society as a whole, with a particular focus on the protection of the underaged and vulnerable groups.

Achievement of this objective goes hand in hand with player awareness. Players have access to game plans for all games on our website, in our brick-and-mortar collections, and relevant information on responsible gaming. There is also an anonymous online Responsible Gaming Test for players www.tipos.sk. Responsible gaming information is regularly updated to provide accurate and useful information.

In 2022, TIPOS also provided information on responsible gaming related topics that had appeared in player newsletters.

TIPOS also partnered with „Keep it under control“ („Maj to pod kontrolou“) in 2022 a TV show whose aim was to raise awareness among the general public about the importance of a responsible approach to gaming, prevention of problem gaming and other related topics.

Mediation of treatment

Whenever necessary and when irresponsible gaming arises, TIPOS will communicate prevention and treatment options for problem and pathological gaming. Anybody with expert knowledge at TIPOS Customer Support or at points of sale can provide such information. The TIPOS website provides contacts at the Gaming Addiction Helpline and the nearest specialist in problem or pathological gaming.

Established in 2013 at the Centre for Treatment of Drug Dependencies in Bratislava and intended for players, family members and friends, the Gaming Addiction Helpline (0800 800 900) seeks to prevent and combat gaming addiction. The helpline primarily provides crisis intervention and also essential information about pathological gaming as a disease, its consequences and treatment options. TIPOS makes an annual financial contribution to operation of the helpline.



In 2022, TIPOS continued to work with organisations active in the prevention and treatment of pathological gaming. Experts from these organisations were primarily involved in a peer review of responsible gaming training and information materials, as well as in the Company's other responsible gaming efforts.

Cooperation with stakeholders

TIPOS seeks to map and develop relationships with all relevant stakeholders, including employees, customers, vendors, government authorities, suppliers, treatment providers, the media and both the general public and professionals.

In 2022, TIPOS strengthened its cooperation with: Odborný liečebný ústav psychiatrický, Predná Hora (Vocational Psychiatric Treatment Institute, Predná Hora), Centrum pre liečbu drogových závislostí v Bratislave (Centre for the Treatment of Drug Dependencies in Bratislava), and the Second Psycholo-

gical Clinic at F.D. Roosevelt Hospital in Banská Bystrica. In 2022, TIPOS also supported them through financial donations, totalling EUR 100,000. These funds will be used to support the treatment of pathological gamblers, therapy for pathological gamblers and their families, and to upgrade material and equipment.

At the international level, TIPOS has been active mainly through its membership of the international organisations EL and WLA. In 2022, it stepped up involvement in responsible gaming organised by these bodies. The Company's employees participated in several conferences and seminars focused on responsible gaming social responsibility.

Support for research

An important part of the cooperation with professional partners working in the prevention and treatment of pathological gaming is also the support and implementation of research in this area.

The organisations TIPOS financially supports both publish information and materials and organises lectures for professionals and the general public. Due to the time demands of individual research these publications and lectures on the subtypes of gamblers as predictors of retention in treatment and treatment outcomes and on predictors influencing the severity and treatment outcomes of pathological gaming started in 2022 and will continue in 2023.

The supported projects also carried out education and awareness-raising activities aimed at raising gamblers' awareness of the principles of responsible gaming and of the potential risks associated with gaming.

In 2023, TIPOS plans to continue to develop its responsible gaming programme in order to fulfil its mission and to be ready for further external responsible gaming audits and subsequent re-certification.



**Safe Gaming
Environment**

In February 2022, TIPOS had its information security management system audited in accordance with ISO/IEC 27001, which confirmed compliance with the requirements of this international standard.

The certification audit concluded TIPOS' compliance in its provision and management of state-licensed lottery and betting services, acceptance of bets and payment of winnings in Slovakia including development, design, sales, operation and support services pursuant to the Gaming Act. The audit found no cause to revoke the certificate issued on 20 February 2020 that confirms TIPOS' use of an information security management system.

In September 2022, a recertification audit of TIPOS' security management system was conducted in accordance with the World Lottery Association's WLA-SCS Standard, which confirmed compliance with its requirements. The findings of the audit confirmed TIPOS' compliance with this international standard when it provides and manages state-licensed lottery and betting services, accepts bets and pays out winnings in Slovakia including development, design, sales, operation and support services according to Act No. 30/2019 Coll. on Gaming. The audit concluded that the certificate issued on 15 September 2020 should remain valid.



Another significant step TIPOS achieved, especially as it strives to adhere to its long-term corporate strategy, was the certification of its management of state-licensed lottery and betting services, acceptance of bets, and payment of winnings in Slovakia, including development of design, sales, operation, and support services under the Gaming Act, as conforming to ISO 37301:2021 compliance management system standards and ISO 3700:2016 anti-corruption management system standards.

The certification of TIPOS's compliance management system marked the first time a company operating lotteries and gaming in Slovakia was found 37301:2021 compliant.

The implementation and effective operation of the Compliance Management System and the Anti-Corruption Management System eliminates risks and potential violations that may result in fines, other legal and contractual penalties, financial losses or damage the reputation of TIPOS. They also contribute to building the trust of TIPOS employees, customers, contractors, other stakeholders and the general public.



Human Resources

TIPOS recognises that its success depends on its people, their diversity, talent and innovation, which they can develop and fully express through a healthy corporate culture built on strong values.

People employed by TIPOS in 2022

A total of 176 people were employed by the Company on 1 January 2022, with 17 joining and 20 leaving during the year for a total of 173 employed on 31 December 2022. Of that number, 84 were women and 89 men. The average age of an employee at TIPOS was 44.5 years. While the average number of employees at 31 December 2021 was 168, the average number of employees in 2022 was 166.



Personnel and social policy

Various non-financial benefits are offered in addition to financial incentives. An important social policy instrument is the social fund. In accordance with its contribution policy, meal allowances and vouchers are fully financed from contributions to the fund as well as service and life anniversary celebrations and medical examinations beyond what is mandated.

To create the best possible working conditions, employees' efforts were rewarded with a varied range of company benefits such as contributions to supplementary pension savings, benefits focused on sports, entertainment and time spent together.

Wage policy

The Company seeks an inclusive and diverse workforce with the emphasis on teamwork. When analysing data on the gender pay gap, the most important finding was that men and women are paid almost equally for the same work. The gap between women and men was less than 3 %. The Company is committed to further implementing measures to reduce the gender pay gap. In view of the continuing impact of the energy crisis and rising inflation, the Company's Board of Directors decided to raise base salaries by 10 % with effect from 1 January 2023.

Creating Company values through diversity, equality and inclusion

Compliance with the equal opportunity

The Company respects individuals and offers opportunities for education, career, and personal development, regardless of origin, gender, age, disability, sexual orientation, religion, or marital status.

The Company applies the principle of equal treatment in recruitment, which is based on objective criteria, the possibility of adaptation and further development based on the employee's abilities. Every individual has a chance to advance in their job, provided that they meet all the criteria required of them.





The Company has established a mechanism

through which a victim of discrimination or another person (e.g. a witness) can safely report it. This mechanism covers all the complaints - from when it is reported through screening, assessment, selection of an appropriate resolution and its implementation. When reporting discrimination or observing inappropriate behaviour by employees, anonymity is ensured.

Staff training activities

Employee training is a key element for the development of the entire Company. In 2022, in addition to external training activities, employees participated in training sessions on compliance with legal, moral and ethical standards and internal rules and guidelines.

employee trainings on occupational health and safety, fire protection, data privacy, responsible gaming, information security, compliance, code of ethics and anti-money laundering (AML).

Staff training was conducted during the year:

- Externally in professional training and courses, seminars, webinars and participation in conferences in Slovakia and abroad
- Internal training events (e-learning)
- Self-study of applicable professional legislation, regulations, directives and standards, on-the-job training
- Online learning platform

The Company conducted initial and periodic



Environment

The Company's priorities include environmental care. Employees sort waste products for recycling in order to minimise municipal waste. The Company is taking steps to reduce waste and use reusable and recyclable materials. It has contracted certified partners to collect, haul and dispose of various types of waste in an environmentally sound way.



The Company complies with the law in waste management, plastic waste reduction, fire protection, information security, occupational health and safety and continually monitors compliance, adapting its processes to any necessary changes.

TIPOS is progressively reducing its carbon footprint and seeking to achieve carbon neutrality. In 2022, the Company signed a commitment by government institutions to lower energy consumption by 15 % and minimize the impact of the energy crisis.

In 2022, the Company also started to promote commuting to work by bicycle in an effort to reduce fuel consumption and put less burden on the environment to prevent serious diseases and avoid the risk of health problems associated with sedentary lifestyles.





**Financial
Information**



Správa nezávislého audítora

Akcionári, dozornej rade a predstavenstvu spoločnosti TIPOS, národná lotériová spoločnosť, a. s.:

Náš názor

Podľa nášho názoru vyjadruje účtovná závierka objektívne vo všetkých významných súvislostiach finančnú situáciu spoločnosti TIPOS, národná lotériová spoločnosť, a. s. (ďalej len „Spoločnosť“) k 31. decembru 2022 a výsledok hospodárenia Spoločnosti za rok, ktorý sa k uvedenému dátumu skončil, v súlade so zákonom č. 431/2002 Z.z. o účtovníctve v znení neskorších predpisov (ďalej len „Zákon o účtovníctve“).

Čo sme auditovali

Účtovná závierka Spoločnosti obsahuje:

- súvahu k 31. decembru 2022,
- výkaz ziskov a strát za rok, ktorý sa k uvedenému dátumu skončil a
- poznámky k účtovnej závierke, ktoré obsahujú významné účtovné zásady a účtovné metódy a ďalšie vysvetľujúce informácie.

Východisko pre náš názor

Náš audit sme uskutočnili v súlade s Medzinárodnými auditorskými štandardmi. Naša zodpovednosť vyplývajúca z týchto štandardov je ďalej opísaná v časti našej správy Zodpovednosť audítora za audit účtovnej závierky.

Sme presvedčení, že auditorské dôkazy, ktoré sme získali, sú dostatočným a vhodným východiskom pre náš názor.

Nezávislosť

Od Spoločnosti sme nezávislí v zmysle Medzinárodného etického kódexu pre účtovných odborníkov (vrátane Medzinárodných štandardov nezávislosti), ktorý vydala Rada pre medzinárodné etické štandardy účtovníkov (ďalej „Kódex IESBA“), ako aj v zmysle ustanovení zákona č. 423/2015 o štatutárnom audite a o zmene a doplnení zákona č. 431/2002 Z. z. o účtovníctve v znení neskorších predpisov (ďalej „Zákon o štatutárnom audite“) týkajúcich sa etiky, ktoré sa vzťahujú na náš audit účtovnej závierky v Slovenskej republike. Splnili sme aj ostatné povinnosti týkajúce sa etiky, ktoré na nás kladie Zákon o štatutárnom audite a Kódex IESBA.

Správa k ostatným informáciám vrátane výročnej správy

Štatutárny orgán je zodpovedný za ostatné informácie. Ostatné informácie pozostávajú z výročnej správy (ale neobsahujú účtovnú závierku a našu správu audítora k nej).

Náš názor na účtovnú závierku sa nevzťahuje na ostatné informácie.

V súvislosti s našim auditom účtovnej závierky je našou zodpovednosťou prečítať si ostatné informácie, ktoré sú definované vyššie a pritom zvážiť, či sú tieto ostatné informácie významne nekonzistentné s účtovnou závierkou alebo s našimi poznatkami získanými počas auditu, alebo či máme iný dôvod sa domnievať, že sú významne nesprávne.

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The firm's ID No.: 35 739 347. The firm is registered in the Commercial Register of Bratislava I District Court, Ref. No.: 16611/B, Section: Sro.
ICO Spoločnosti je 35 739 347. Spoločnosť je zapísaná v Obchodnom registri Okresného súdu Bratislava I, pod Vložkou č. 16611/B, Oddiel: Sro.



Pokiaľ ide o výročnú správu, posúdili sme, či obsahuje zverejnenia, ktoré vyžaduje Zákon o účtovníctve.

Na základe prác vykonaných počas nášho auditu sme dospeli k názoru, že:

- informácie uvedené vo výročnej správe za rok, za ktorý je účtovná závierka pripravená, sú v súlade s účtovnou závierkou a že
- výročná správa bola vypracovaná v súlade so Zákonom o účtovníctve.

Navyše na základe našich poznatkov o Spoločnosti a situácii v nej, ktoré sme počas auditu získali, sme povinní uviesť, či sme zistili významné nesprávne vo výročnej správe. V tejto súvislosti neexistujú zistenia, ktoré by sme mali uviesť.

Zodpovednosť štatutárneho orgánu za účtovnú závierku

Štatutárny orgán je zodpovedný za zostavenie a objektívnu prezentáciu tejto účtovnej závierky v súlade so Zákonom o účtovníctve a za internú kontrolu, ktorú štatutárny orgán považuje za potrebnú pre zostavenie účtovnej závierky, ktorá neobsahuje významné nesprávne, či už v dôsledku podvodu alebo chyby.

Pri zostavovaní účtovnej závierky je štatutárny orgán zodpovedný za posúdenie toho, či je Spoločnosť schopná nepretržite pokračovať vo svojej činnosti, za zverejnenie prípadných okolností súvisiacich s pokračovaním Spoločnosti v činnosti, ako aj za zostavenie účtovnej závierky za použitia predpokladu pokračovania v činnosti v dohľadnej dobe, ibaže by štatutárny orgán buď mal zámer Spoločnosť zlikvidovať alebo ukončiť jej činnosť, alebo tak bude musieť urobiť, pretože realisticky inú možnosť nemá.

Zodpovednosť auditora za audit účtovnej závierky

Naším cieľom je získať primerané uistenie o tom, či účtovná závierka ako celok neobsahuje významné nesprávne, či už v dôsledku podvodu alebo chyby, a vydať správu auditora, ktorá bude obsahovať náš názor. Primerané uistenie je uistenie vysokého stupňa, ale nie je zárukou toho, že audit vykonaný podľa Medzinárodných auditorských štandardov vždy odhalí významné nesprávne, ak také existujú. Nesprávne môžu vzniknúť v dôsledku podvodu alebo chyby a za významné sa považujú vtedy, ak by sa dalo odôvodnene očakávať, že jednotlivé alebo v úhrne by mohli ovplyvniť ekonomické rozhodnutia používateľov, uskutočnené na základe účtovnej závierky.

Počas celého priebehu auditu uplatňujeme odborný úsudok a zachovávame profesionálny skepticizmus ako súčasť auditu podľa Medzinárodných auditorských štandardov. Okrem toho:

- Identifikujeme a posudzujeme riziká výskytu významných nesprávne v účtovnej závierke, či už v dôsledku podvodu alebo chyby, navrhujeme a uskutočňujeme auditorské postupy, ktoré reagujú na tieto riziká, a získavame auditorské dôkazy, ktoré sú dostatočné a vhodné na to, aby tvorili východisko pre náš názor. Riziko neodhalenia významnej nesprávne, ktorá je výsledkom podvodu, je vyššie než v prípade nesprávne spôsobenej chybou, pretože podvod môže znamenať tajnú dohodu, falšovanie, úmyselné opomenutie, nepravdivé vyhlásenie alebo obídenie internej kontroly.
- Oboznamujeme sa s internými kontrolami relevantnými pre audit, aby sme mohli navrhnúť auditorské postupy, ktoré sú za daných okolností vhodné, ale nie za účelom vyjadrenia názoru na efektívnosť interných kontrol Spoločnosti.
- Hodnotíme vhodnosť použitých účtovných zásad a účtovných metód a primeranosť účtovných odhadov a s nimi súvisiacich zverejnených informácií zo strany štatutárneho orgánu.

2



- Vyhodnocujeme, či štatutárny orgán v účtovníctve vhodne používa predpoklad nepretržitého pokračovania v činnosti a na základe získaných auditorských dôkazov aj to, či existuje významná neistota v súvislosti s udalosťami alebo okolnosťami, ktoré by mohli významne sponchybní schopnosť Spoločnosti nepretržite pokračovať v činnosti. Ak dospejeme k záveru, že takáto významná neistota existuje, sme povinní upozorniť v našej správe auditora na súvisiace informácie uvedené v účtovnej závierke alebo, ak sú tieto informácie nedostatočné, sme povinní modifikovať náš názor. Naše závery vychádzajú z auditorských dôkazov získaných do dátumu vydania správy auditora. Budúce udalosti alebo okolnosti však môžu spôsobiť, že Spoločnosť prestane pokračovať v nepretržitej činnosti.
- Hodnotíme celkovú prezentáciu, štruktúru a obsah účtovnej závierky, vrátane informácií v nej uvedených, ako aj to, či účtovná závierka zachytáva uskutočnené transakcie a udalosti spôsobom, ktorý vedie k ich vernému zobrazeniu.

So štatutárnym orgánom komunikujeme okrem iných záležitostí plánovaný rozsah a časový harmonogram auditu a významné zistenia z auditu, vrátane významných nedostatkov v interných kontrolách, ktoré identifikujeme počas nášho auditu.


PricewaterhouseCoopers Slovensko, s.r.o.
Licencia SKAU č. 161
21. marca 2023
Bratislava, Slovenská republika

Ing. Štefan Čupil, FCCA
Licencia UDVA č. 1088



3

UZPOD-14.1
Úč POD

ÚČTOVNÁ ZÁVIERKA

podnikateľov v podvojnom účtovníctve

zostavená k 31.12.2022

Číselné údaje sa zarovnávajú vpravo, ostatné údaje sa píšú zľava. Nevypĺnené riadky sa ponechávajú prázdne. Údaje sa vyplňujú paličkovým písmom (podľa tohto vzoru), písacím strojom alebo tlačiarňou, a to čiernou alebo tmavomodrou farbou.
Á Ā B Ć Đ Ę F Ğ H Í J K L M N O P Q R Š T Ů V X Ý Ž 0 1 2 3 4 5 6 7 8 9

Daňové identifikačné číslo 2020341455	Účtovná závierka X riadna mimoriadna priebežná	Účtovná jednotka malá X veľká (vymačá sa X)	Mesiac Rok od 1 2022 do 12 2022 Bezprostredne predchádzajúce obdobie od 1 2021 do 12 2021
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Priložené súčasti účtovnej závierky
 Súvaha (Úč POD 1-01) (v celých eurách)
 Výkaz ziskov a strát (Úč POD 2-01) (v celých eurách)
 Poznámky (Úč POD 3-01) (v celých eurách alebo eurcentoch)

Obchodné meno (názov) účtovnej jednotky
TIPOS, národná lotériová spoločnosť, a.s.

Sídlo účtovnej jednotky
 Ulica Číslo
 Brečtanová ul. 1
 PSČ Obec
 83007 Bratislava
 Označenie obchodného registra a číslo zápisu obchodnej spoločnosti
 Okresný súd Bratislava I
 Oddiel: Sa, Vložka číslo: 499/B
 Telefónne číslo Faxové číslo
 02/59419111 02/54791576
 E-mailová adresa
 0

Zostavená dňa: 21.03.2023 Schvátená dňa: . 20 Podpisový záznam štatutárneho orgánu účtovnej jednotky alebo člena štatutárneho orgánu účtovnej jednotky alebo podpisový záznam fyzickej osoby, ktorá je účtovnou jednotkou.

Záznamy daňového úradu

Miesto pre evidenčné číslo Odtlačok prezentačnej pečiatky daňového úradu

MF SR č. 18009/2014 Tlačivo vytlačeno z internetu Strana 1

UZPOD-14.2
Súvaha Úč POD 1-01

DIČ 2020341455 IČO 31340822

Označenie a	STRANA AKTÍV b	Číslo riadku c	Bežné účtovné obdobie		Bezprostredne predchádzajúce účtovné obdobie
			1	2	3
			Brutto - časť 1	Netto	
			Korekcia - časť 2		
	SPOLU MAJETOK r. 02 + r. 33 + r. 74	01	135342941	123198288	
			12144653		96110567
A.	Neobežný majetok r. 03 + r. 11 + r. 21	02	8072606	984971	
			7087635		2692255
A.I.	Dlhodobý nehmotný majetok súčet (r. 04 až r. 10)	03	1421276	101759	
			1319517		255058
A.I.1	Aktivované náklady na vývoj (012) - /072, 091A/	04			
2	Softvér (013) - /073, 091A/	05	786863	57831	
			729032		201573
3	Ocenené práva (014) - /074, 091A/	06	624451	33966	
			590485		32771
4	Goodwill (015) - /075, 091A/	07			
5	Ostatný dlhodobý nehmotný majetok (016, 017) - /076, 079, 07X, 091A/	08			
6	Obstarávaný dlhodobý nehmotný majetok (041) - /093/	09	9962	9962	
					20714
7	Poskytnuté preddávky na dlhodobý nehmotný majetok (051) - /095A/	10			
A.II.	Dlhodobý hmotný majetok súčet (r. 12 až r. 20)	11	6651330	883212	
			5768118		1156843
A.II.1	Pozemky (031) - /092A/	12	317220	317220	
					317220
2	Slabý (021) - /081, 092A/	13	2846389	50784	
			2795605		121354
3	Samostatná huteľná veci a súbory huteľných vecí (022) - /082, 092A/	14	3456835	500774	
			2956061		704019

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UZPODv14.3		Súvaha		Dič 2 0 2 0 3 4 1 4 5 5		ičo 3 1 3 4 0 8 2 2	
Označenie a	STRANA AKTÍV b	Číslo riadku c	Bežné účtovné obdobie		Bezprostredne predchádzajúce účtovné obdobie		
			1	2	3		
			Brutto - časť 1	Netto	Netto		
			Korekcia - časť 2				
4.	Postvieleťské celky trvalých porastov (025) - /085, 092A/	15					
5.	Základné stádo a ťažné zvieratá (026) - /086, 092A/	16					
6.	Ostatný dlhodobý hmotný majetok (029, 02X, 032) - /089, 08X, 092A/	17					
7.	Obstarávaný dlhodobý hmotný majetok (042) - /084/	18	3 0 8 8 6	1 4 4 3 4			
8.	Poskytnuté preddávky na dlhodobý hmotný majetok (052) - /095A/	19	1 6 4 5 2		1 4 2 5 0		
9.	Opravná položka k nadobudnutému majetku (+/- 097) +/- 098	20					
A.III.	Dlhodobý finančný majetok súčet (r. 22 až r. 32)	21			1 2 8 0 3 5 4		
A.III.1.	Podielové cenné papiere a podiely v prepojených účtovných jednotkách (061A, 062A, 063A) - /096A/	22					
2	Podielové cenné papiere a podiely s podielovou účasťou okrem v prepojených účtovných jednotkách (062A) - /096A/	23					
3	Ostatné realizovateľné cenné papiere a podiely (063A) - /096A/	24					
4	Pôžičky prepojeným účtovným jednotkám (066A) - /096A/	25					
5.	Pôžičky v rámci podielovej účasť okrem prepojeným účtovným jednotkám (066A) - /096A/	26					
6.	Ostatné pôžičky (067A) - /096A/	27					
7.	Dlhové cenné papiere a ostatný dlhodobý finančný majetok (065A, 069A, 06XA) - /096A/	28					

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UZPODv14.4		Súvaha		Dič 2 0 2 0 3 4 1 4 5 5		ičo 3 1 3 4 0 8 2 2	
Označenie a	STRANA AKTÍV b	Číslo riadku c	Bežné účtovné obdobie		Bezprostredne predchádzajúce účtovné obdobie		
			1	2	3		
			Brutto - časť 1	Netto	Netto		
			Korekcia - časť 2				
8.	Pôžičky a ostatný dlhodobý finančný majetok so zostatkovou dobou splatnosti najviac jedného roka (066A, 067A, 069A, 06XA) - /096A/	29					
9.	Účty v bankách s dobou väzanosť dlhobou ako jeden rok (22XA)	30			1 2 8 0 3 5 4		
10.	Obstarávaný dlhodobý finančný majetok (043) - /086A/	31					
11.	Poskytnuté preddávky na dlhodobý finančný majetok (053) - /095A/	32					
B.	Obežný majetok r. 34 + r. 41 + r. 53 + r. 56 + r. 71	33	1 2 1 6 8 9 7 3 6	1 1 6 6 3 2 7 1 8			
			5 0 5 7 0 1 8		8 7 9 9 2 7 1 9		
B.I.	Zásoby súčet (r. 35 až r. 40)	34	1 9 5 2 3 0 9	1 2 7 1 1 2 2			
			6 8 1 1 8 7		6 7 4 4 8 9		
B.I.1.	Matériál (112, 119, 11X) - /191, 19X/	35	1 9 5 2 3 0 9	1 2 7 1 1 2 2			
			6 8 1 1 8 7		6 7 4 4 8 9		
2	Nedokončená výroba a polotovary vlastnej výroby (121, 122, 12X) - /192, 193, 19X/	36					
3.	Výrobky (123) - /194/	37					
4.	Zverata (124) - /195/	38					
5.	Tovar (132, 133, 13X, 139) - /196, 19X/	39					
6.	Poskytnuté preddávky na zásoby (314A) - /391A/	40					
B.II.	Dlhodobé pohľadávky súčet (r. 42 + r. 46 až r. 52)	41	1 3 8 8 6 3 7 5	1 3 8 8 6 3 7 5			
					1 0 5 0 5 6 9 3		
B.II.1.	Pohľadávky z obchodného styku súčet (r. 43 až r. 45)	42					

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UZPODv14_5		Súvaha		Úč POD 1 - 01		Dič 2 0 2 0 3 4 1 4 5 5		Ičo 3 1 3 4 0 8 2 2	
Označenie a	STRANA AKTÍV b	Číslo riadku c	Bežné účtovné obdobie		Bezprostredne predchádzajúce účtovné obdobie				
			1		2		3		
			Brutto - časť 1	Netto	Brutto - časť 1	Netto	Netto		
			Korekcia - časť 2						
1.a.	Pohľadávky z obchodného styku voči prepojeným účtovným jednotkám (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	43							
1.b.	Pohľadávky z obchodného styku v rámci podielovej účasti okrem pohľadávok voči prepojeným účtovným jednotkám (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	44							
1.c.	Ostatné pohľadávky z obchodného styku (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	45							
2.	Čistá hodnota zákazky (316A)	46							
3.	Ostatné pohľadávky voči prepojeným účtovným jednotkám (351A) - /391A/	47							
4.	Ostatné pohľadávky v rámci podielovej účasti okrem pohľadávok voči prepojeným účtovným jednotkám (351A) - /391A/	48							
5.	Pohľadávky voči spoločníkom, členom a združeniu (354A, 355A, 358A, 35XA) - /391A/	49							
6.	Pohľadávky z derivátových operácií (373A, 376A)	50							
7.	Iné pohľadávky (335A, 336A, 33XA, 371A, 374A, 375A, 378A) - /391A/	51	8 0 8 5 0 1 6	8 0 8 5 0 1 6				5 2 7 5 0 0 6	
8.	Odložená daňová pohľadávka (481A)	52	5 8 0 1 3 5 9	5 8 0 1 3 5 9				5 2 3 0 6 8 7	
B.III.	Krátkodobé pohľadávky súčet (r. 54 + r. 58 až r. 65)	53	2 5 5 3 7 5 5 7	2 1 1 6 1 7 2 6				2 1 4 5 5 0 8 9	
B.III.1.	Pohľadávky z obchodného styku súčet (r. 55 až r. 57)	54	1 4 6 9 8 6 1 3	1 0 3 2 2 7 8 2				7 3 0 3 1 9 6	
1.a.	Pohľadávky z obchodného styku voči prepojeným účtovným jednotkám (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	55							
1.b.	Pohľadávky z obchodného styku v rámci podielovej účasti okrem pohľadávok voči prepojeným účtovným jednotkám (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	56							

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UZPODv14_6		Súvaha		Úč POD 1 - 01		Dič 2 0 2 0 3 4 1 4 5 5		Ičo 3 1 3 4 0 8 2 2	
Označenie a	STRANA AKTÍV b	Číslo riadku c	Bežné účtovné obdobie		Bezprostredne predchádzajúce účtovné obdobie				
			1		2		3		
			Brutto - časť 1	Netto	Brutto - časť 1	Netto	Netto		
			Korekcia - časť 2						
1.c.	Ostatné pohľadávky z obchodného styku (311A, 312A, 313A, 314A, 315A, 31XA) - /391A/	57	1 4 6 9 8 6 1 3	1 0 3 2 2 7 8 2					
2.	Čistá hodnota zákazky (316A)	58	4 3 7 5 8 3 1					7 3 0 3 1 9 6	
3.	Ostatné pohľadávky voči prepojeným účtovným jednotkám (351A) - /391A/	59							
4.	Ostatné pohľadávky v rámci podielovej účasti okrem pohľadávok voči prepojeným účtovným jednotkám (351A) - /391A/	60							
5.	Pohľadávky voči spoločníkom, členom a združeniu (354A, 355A, 358A, 35XA, 398A) - /391A/	61							
6.	Sociálne poistenie (336A) - /391A/	62							
7.	Daňové pohľadávky a dotácie (341, 342, 343, 345, 346, 347) - /391A/	63							
8.	Pohľadávky z derivátových operácií (373A, 376A)	64							
9.	Iné pohľadávky (335A, 336A, 371A, 374A, 375A, 378A) - /391A/	65	1 0 8 3 8 9 4 4	1 0 8 3 8 9 4 4				1 4 1 5 1 8 9 3	
B.IV.	Krátkodobý finančný majetok súčet (r. 67 až r. 70)	66							
B.IV.1.	Krátkodobý finančný majetok v prepojených účtovných jednotkách (251A, 253A, 256A, 257A, 28XA) - /291A, 29XA/	67							
2.	Krátkodobý finančný majetok bez krátkodobého finančného majetku v prepojených účtovných jednotkách (251A, 253A, 256A, 257A, 28XA) - /291A, 29XA/	68							
3.	Vlastné akcie o vlastné obchodné podiely (252)	69							
4.	Obstarávané krátkodobý finančný majetok (255, 314A) - /291A/	70							

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UZPODVI4_7		Súvaha Úč POD 1 - 01		DIČ 2 0 2 0 3 4 1 4 5 5	IČO 3 1 3 4 0 8 2 2		
Označenie a	STRANA AKTÍV b	Číslo riadku c	Bežné účtovné obdobie		Bezprostredne predchádzajúce účtovné obdobie		Číslo riadku c
			Brutto - časť 1		Netto 2		
			1	Korekcia - časť 2	Netto 3		
B.V.	Finančné účty r. 72 + r. 73	71	8 0 3 1 3 4 9 5		8 0 3 1 3 4 9 5		5 5 3 5 7 4 4 8
B.V.1	Peniaze (211, 213, 21X)	72	4 0 0 4 5		4 0 0 4 5		5 5 3 6 4
2	Účty v bankach (221A, 22X, +/- 261)	73	8 0 2 7 3 4 5 0		8 0 2 7 3 4 5 0		5 5 3 0 2 0 8 4
C.	Časové rozlíšenie súčet (r. 75 až r. 78)	74	5 5 8 0 5 9 9		5 5 8 0 5 9 9		5 4 2 5 5 9 3
C.1	Náklady budúcich období dlhodobé (381A, 382A)	75	3 5 3 8 5 1 0		3 5 3 8 5 1 0		4 0 3 3 0 7 3
2	Náklady budúcich období krátkodobé (381A, 382A)	76	1 8 9 4 7 2 5		1 8 9 4 7 2 5		1 3 4 4 0 2 0
3.	Príjmy budúcich období dlhodobé (385A)	77					
4	Príjmy budúcich období krátkodobé (385A)	78	1 4 7 3 6 4		1 4 7 3 6 4		4 8 5 0 0
Označenie a	STRANA PASÍV b	Číslo riadku c	Bežné účtovné obdobie 4		Bezprostredne predchádzajúce účtovné obdobie 5		Číslo riadku c
	SPOLU VLASTNÉ IMANIE A ZÁVÄZKY r. 89 + r. 101 + r. 141	79	1 2 3 1 9 8 2 8 8		9 6 1 1 1 0 5 6 7		
A.	Vlastné imanie r. 81 + r. 85 + r. 86 + r. 87 + r. 90 + r. 93 + r. 97 + r. 100	80	5 8 5 8 0 6 4 6		4 1 0 8 0 5 9 3		
A.I.	Základné imanie súčet (r. 82 až r. 84)	81	1 7 0 0 0 0 0		1 7 0 0 0 0 0		
A.I.1	Základné imanie (411 alebo +/- 419)	82	1 7 0 0 0 0 0		1 7 0 0 0 0 0		
	2. Zmena základného imania +/- 419	83					
	3. Pohľadávky za upísané vlastné imanie (-/-353)	84					
A.II.	Emissné ážio (412)	85					
A.III.	Ostatné kapitálové fondy (413)	86					
A.IV.	Zákonné rezervné fondy r. 88 + r. 89	87	1 4 2 0 1 9 3		1 4 2 0 1 9 3		
A.IV.1	Zákonný rezervný fond a nedeliteľný fond (417A, 418, 421A, 422)	88	1 4 2 0 1 9 3		1 4 2 0 1 9 3		
	2. Rezervný fond na vlastné akcie a vlastné podiely (417A, 421A)	89					

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UZPODVI4_8		Súvaha Úč POD 1 - 01		DIČ 2 0 2 0 3 4 1 4 5 5	IČO 3 1 3 4 0 8 2 2		
Označenie a	STRANA PASÍV b	Číslo riadku c	Bežné účtovné obdobie		Bezprostredne predchádzajúce účtovné obdobie		Číslo riadku c
			4		5		
A.V.	Ostatné fondy zo zisku r. 91 + r. 92	90	1 6 6 8 7 2 2		2 0 8 5 1 0 9		
A.V.1	Štatutárne fondy (423, 42X)	91					
2.	Ostatné fondy (427, 42X)	92	1 6 6 8 7 2 2		2 0 8 5 1 0 9		
A.VI.	Oceňovacie rozdiely z precenenia súčet (r. 94 až r. 98)	93					
A.VI.1	Oceňovacie rozdiely z precenenia majetku a záväzkov (+/- 414)	94					
2.	Oceňovacie rozdiely z kapitálových účasí (+/- 415)	95					
3.	Oceňovacie rozdiely z precenenia pri zlúčení, splynutí a rozdelení (+/- 416)	96					
A.VII.	Výsledok hospodárania minulých rokov r. 98 + r. 99	97	2 9 7 3 9 1 4 5		1 6 9 9 6 9 8 1		
A.VII.1	Neurodelený zisk minulých rokov (428)	98	2 9 7 3 9 1 4 5		1 6 9 9 6 9 8 1		
2	Neurodelená strata minulých rokov (-/-429)	99					
A.VIII.	Výsledok hospodárania za účtovné obdobie po zdanení (+/- r. 91 + (r. 81 + r. 85 + r. 86 + r. 87 + r. 90 + r. 93 + r. 97 + r. 101 + r. 141)	100	2 4 0 5 2 5 8 6		1 8 8 7 8 3 1 0		
B.	Záväzky r. 102 + r. 118 + r. 121 + r. 122 + r. 136 + r. 139 + r. 140	101	4 0 5 4 8 8 2 1		3 4 6 2 8 2 3 7		
B.I.	Dlhodobé záväzky súčet (r. 103 + r. 107 až r. 117)	102	1 7 6 9 5 1		1 6 0 7 0 6		
B.I.1.	Dlhodobé záväzky z obchodného styku súčet (r. 104 až r. 106)	103					
1.a.	Záväzky z obchodného styku voči prepojeným účtovným jednotkám (321A, 475A, 476A)	104					
1.b.	Záväzky z obchodného styku v rámci podielovej účasti okrem záväzkov voči prepojeným účtovným jednotkám (321A, 475A, 476A)	105					
1.c.	Ostatné záväzky z obchodného styku (321A, 475A, 476A)	106					
2	Čistá hodnota záväzkov (316A)	107					
3.	Ostatné záväzky voči prepojeným účtovným jednotkám (471A, 47XA)	108					
4	Ostatné záväzky v rámci podielovej účasti okrem záväzkov voči prepojeným účtovným jednotkám (471A, 47XA)	109					
5	Ostatné dlhodobé záväzky (475A, 47XA)	110					
6	Dlhodobé prijaté prídavky (475A)	111					
7.	Dlhodobé zmenky na úhradu (478A)	112					
8	Vydané dlhopisy (473A/-255A)	113					
9.	Záväzky zo sociálneho fondu (472)	114	1 7 6 9 5 1		1 6 0 7 0 6		
10.	Iné dlhodobé záväzky (336A, 372A, 47cA, 47XA)	115					
11.	Dlhodobé záväzky z derivátových operácií (373A, 377A)	116					
12	Odložený daňový záväzok (481A)	117					

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UZPODv14_9		Súvaha		Dič 2 0 2 0 3 4 1 4 5 5		IČO 3 1 3 4 0 8 2 2	
Úč POD 1 - 01							
Orn- čenie a	STRANA PASÍV b	Číslo riadku c	Bežné účtovné obdobie 4	Bezprostredne predchádzajúce účtovné obdobie 5	Skutočnosť		
					bežné účtovné obdobie 1	bezprostredne predchádzajúce účtovné obdobie 2	
B.II.	Dlhodobé rezervy r. 119 + r. 120	118	8 5 4 3 9 2	5 8 7 1 7 8			
B.II.1.	Zákonná rezervy (451A)	119					
2.	Ostatné rezervy (459A, 45XA)	120	8 5 4 3 9 2	5 8 7 1 7 8			
B.III.	Dlhodobé bankové úvery (461A, 46XA)	121					
B.IV.	Krátkodobé záväzky súčet (r. 123 + r. 127 až r. 135)	122	2 5 1 1 1 4 1 3	2 0 7 3 6 0 5 4			
B.IV.1.	Záväzky z obchodného styku súčet (r. 124 až r. 126)	123	1 5 6 8 5 9 2 4	1 3 8 3 0 2 7 4			
1.a.	Záväzky z obchodného styku voči propojeným účtovným jednotkám (321A, 322A, 324A, 325A, 326A, 327A, 475A, 476A, 478A, 47XA)	124					
1.b.	Záväzky z obchodného styku v rámci podielovej účasti okrem záväzkov voči propojeným účtovným jednotkám (321A, 322A, 324A, 325A, 326A, 327A, 475A, 476A, 478A, 47XA)	125					
1.c.	Ostatné záväzky z obchodného styku (321A, 322A, 324A, 325A, 326A, 327A, 475A, 476A, 478A, 47XA)	126	1 5 6 8 5 9 2 4	1 3 8 3 0 2 7 4			
2.	Čistá hodnota záväzkov (316A)	127					
3.	Ostatné záväzky voči propojeným účtovným jednotkám (361A, 36XA, 471A, 47XA)	128					
4.	Ostatné záväzky v rámci podielovej účasti okrem záväzkov voči propojeným účtovným jednotkám (361A, 36XA, 471A, 47XA)	129					
5.	Záväzky voči spoločníkom a združeniu (364, 365, 366, 367, 368, 369A, 478A, 479A)	130					
6.	Záväzky voči zamestnávateľom (331, 333, 33X, 479A)	131	2 5 7 4 0 6	2 5 4 6 1 9			
7.	Záväzky zo sociálneho poistenia (338A)	132	3 6 0 7 0 8	3 4 0 9 8 5			
8.	Daňové záväzky a dotácie (341, 342, 343, 345, 346, 347, 34X)	133	4 0 8 2 3 3 1	1 6 7 9 2 2 7			
9.	Záväzky z derivátových operácií (373A, 377A)	134					
10.	Iné záväzky (372A, 379A, 474A, 475A, 479A, 47XA)	135	4 7 2 5 0 4 4	4 6 3 0 9 4 9			
B.V.	Krátkodobé rezervy r. 137 + r. 138	136	1 4 4 0 4 6 0 4	1 3 1 4 4 2 9 9			
B.V.1.	Zákonná rezervy (323A, 451A)	137	3 5 5 0 0 7	3 8 2 8 0 6			
2.	Ostatné rezervy (323A, 32X, 459A, 45XA)	138	1 4 0 4 9 5 9 7	1 2 7 6 1 4 9 3			
B.VI.	Bežné bankové úvery (221A, 231, 232, 23X, 461A, 46XA)	139	1 4 6 1				
B.VII.	Krátkodobé finančné výpomoci (241, 249, 24X, 473A, 4755A)	140					
C.	Časové rozlíšenie súčet (r. 142 až r. 145)	141	2 4 0 6 8 8 2 1	2 0 4 0 1 7 3 7			
C.1.	Výdavky budúcich období dlhodobé (383A)	142	2 2 7 9 4 2 2	1 1 7 0 8 3 4			
2.	Výdavky budúcich období krátkodobé (383A)	143	2 0 1 9 0 3 5 0	1 7 8 2 4 9 9 9			
3.	Výnosy budúcich období dlhodobé (384A)	144					
4.	Výnosy budúcich období krátkodobé (384A)	145	1 5 9 9 0 4 9	1 4 0 5 9 0 4			

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UZPODv14_10		Výkaz ziskov a strát		Dič 2 0 2 0 3 4 1 4 5 5		IČO 3 1 3 4 0 8 2 2	
Úč POD 2 - 01							
Orn- čenie a	Text b	Číslo riadku c	Skutočnosť		bežné účtovné obdobie 1	bezprostredne predchádzajúce účtovné obdobie 2	
*	Čistý obrát (časť účt. tr. 6 podľa zákonu)	01	1 2 6 8 1 0 1 4 9 2	9 7 9 2 0 6 8 2 7			
**	Výnosy z hospodárskej činnosti spolu súčet (r. 03 až r. 09)	02	1 2 6 8 0 0 1 8 1 5	9 7 9 2 0 4 7 8 0			
I.	Tržby z predaja tovaru (604, 607)	03					
II.	Tržby z predaja vlastných výrobkov (601)	04					
III.	Tržby z predaja služieb (602, 606)	05	1 2 6 6 7 5 7 5 8 7	9 7 8 3 7 5 5 2 2			
IV.	Zmeny stavu vnútroorganizačných zásob (+/-) (účtová skupina 61)	06					
V.	Aktivácia (účtová skupina 62)	07					
VI.	Tržby z predaja dlhodobého nehmotného majetku, dlhodobého hmotného majetku a maľebníku (641, 642)	08	9 4 2	7 6 4			
VII.	Ostatné výnosy z hospodárskej činnosti (644, 645, 646, 648, 655, 657)	09	1 2 4 3 2 8 6	8 2 8 4 9 4			
**	Náklady na hospodársku činnosť spolu r. 11 + r. 12 + r. 13 + r. 14 + r. 15 + r. 20 + r. 21 + r. 24 + r. 25 + r. 26	10	1 2 3 7 0 5 9 1 0 0	9 5 4 7 3 8 7 7 1			
A.	Náklady vynaložené na obstaranie predaného tovaru (504, 507)	11					
B.	Spotreba materiálu, energie a ostatných neskladovateľných dodávok (501, 502, 503)	12	1 9 6 6 7 1 4	1 7 3 7 8 5 3			
C.	Opravné položky k zásobám (+/-) (505)	13	4 6 1 0 1 4	3 9 7 7 5 5			
D.	Služby (účtová skupina 51)	14	8 0 5 0 7 6 7 7	7 2 7 3 9 9 3 8			
E.	Osobné náklady (r. 16 až r. 19)	15	7 9 2 6 3 7 6	7 9 7 9 4 6 4			
E.1.	Mzdové náklady (521, 522)	16	4 9 8 3 9 0 2	5 1 3 6 5 1 5			
2.	Odmeny členom orgánov spoločnosti a družstva (523)	17	1 9 4 1 3 1	2 1 3 7 9 0			
3.	Náklady na sociálne poistenie (524, 525, 526)	18	2 5 0 3 3 6 8	2 4 0 6 6 0 6			
4.	Sociálne náklady (527, 528)	19	2 4 4 9 7 5	2 2 2 5 5 3			
F.	Dane a poplatky (účtová skupina 53)	20	6 1 2 9 0 4 1 1	5 3 1 5 7 5 9 3			
G.	Odpisy a opravné položky k dlhodobému nehmotnému majetku a dlhodobému hmotnému majetku (r. 22 + r. 23)	21	5 3 7 6 1 0	5 7 1 0 3 9			
G.1.	Odpisy dlhodobého nehmotného majetku a dlhodobého hmotného majetku (551)	22	5 3 7 6 1 0	5 8 3 3 1 4			
2.	Opravné položky k dlhodobému nehmotnému majetku a dlhodobému hmotnému majetku (+/-) (553)	23		- 1 2 2 7 5			
H.	Zostatková cena predaného dlhodobého majetku a predaného materiálu (541, 542)	24					
I.	Opravné položky k pohľadávkam (+/-) (547)	25	1 0 9 3 8 7	3 5 7 8 8 1			
J.	Ostatné náklady na hospodársku činnosť (543, 544, 545, 546, 548, 549, 555, 557)	26	1 0 8 4 2 5 9 9 1 1	8 1 7 7 9 7 2 4 8			
***	Výsledok hospodárenia z hospodárskej činnosti (+/-) (r. 02 + r. 10)	27	3 0 9 4 2 7 1 5	2 4 4 6 6 0 0 9			

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UZPODv14_11		Dič 2 0 2 0 3 4 1 4 5 5		ičo 3 1 3 4 0 8 2 2	
Výkaz ziskov a strát Úč POD 2 - 01		Skutočnosť			
Označenie	Text	Číslo riadku	bežné účtovné obdobie 1	bezprostredne predchádzajúce účtovné obdobie 2	
*	Pridaná hodnota (r. 03 + r. 04 + r. 05 + r. 06 + r. 07) - (r. 11 + r. 12 + r. 13 + r. 14)	28	1 1 8 3 8 2 2 1 8 2	9 0 3 4 9 9 9 7 6	
**	Výnosy z finančnej činnosti spolu r. 30 + r. 31 + r. 35 + r. 39 + r. 42 + r. 43 + r. 44	29	9 9 6 7 8	2 0 4 7	
VIII.	Tržby z predaja cenných papierov a podielov (661)	30			
IX	Výnosy z dlhodobého finančného majetku súčet (r. 32 až r. 34)	31			
IX.1.	Výnosy z cenných papierov a podielov od prepojených účtovných jednotiek (665A)	32			
2	Výnosy z cenných papierov a podielov v podielovej účasti okrem výnosov prepojených účtovných jednotiek (665A)	33			
3	Ostatné výnosy z cenných papierov a podielov (665A)	34			
X	Výnosy z krátkodobého finančného majetku súčet (r. 35 až r. 36)	35			
X.1.	Výnosy z krátkodobého finančného majetku od prepojených účtovných jednotiek (666A)	36			
2	Výnosy z krátkodobého finančného majetku v podielovej účasti okrem výnosov prepojených účtovných jednotiek (666A)	37			
3	Ostatné výnosy z krátkodobého finančného majetku (666A)	38			
XI.	Výnosové úroky (r. 40 + r. 41)	39	9 9 6 7 7	2 0 4 1	
XI.1.	Výnosové úroky od prepojených účtovných jednotiek (662A)	40			
2.	Ostatné výnosové úroky (662A)	41	9 9 6 7 7	2 0 4 1	
XII.	Kurzové zisky (663)	42	1	6	
XIII.	Výnosy z precenenia cenných papierov a výnosy z derivátových operácií (664, 667)	43			
XIV.	Ostatné výnosy z finančnej činnosti (668)	44			
**	Náklady na finančnú činnosť spolu r. 46 + r. 47 + r. 48 + r. 49 + r. 52 + r. 53 + r. 54	45	4 8 2 0 4 6	4 1 8 5 5 4	
K.	Predané cenné papiere a podely (561)	46			
L	Náklady na krátkodobý finančný majetok (566)	47			
M.	Opravné položky k finančnému majetku (+/-) (565)	48			
N.	Nákladové úroky (r. 50 + r. 51)	49	5 5 7 9	4 7 2 0	
N.1.	Nákladové úroky pre prepojené účtovné jednotky (562A)	50			
2.	Ostatné nákladové úroky (562A)	51	5 5 7 9	4 7 2 0	
O.	Kurzové straty (563)	52	4 0 4 0	1 4 8 0	
P	Náklady na precenenie cenných papierov a náklady na derivátové operácie (564, 567)	53			
Q.	Ostatné náklady na finančnú činnosť (568, 569)	54	4 7 2 4 2 7	4 1 2 3 5 4	

UZPODv14_12		Dič 2 0 2 0 3 4 1 4 5 5		ičo 3 1 3 4 0 8 2 2	
Výkaz ziskov a strát Úč POD 2 - 01		Skutočnosť			
Označenie	Text	Číslo riadku	bežné účtovné obdobie 1	bezprostredne predchádzajúce účtovné obdobie 2	
***	Výsledok hospodárenia z finančnej činnosti (+/-) (r. 28 + r. 45)	55	- 3 8 2 3 6 8	- 4 1 6 5 0 7	
****	Výsledok hospodárenia za účtovné obdobie pred zdanením (+/-) (r. 27 + r. 55)	56	3 0 5 6 0 3 4 7	2 4 0 4 9 5 0 2	
R.	Daň z príjmov (r. 59 + r. 59)	57	6 5 0 7 7 6 1	5 1 7 1 1 9 2	
R.1.	Daň z príjmov splatná (591, 595)	58	7 0 7 8 4 3 3	4 1 0 5 0 5 3	
2	Daň z príjmov odložená (+/-) (592)	59	- 5 7 0 6 7 2	1 0 6 6 1 3 9	
S	Prevedenie podielov na výsledku hospodárenia spoločníkom (+/-) (596)	60			
****	Výsledok hospodárenia za účtovné obdobie po zdanení (+/-) (r. 56 - r. 57 - r. 60)	61	2 4 0 5 2 5 8 6	1 8 8 7 8 3 1 0	

Notes to the financial statements for the year ended 31 December 2022

1. Name and registered office

TIPOS, národná lotériová spoločnosť, a. s.
Brečtanová 1
830 07 Bratislava

Spoločnosť TIPOS, národná lotériová spoločnosť, a. s. (hereinafter referred to as "Company"), was founded on 11 December 1992 and incorporated into the Commercial Register on 28 January 1993 (Bratislava I District Court Commercial Register, Section: Sa, Insert No. 499/B).

Description of the Company's operations:

- State lottery - numerical lotteries pursuant to Section 4(2)(a) in conjunction with Section 5(3)(c) and Section 5(7) of Act No. 30/2019 Coll. on Gaming and on the amendment of certain acts as amended
- Betting in an internet gaming room pursuant to Section 4(2)(d) in conjunction with Section 8(4) of Act No. 30/2019 Coll. on Gaming and on the amendment of certain acts as amended
- Lottery games pursuant to Section 4(2)(a) in conjunction with Sections 5(3)(e) and 5(14) of Act No. 30/2019 Coll. on Gaming and on the amendment of certain acts as amended
- Online games in an internet casino pursuant to Act No. 30/2019 Coll. on Gaming and on the amendment of certain acts as amended
- Games pursuant to Section 3(3) of Act No. 30/2019 Coll. on Gaming and on the amendment of certain acts as amended: 1. organizational and economic consultants in the operation of games pursuant to Act No. 30/2019 Coll. on Gaming and on the amendment of certain acts, as amended; 2. intermediary services for companies
- Games pursuant to Section 4(2)(i) in conjunction with Section 5 of Act No. 30/2019 Coll. on Gaming and on the amendment of certain acts as amended
- Other activities entered in the Commercial Register

2. Unlimited liability

Notes to the
Financial
Statements

I. General Information

Notes to the financial statements for the year ended 31 December 2022

The Company is not an unlimited partner in other entities..

3. Date of approval of the preceding year's financial statements

The financial statements were approved by a resolution of the Ministry of Finance at the General Meeting on 26 July 2022.

4. Legal basis for preparation of the financial statements

The Company's financial statements for the year ending 31 December 2022 are prepared as yearend financial statements pursuant to Section 17(6) of Act No. 431/2002 Coll. on Accounting, as amended ("Accounting Act") for the period from 1 January 2022 to 31 December 2022.

5. Group information

The Company consolidates its financial statements with the government administration in accordance with the Accounting Act.

6. Number of employees

	31/12/2022	31/12/2021
Average number of employees	166	168
Number of employees at year end of which:	173	176
senior staff	9	8

7. Date of approval of the Company's auditor

PricewaterhouseCoopers Slovensko, s.r.o. was approved as the auditor of the financial statements for the financial year ending 31 December 2022 by the Ministry of Finance at the General Meeting on 26 October, 2022.

8. Bodies and shareholders of the Company

Corporate Bodies

31 December 2022	31 December 2021
Board of Directors: Mgr. Oliver Felszeghy, MBA - Vice-Chairman Ing. Stanislav Molnár, MBA Ing. Daniel Živica - since 28 July 2022 Erik Narjaš, MBA - since 23 December 2022 Ing. Marek Kaňka - Chairman until 30 June 2022 Ing. Ladislav Tručka - Director until 12 January 2022	Ing. Marek Kaňka - Chairman Mgr. Oliver Felszeghy, MBA - Vice-Chairman Ing. Stanislav Molnár Ing. Ladislav Tručka
Supervisory Board Ing. Peter Habšuda - Chairman since 23 December 2022 Mgr. Ján Marosz - Vice-Chairman PhDr. Margaréta Cehláriková Mgr. Michal Gubric Mgr. Rastislav Krátky Mgr. Viktor Takács Anna Smejová Ing. Branislav Janík Ing. Martin Lokša Ing. Miroslav Bartoš - until 22 December 2022	Ing. Miroslav Bartoš - Chairman Mgr. Ján Marosz - Vice-Chairman Ing. Martin Lokša Mgr. Michal Gubric Mgr. Viktor Takács Anna Smejová Ing. Branislav Janík Mgr. Rastislav Krátky- since 26 July 2021 PhDr. Margaréta Cehláriková - since 26 July 2021 Ing. Ľuboš Jančík - since 25 July 2021 Ján Kovalčík - since 25 July 2021
Director General: Ing. Marek Kaňka - until 30 June 2022	Ing. Marek Kaňka

Shareholders of the Company

The Ministry of Finance is the sole shareholder of the Company registered the Central Securities Depository of the Slovak Republic, a. s., Štefanovičová 5, Bratislava holding dematerialised shares on behalf of the Slovak Government.

Shareholders as at 31 December 2022:

Shareholder	Share capital		Voting rights in %	Other equity %
	shares	%		
Ministry of Finance	1,700 000	100 %	100 %	0 %
Total	1,700 000	100 %	100 %	0 %

Shareholders as at 31 December 2021:

Shareholder	Share capital		Voting rights in %	Other equity %
	shares	%		
Ministry of Finance	1,700 000	100 %	100 %	0 %
Total	1,700 000	100 %	100 %	0 %

a) Basis for preparation of the financial statements

The financial statements of the Company are prepared on the assumption that TIPOS is a going concern, in accordance with the Accounting Act (Slovakian GAAP) and related accounting policies.

The Company accrues costs and recognises revenue in accordance with the matching principle.

Monetary information in the financial statements is presented in whole numbers denominated in euros, unless otherwise stated.

The Company has applied its accounting policies and general accounting principles consistently with their application in the previous accounting period.

The Company operates the games below under individual licenses granted by the Ministry of Finance and since 1 June 2019 by the Gaming Regulatory Authority:

- State lottery - numerical lottery
- Internet casino games
- Odds betting in the internet gaming room
- Instant win lotteries
- Electronic instant lotteries (SMS lotteries)

A licence granted by the Authority to operate numerical lotteries on 16 December 2020 and it expires on 15 December 2025. The previous licence expired on 15 December 2020.

The licences for operation of online casino games and betting odds in an internet gaming room expire on 31 December 2030. The previous licence for internet gaming expired on 31 December 2020.

The licence to operate a state lottery - cash receipt lottery (NBL) expired on 15 September 2023. The Company asked the Gaming Regulatory Authority to terminate its licence to operate the NBL, which it agreed to cancel, effective on 28 April 2021.

b) Intangible assets and property, plant and equipment

Purchased non-current assets are measured at valued at cost, which includes the price at which the asset was acquired and the costs associated with its acquisition (customs duty, freight, installation, insurance premiums, etc.).

The value of property, plant and equipment the Company uses is depreciated for wear and tear.

Intangible assets are amortised according to a schedule based on the expected useful life corresponding to the future economic benefits to be received from the asset. Amortisation begins on the first day of the month following when the asset starts to be used. Intangible assets whose cost (or cost price) is less than EUR 2,400 are not recognised in non-current asset accounts and instead expensed when they start to be used, unless they are classified as below and were put into use after 1 January 2011.

- Trademarks, irrespective of the measured value whereby the cost of registered trademarks includes, in addition to compulsory fees and registration costs, the cost of creating the trademark (royalties to the author, etc.),
- Valuable rights such as licences and usage rights, worth more than EUR 1,000 with a useful life of more than 1 year, where the useful life is determined from a licence agreement, a work contract or other contract under which the intangible asset was acquired, or on the basis of a qualified estimate
- Software worth more than EUR 1,000 with a useful life of more than one year where the useful life is determined from a licence agreement, work contract or other contract under which the intangible asset was acquired, or on the basis of a qualified estimate

The estimated useful life, amortisation method and amortisation rate are set out in the table below:

	Estimated period of use in years	Amortisation method	Annual amortisation rate in %
Software	2 - 4	linear	50 - 25 %
Valuable rights (licences)	4 - 5	linear	25 - 20 %

Plant, equipment and other tangible assets are depreciated according to a schedule based on their expected useful life corresponding to the future economic benefits to be received from the asset. Depreciation begins on the first day of the month following when the asset starts to be used. Tangible assets whose cost (or cost price) is less than EUR 1,700 are not recognised in non-current asset accounts and instead expensed when they start to be used, unless they are classified as below and were put into use after 1 January 2011.

- Separate movable items whose price s greater than EUR 800 with a useful life of more than 1 year
- Technical equipment whose cost is less than EUR 1,700
- Other tangible assets as defined in an internal directive

The estimated useful life, depreciation method and depreciation rate are set out in the table below:

		Estimated period of use in years	Depreciation method	Annual depreciation rate in %
Buildings		20	linear	5 %
Separate movable property	Machines, devices and equipment	4 - 6	linear	25 - 16,7 %
	Means of transport	4	linear	25 %
	Inventory	6 - 12	linear	16,7 - 8,3 %

If a non-current asset is temporarily impaired, presented as inventories and measured as significantly lower than its carrying amount after write-downs, a provision is recognised at the impaired value.

c) Inventories

Inventories purchased are measured at cost, which includes the price at which the asset was acquired and the costs associated with its acquisition (customs duties, freight, insurance premiums, commissions, etc.) less any discounts. A discount granted on inventories already sold or consumed is recognised as a reduction in the cost of inventories sold or consumed. The Company accounts for inventories using the A method as defined in Slovakian generally accepted accounting principles. Inventory obsolescence is recognised at cost as determined by the weighted average method. A specific type of inventory is scratch tickets used in instant lotteries. The stock price (in bonded warehouses) is determined from the invoiced price and the quantity delivered.

Primary records are kept in the ITVS system and processed as warehouse records through receipt, expenditure and return receipts.

Unsold lottery tickets are recorded as lottery tickets ready for shredding, which is carried out in the presence of the supervisory authority, and a shredding record is drawn up.

The invoiced costs for the production of the tickets are recognised when the tickets are sold. An allowance is made for projected unsold lottery tickets depending on the sales of each lottery ticket issued in the current year.

If the cost or cost price of inventories is higher than their net realisable value at year end, an allowance is made for the difference between their carrying amount and net realisable value. The net realisable value is the estimated selling price of the inventories less the estimated costs of completion and costs of disposal.

d) Receivables

Receivables are measured at their nominal value when accrued. An allowance is made for doubtful and bad debts where there is a risk of irrecoverability.

If the residual maturity of a receivable is more than one year, an allowance is made for the difference between its nominal present value. The present value of the receivable is calculated as the sum of the products of future cash receipts and the relevant discount factors.

e) Financial accounts

Financial accounts are comprised of cash on hand, in banks and short-term term accounts where the risk of changes in the value of these assets is negligible.

f) Deferrals and accruals

Prepaid expenses and accrued income are recognised in compliance with the matching principle. Individual licences granted under the Gaming Act are subsequently expensed according to the duration of the licence.

g) Allowances

Allowances are made according to the principle of prudence when there is a reasonable assumption of impairment. An allowance is recognised for the amount of impairment in relation to its carrying amount.

h) Reserves

A provision is a liability representing an existing obligation of the Company that has arisen from past events and a decrease in future economic benefits is probable. Provisions are liabilities with an indefinite timing or amount and are measured at the estimated amount required to settle the existing obligation at yearend.

Provisions are recognised in the relevant expense or liability account to which it relates. When a provision is recognised, it will be debited to the relevant reserve account with a corresponding credit to the relevant liability account. The entire provision or part thereof is reversed by a credit and debit of the accounts in which the provision was recognised.

Any provision for bonuses, rebates, discounts and refunds of the purchase price in the event of a claim is recognised as a reduction of the revenue originally earned, with a corresponding entry to the reserve account.

In addition to the provision for current operating expenses, the Company mainly recognised provisions for chargebacks and unpaid prizes.

The provision for chargebacks covers scratch tickets that have been issued for sale and booked to instant lottery revenue, but not sold in the current accounting period and to be returned to the Company in the next accounting period. The provision for lottery ticket chargebacks is based on the Lottery Department's estimate of the sale of each type of instant lottery ticket in 2022.

The provision for unpaid prize winnings from lottery ticket sales is accrued by estimating the success of the sale of a particular instant lottery in the current accounting period.

i) Liabilities

Liabilities are measured at their nominal value when incurred. Liabilities are measured at cost when they are assumed. Should a reconciliation of accounts find the amount of a liability to be different from its carrying amount, it will be recognised in accounting and the financial statements at the amount so found.

j) Employee benefits

Salaries, wages, contributions to state pension and insurance funds, paid annual leave and paid sick leave, bonuses and other non-cash benefits such as healthcare are recognised in accordance with the matching principle.

The Company recognises employee benefits as an approved appropriation from the social fund and as an expense in the current year, in compliance with applicable law and internal regulations.

k) Long-term employee benefits

The Labour Code entitles retiring employees to receive one month's average salary as severance. TIPOS also pays bonuses on service and life anniversaries.

The Company has raised expectations among employees that it will continue to provide benefits. In the opinion of the Company's management, it is not realistic to discontinue providing them at this time.

l) Current tax

Income tax is accrued as an expense in the period in which the tax liability arises and is calculated in the Company's accompanying income statement from profit before tax, after additions and deductions for permanent and temporary adjustments to the tax base and amortisation of tax losses. The tax liability is stated net of tax prepaid during the year. In the event that advances paid during the year are greater than the tax liability, the Company will recognise the resulting tax asset.

m) Deferred income

Deferred income tax arises from differences between the carrying amount of assets and the carrying amount of liabilities recognised in the balance sheet and their tax bases.

Deferred income tax arises from differences that largely match items affecting the tax base, mainly from recognition of provisions, allowances and commissions paid to principals in a subsequent accounting period.

A deferred tax asset is recognised only to the extent that it is probable that the temporary differences will be reversed in the light of the future tax base.

Deferred tax is calculated using the income tax rate expected to apply when the deferred tax is settled.

n) Gaming levies and contributions

The Company is obliged by Act No. 30/2019 on Gaming and on the amendment of certain acts, as a gaming operator, to pay gaming levies and contributions to the Gaming Regulatory Authority.

o) Accruals and deferrals

Accrued expenses and unearned income are recognised in in compliance with the matching principle.

In the case of number lotteries, the Company recognises winnings that arise from each draw. They are estimated from gross gaming revenue according to the number lottery game plan defined in the Gaming Act. A substantial amount is composed of accumulated jackpots generated according to the rules set out in the numerical lotteries game plan.

In the case of instant lotteries, a significant prepaid expense is future expenditure for levies on instant lotteries, where they are paid after the entire period of sale of the instant lottery has ended.

The Company recognises prepaid deposits that will become future gaming revenue and is recognised in the current year as unearned income.

p) Foreign currency

Assets and liabilities denominated in foreign currencies (other than advances received and provided) are translated into euros at the reference exchange rate determined and published by the European Central Bank or the National Bank of Slovakia on the day preceding the date of the accounting event or at yearend. Any exchange rate differences are recognised in profit or loss.

q) Recognition of revenue

Revenue from the sale of services is recognised in the period in which the services are rendered, taking into account work in progress. This is determined from the actual services provided as a proportion of the total scope of agreed services.

The Company's revenues consists primarily of sales of number lotteries, internet casino games, internet gaming room betting odds, instant lotteries and non-lottery products.

Revenues are accrued monthly on the last day of the month. Proceeds from number lotteries less the payout of prizes from number lotteries are determined from drawing logs kept by the Company. Detailed rules for the estimating gross gaming revenue from deposits received and winnings paid out are contained in the numerical lottery game plan approved by the Gaming Regulatory Authority.

Instant lottery revenue and the cost of instant lottery winnings are recognised on a regular monthly basis from the automated online processing of them. The basis for monthly accounting is the weekly invoicing of deposits and winnings to betting ticket sellers and resellers in accordance with the mandate agreement.

A separate category is the accounting of proceeds and payouts from internet casino games, internet gaming room betting odds and internet gaming room bets. The underlying data are the gross gaming revenue calculated from deposits received and winnings paid out, initially recognised on a monthly basis.

Revenues from non-lottery activities such as mobile operator credit top-ups are recognised when the amounts are paid to the Company under a mandate agreement. The Company carries out these activities on behalf of and for the account of its business partner.

r) Cost reporting

Consumption of materials, energy and other non-exempt supplies and the cost of services are recognised in full with value added tax due to the very low ratio of non-exempt taxable supplies to all taxable supplies.

s) Correction of prior period errors

If the Company identifies a material error in the current period relating to past periods, it will correct it by restating retained earnings or accumulated losses in prior years with no impact on profit or loss in the current accounting period. Any immaterial errors from previous accounting periods will be corrected to profit or loss in the current period.

In 2022, the Company did not correct any material prior period errors.

Notes to the financial statements for the year ended 31 December 2022

ASSETS

1. Intangible assets

Movements for the year ended 31 December 2022 are presented below:

Intangible assets	Capitalised development costs	Software	Valuable rights	Goodwill	Other intangible assets	Intangible assets acquired	Advances for intangible assets	Total
Initial measurement								
1 January 2022	0	708,973	618,051	0	0	20,714	0	1,347,738
Additions	0	60,903	5,343	0	0	9,410	0	75,656
Disposals	0	0	2,118	0	0	0	0	2,118
Transfers (from) to	0	16,987	3,175	0	0	-20,162	0	0
31 December 2022	0	786,863	624,451	0	0	9,962	0	1,421,276
Accumulated amortisation								
1 January 2022	0	507,400	585,280	0	0	0	0	1,092,680
Increases	0	221,632	7,323	0	0	0	0	228,955
Decreases	0	0	2,118	0	0	0	0	2,118
Transfers (from) to	0	0	0	0	0	0	0	0
31 December 2022	0	729,032	590,485	0	0	0	0	1,319,517
Allowances								
1 January 2022	0	0	0	0	0	0	0	0
Increases	0	0	0	0	0	0	0	0
Decreases	0	0	0	0	0	0	0	0
Transfers (from) to	0	0	0	0	0	0	0	0
31 December 2022	0	0	0	0	0	0	0	0
Residual value								
1 January 2022	0	201,573	32,771	0	0	20,714	0	255,058
31 December 2022	0	57,831	33,966	0	0	9,962	0	101,759

Movements for the year ended 31 December 2021 are presented below:

Intangible fixed assets	Capitalised development costs	Software	Valuable rights	Goodwill	Other intangible assets	Intangible assets acquired	Advances for intangible assets	Total
Initial measurement								
1 January 2021	0	617,604	900,910	0	0	202,106	0	1,720,620
Additions	0	153,932	2,499	0	0	20,162	0	176,593
Disposals	0	259,544	289,931	0	0	0	0	549,475
Transfers (from) to	0	196,981	4,573	0	0	-201,554	0	0
31 December 2021	0	708,973	618,051	0	0	20,714	0	1,347,738
Accumulated amortisation								
1 January 2021	0	572,921	868,160	0	0	0	0	1,441,081
Increases	0	194,023	7,051	0	0	0	0	201,074
Decreases	0	259,544	289,931	0	0	0	0	549,475
Transfers (from) to	0	0	0	0	0	0	0	0
31 December 2021	0	507,400	585,280	0	0	0	0	1,092,680
Allowances								
1 January 2021	0	0	0	0	0	0	0	0
Increases	0	0	0	0	0	0	0	0
Decreases	0	0	0	0	0	0	0	0
Transfers (from) to	0	0	0	0	0	0	0	0
31 December 2021	0	0	0	0	0	0	0	0
Residual value								
1 January 2021	0	44,683	32,750	0	0	202,106	0	279,539
31 December 2021	0	201,573	32,771	0	0	20,714	0	255,058

Notes to the financial statements for the year ended 31 December 2022

2. Property, plant and equipment

Movements for the year ended 31 December 2022 are presented below:

Property, plant and equipment	Land	Buildings	Movable items and groups of movable items	Perennial crops	Herd and draft animals	Other tangible assets	Property, plant and equipment acquired	Advances for property, plant and equipment	Total
Initial measurement									
1 January 2022	317,220	2,846,389	3,702,009	0	0	0	152,208	0	7,017,826
Additions	0	0	26,072	0	0	0	8,953	0	35,025
Disposals	0	0	280,015	0	0	0	121,506	0	401,521
Transfers (from) to	0	0	8,769	0	0	0	-8,769	0	0
31 December 2022	317,220	2,846,389	3,456,835	0	0	0	30,886	0	6,651,330
Accumulated depreciation									
1 January 2022	0	2,725,035	2,997,990	0	0	0	0	0	5,723,025
Increases	0	70,570	238,086	0	0	0	0	0	308,656
Decreases	0	0	280,015	0	0	0	0	0	280,015
Transfers (from) to	0	0	0	0	0	0	0	0	0
31 December 2022	0	2,795,605	2,956,061	0	0	0	0	0	5,751,666
Allowances									
1 January 2022	0	0	0	0	0	0	137,958	0	137,958
Increases	0	0	0	0	0	0	0	0	0
Decreases	0	0	0	0	0	0	121,506	0	121,506
Transfers (from) to	0	0	0	0	0	0	0	0	0
31 December 2022	0	0	0	0	0	0	16,452	0	16,452
Residual value									
1 January 2022	317,220	121,354	704,019	0	0	0	14,250	0	1,156,843
31 December 2022	317,220	50,784	500,774	0	0	0	14,434	0	883,212

Movements for the year ended 31 December 2021 are presented below:

Property, plant and equipment	Land	Buildings	Movable items and groups of movable items	Perennial crops	Herd and draft animals	Other tangible assets	Property, plant and equipment acquired	Advances for property, plant and equipment	Total
Initial measurement									
1 January 2021	317,220	2,983,117	3,809,364	0	0	0	15,851	0	7,125,552
Additions	0	35,332	53,168	0	0	0	14,250	0	102,750
Disposals	0	21,423	170,278	0	0	0	18,775	0	210,476
Transfers (from) to	0	-150,637	9,755	0	0	0	140,882	0	0
31 December 2021	317,220	2,846,389	3,702,009	0	0	0	152,208	0	7,017,826
Accumulated depreciation									
1 January 2021	0	2,651,953	2,881,161	0	0	0	0	0	5,533,114
Increases	0	245,769	287,107	0	0	0	0	0	532,876
Decreases	0	172,687	170,278	0	0	0	0	0	342,965
Transfers (from) to	0	0	0	0	0	0	0	0	0
31 December 2021	0	2,725,035	2,997,990	0	0	0	0	0	5,723,025
Allowances									
1 January 2021	0	0	150,234	0	0	0	0	0	150,234
Increases	0	0	0	0	0	0	6,724	0	6,724
Decreases	0	0	225	0	0	0	18,775	0	19,000
Transfers (from) to	0	0	-150,009	0	0	0	150,009	0	0
31 December 2021	0	0	0	0	0	0	137,958	0	137,958
Residual value									
1 January 2021	317,220	331,164	777,969	0	0	0	15,851	0	1,442,204
31 December 2021	317,220	121,354	704,019	0	0	0	14,250	0	1,156,843

As of 31 December 2022, intangible assets were neither pledged by the Company, nor did it have any restricted right to dispose of them.

The Company's assets are insured against theft and natural disaster up to EUR 7,075,000 (2021: EUR 8,583,119). It also has motor vehicle and third-party liability insurance.

Notes to the financial statements for the year ended 31 December 2022

3. Non-current assets

Movements for the year ended 31 December 2022 are presented below:

Non-current financial assets	Term deposits maturing in more than one year	Total
Initial measurement		
1 January 2022	1,280,354	1,280,354
Increases	0	0
Decreases	1,280,354	1,280,354
Transfers	0	0
31 December 2022	0	0
Allowances		
1 January 2022	0	0
Increases	0	0
Decreases	0	0
Transfers	0	0
31 December 2022	0	0
Carrying amount		
1 January 2022	1,280,354	1,280,354
31 December 2022	0	0

Movements for the year ended 31 December 2021 are presented below:

Non-current financial assets	Term deposits maturing in more than one year	Spolu
Initial measurement		
1 January 2021	1,280,354	1,280,354
Increases	0	0
Decreases	0	0
Transfers	0	0
31 December 2021	1,280,354	1,280,354
Allowances		
1 January 2021	0	0
Increases	0	0
Decreases	0	0
Transfers	0	0
31 December 2021	0	0
Carrying amount		
1 January 2021	1,280,354	1,280,354
31 December 2021	1,280,354	1,280,354

The Company recognised in non-current assets a current account where it had deposited EUR 1,280,354. As of 31 December 2021, the entire amount, or 70 % of the guaranteed EUR 1,829,077, had been pledged to Komerční banka, a.s., a branch of a foreign bank, with the lien to have remained until 2024 (see Note III.7).

In February 2022, the Company increased the bank guarantee to EUR 2,312,532, while simultaneously cancelling the pledged current account at Komerční banka, a. s., a branch of a foreign bank.

Notes to the financial statements for the year ended 31 December 2022

4. Inventories

Provisioning for impaired inventories during the 2022 is presented in the table below:

Stocks	1 January 2022	Impairment of inventories	Reversed as no longer impaired	Reversed due to derecognition	31/12/2022
Material	831,791	461,014	0	611,618	681,187
Total inventories	831,791	461,014	0	611,618	681,187

The decrease in the net realisable value of inventories was taken into account when the provision for impairment was recognised. The decrease in the net realisable value of inventories is mainly due to excess inventories.

Provisioning for impaired inventories during 2021 is presented in the table below:

Stocks	1 January 2021	Impairment	Reversed as no longer impaired	Reversed due to derecognition	31/12/2021
Material	754,275	397,755	0	320,239	831,791
Total inventories	754,275	397,755	0	320,239	831,791

5. Receivables

Age of current receivables as at 31 December 2022 is shown in the table below:

Item Name	Due	Overdue	Total receivables
Current trade receivables, of which:	13,501,956	1,196,657	14,698,613
Other trade receivables	13,501,956	1,196,657	14,698,613
Other current receivables, of which:	10,838,944	0	10,838,944
Other receivables	10,838,944	0	10,838,944
Total current receivables	24,340,900	1,196,657	25,537,557

Age of current receivables as at 31 December 2021 is presented:

Item Name	Due	Overdue	Total receivables
Current trade receivables, of which:	10,583,272	1,539,926	12,123,198
Other trade receivables	10,583,272	1,539,926	12,123,198
Other current receivables, of which:	14,151,893	0	14,151,893
Other receivables	14,151,893	0	14,151,893
Total current receivables	24,735,165	1,539,926	26,275,091

Notes to the financial statements for the year ended 31 December 2022

Provisioning for impaired receivables during 2022 is presented in the table below:

Receivables	01/01/2022	Impairment	Reversed as no longer impaired	Reversed due to derecognition	31/12/2022
Short-term trade receivables, of which:	4,820,002	117,227	7,841	553,557	4,375,831
Other trade receivables	4,820,002	117,227	7,841	553,557	4,375,831
Other current receivables, of which:	0	0	0	0	0
Total current receivables	4,820,002	117,227	7,841	553,557	4,375,831

The allowance is mainly comprised of overdue receivables from principals and commission agents and to interest on late payments of these receivables, as well as to receivables from litigation where it is uncertain whether they will be recoverable.

All of the Company's non-current receivables are past due.

Provisioning for impaired receivables during 2021 is presented in the table below:

Receivables	01/01/2021	Impairment	Reversed as no longer impaired	Reversed due to derecognition	31/12/2021
Short-term trade receivables, of which:	1,339,252	3,779,468	33,074	265,644	4,820,002
Other trade receivables	1,339,252	3,779,468	33,074	265,644	4,820,002
Other current receivables, of which:	0	0	0	0	0
Total current receivables	1,339,252	3,779,468	33,074	265,644	4,820,002

6. Deferred tax asset

Information on the calculation of the deferred tax asset and other supplementary information on deferred tax is provided in the notes Part IV, Item 6 of the notes.

7. Financial accounts

A breakdown of financial accounts is set out below::

Item Name	31 December 2022	31 December 2021
Treasury, securities	40,045	55,364
Current bank accounts	29,660,356	54,688,990
Bank term accounts, of which:	50,613,094	1,893,448
Current term accounts maturing in less than 3 months	25,513,094	613,094
Current term accounts maturing in more than 3 months (Note IX)	25,100,000	0
Non-current term accounts (Note III.3)	0	1,280,354
Total	80,313,495	56,637,802

8. Accrued and deferred assets

Prepaid expenses and unearned income are presented in the table below:

	31 December 2022	31 December 2021
Non-current prepaid expenses of which:	3,538,510	4,033,073
Licence - internet casino, odds betting, electronic instant win lotteries	3,535,417	4,029,167
Other	3,093	3,906
Current prepaid expenses of which:	1,894,725	1,344,020
Advertisement	741,531	347,835
Insurance premiums	57,958	69,130
Licence - internet casino, odds betting, electronic instant win lotteries	579,167	575,000
Other	516,069	352,055
Current unearned income of which:	147,364	48,500
Other	147,364	48,500
Total	5,580,599	5,425,593

EQUITY AND LIABILITIES

1. Equity

Movements in equity and other additional information on the Company's equity is set out in VIII of the notes.

2. Social fund

Formation and use of the Social fund during 2022 and 2021 are presented in the table below:

	2022	2021
Initial state of the Social fund	160,706	215,120
Formation of the Social fund against expenses	66,790	60,322
Formation of social fund from profit	100,000	0
Total Social fund formation	166,790	60,322
Social fund disbursement	150,545	114,736
Final balance of the Social Fund	176,951	160,706

3. Liabilities

Liabilities by remaining maturity at 31 December 2022 are presented in the table below:

	Remaining period until maturity of more than five years	Remaining period until maturity of one to five years	Remaining period until maturity of less than one year	Past maturity	Total payables
Other non-current liabilities, of which:	0	0	176,951	0	176,951
Social fund liabilities	0	0	176,951	0	176,951
Total non-current liabilities	0	0	176,951	0	176,951
Current trade payables, of which:	0	0	15,685,924	0	15,685,924
Other trade payables	0	0	15,685,924	0	15,685,924
Other current liabilities, of which:	0	0	9,425,489	0	9,425,489
Payables to employees	0	0	257,406	0	257,406
Social insurance liabilities	0	0	360,708	0	360,708
Tax liabilities and subsidies	0	0	4,082,331	0	4,082,331
Other liabilities	0	0	4,725,044	0	4,725,044
Total current liabilities	0	0	25,111,413	0	25,111,413

Other payables are mainly unpaid gaming levies amounting to EUR 4,449,830 (2021: EUR 4,369,812).

Liabilities by remaining maturity as at 31 December 2021 are presented in the table below:

	Remaining period until maturity of more than five years	Remaining period until maturity of one to five years	Remaining period until maturity of less than one year	Past due	Total payables
Other non-current liabilities, of which:	0	0	160,706	0	160,706
Social fund liabilities	0	0	160,706	0	160,706
Total non-current liabilities	0	0	160,706	0	160,706
Current trade payables, of which:	0	0	13,830,274	0	13,830,274
Other trade payables	0	0	13,830,274	0	13,830,274
Other current liabilities, of which:	0	0	6,905,780	0	6,905,780
Payables to employees	0	0	254,619	0	254,619
Social insurance liabilities	0	0	340,985	0	340,985
Tax liabilities and subsidies	0	0	1,679,227	0	1,679,227
Other liabilities	0	0	4,630,949	0	4,630,949
Total current liabilities	0	0	20,736,054	0	20,736,054

Notes to the financial statements for the year ended 31 December 2022

4. Provisions

An overview of the provisions recognised in 2022 is presented in the table below:

	01/01/2022	Recognised	Applied	Reversed	Balance as of 31/12/2022
Non-current provisions, of which:	587,178	822,041	553,246	1,581	854,392
Statutory non-current provisions, of which:	0	0	0	0	0
Other non-current provisions, of which:	587,178	822,041	553,246	1,581	854,392
Retirement benefits	34,777	22,360	845	1,581	54,711
Provisions for drawback of lottery tickets	552,401	799,681	552,401	0	799,681
Current provisions, of which:	13,144,299	13,593,766	9,637,825	2,695,636	14,404,604
Statutory current provisions, of which:	382,806	355,007	382,806	0	355,007
Holiday pay including social security	382,806	355,007	382,806	0	355,007
Other short-term provisions, of which:	12,761,493	13,238,759	9,255,019	2,695,636	14,049,597
Provisions for drawback of lottery tickets	5,252,760	4,511,026	2,937,210	2,082,994	4,743,582
Provision for paid prizes	6,512,727	7,718,730	5,761,275	176,556	8,293,626
Remuneration of employees	899,966	887,787	471,484	428,484	887,785
Other reserves	57,640	63,736	46,650	7,602	67,124
Provision for financial statements and annual report	38,400	57,480	38,400	0	57,480
Total provisions	13,731,477	14,415,807	10,191,071	2,697,217	15,258,996

Provisions recognised during 2021 is presented in the table below:

	01/01/2021	Rec-ognised	Applied	Reversed	31/12/2021
Non-current provisions, of which:	609,726	11,186	31,961	1,773	587,178
Statutory long-term provisions, of which:	0	0	0	0	0
Other non-current provisions, of which:	609,726	11,186	31,961	1,773	587,178
Retirement benefits	31,608	11,186	6,244	1,773	34,777
Provisions for drawback of lottery tickets	578,118	0	25,717	0	552,401
Current provisions, of which:	21,476,753	10,682,029	8,033,056	10,981,427	13,144,299
Statutory current provisions, of which:	272,718	382,806	272,718	0	382,806
Holiday pay including social security	272,718	382,806	272,718	0	382,806
Other short-term provisions, of which:	21,204,035	10,299,223	7,760,338	10,981,427	12,761,493
Provisions for drawback of lottery tickets	5,154,146	5,251,601	3,738,964	1,414,023	5,252,760
Provision for paid prizes	7,440,540	4,052,075	3,793,597	1,186,291	6,512,727
Remuneration of employees	670,534	899,969	170,777	499,760	899,966
Other reserves	7,876,415	57,178	0	7,875,953	57,640
Provision for financial statements and annual report	62,400	38,400	57,000	5,400	38,400
Total provisions	22,086,479	10,693,215	8,065,017	10,983,200	13,731,477

Other provisions that were reversed in 2022 are provisions that had been recognised for litigation expenses.

In June 2021, the Constitutional Court rejected the complaint by LEMIKON LIMITED. This was the third and final decision affirming the unjustifiability of LEMIKON's claim against TIPOS and declaring that none of LEMIKON's rights as a party to the proceedings had been prejudiced in any. This followed the decision of the Supreme Court in 2019, which dismissed Lemikon's claim against TIPOS in its entirety, and the unsuccessful appeal by LEMIKON LIMITED decided by the Supreme Court at the end of 2020. In light of these decisions. The Company reversed the provision for litigation relating to LEMIKON LIMITED of EUR 7,852,124.

5. Accrued and deferred liabilities

Accrued expenses and deferred income is presented in the table below:

Item Name	As of 31 December 2022	As of 31 December 2021
Non-current accrued expenses, of which:	2,279,422	1,170,834
Outstanding immediate lottery levies	2,279,422	1,170,834
Current accrued expenses, of which:	20,190,350	17,824,999
Unpaid prize entitlements	12,263,776	9,351,512
Outstanding immediate lottery levies	7,896,434	8,452,659
Other	30,140	20,828
Non-current deferred income of which:	0	0
Current deferred income of which:	1,599,049	1,405,904
Subscription to lottery numbers	1,599,049	1,405,904
Total	24,068,821	20,401,737

Accrued expenses are mainly short-term accrued billings at year end and invoiced in.

1. Net turnover

A breakdown of the Company's net turnover structure is presented in the following table:

Item Name	2022	2021
Internally generated revenues of which:	1,266,757,587	978,375,522
Revenue from the sale of services	1,266,757,587	978,375,522
Other income from ordinary activities	1,343,905	831,305
Total net turnover	1,268,101,492	979,206,827

REVENUES

2. Internally generated revenue

The table below presents a breakdown of internally generated revenue by segment (sales of merchandise, services and other internally generated revenue). Because TIPOS only operates in Slovakia, there is no geographical breakdown.

Segment	2022	2021
Lottery games	321,097,954	289,371,477
Internet gaming	941,772,590	685,618,144
SMS lottery tickets	3,025,873	2,516,253
Non-lottery products	376,170	384,648
Other	485,000	485,000
Total	1,266,757,587	978,375,522

Notes to the financial statements for the year ended 31 December 2022

Revenue from lottery games is comprised of revenue from numerical lotteries and instant lotteries. Revenues from non-lottery activities is comprised of services provided to Slovak Telekom, a.s., Orange Slovensko, a.s. and O2 Slovakia, s.r.o. in connection with the recharging of mobile phone credits. All sales in 2021 and 2022 were made within Slovakia.

Revenues from games operated via the internet are comprised of internet casino games and odds betting in an internet gaming room.

3. Other operating and financial income

The table below presents revenue from capitalisation and from economic and financial activities:

	2022	2021
Other significant operating and financial income of which:	1,244,228	829,258
Proceeds from the sale of intangible assets and property, plant and equipment	942	764
Other	1,243,286	828,494
Financial income, of which:	99,678	2,047
Exchange-rate gains, of which:	1	6
Exchange-rate gains at yearend	1	0
Other significant financial income, of which:	99,677	2,041
Interest	99,677	2,041

COSTS

4. Operating and financial costs

A summary of the Company's expenses from operating and financing activities, excluding personnel costs, is set out in the table below

	2022	2021
Cost of services rendered, of which:	80,507,677	72,739,938
Audit costs of which:	74,376	44,388
Costs for the audit of separate financial statements	57,480	38,400
Other non-audit services	16,896	5,988
Other significant cost items for services rendered, of which:	80,433,301	72,695,550
Remuneration of collectors and points of sale	28,736,094	25,244,433
Costs of central HH operating systems	21,786,626	18,542,414
Cost of advertising and use of presentation rights	22,802,718	22,397,887
Rent	646,164	629,502
Legal, economic and other consultancy services	403,696	417,574
Other	6,058,003	5,463,740
Other significant operating costs of which:	1,084,369,298	818,155,129
Costs of winnings	1,083,849,284	821,775,622
Sponsorship and donations	195,000	254,783
Insurance premiums	91,457	113,972
Other	233,557	-3,989,248
Taxes and fees, of which:	61,290,411	53,157,593
Funding of the Gaming Regulatory Authority	1,272,689	1,078,512
Gaming levies	59,368,447	51,478,821
Other	649,275	600,260
Finance costs, of which:	482,046	418,554
Exchange-rate losses, of which:	4,040	1,480
Exchange-rate losses at year end	0	1,480
Other significant finance costs, of which:	478,006	417,074
Interest	5,579	4,720
Bank charges	472,427	412,354

Other services mainly include internet game sales support, repair and maintenance, travel, entertainment costs, software maintenance, telecommunication services, distribution costs, employee training costs and intangible assets whose cost does not exceed the Company's limit.

In 2021, other expenses from operations mainly comprised the reversal of the provision for litigation and the recognition of other provisions.

Notes to the financial statements for the year ended 31 December 2022

5. Personnel costs

A summary of the Company's personnel costs is set out in the table below:

	2022	2021
Personnel costs, of which:	7,926,376	7,979,464
Salaries and wages	4,983,902	5,136,515
Other employment-related costs	194,131	213,790
Social insurance	1,619,145	1,574,596
Health insurance	647,433	624,840
Social security	244,975	222,553
Retirement savings accounts	236,790	207,170

6. Taxes

Temporary differences and calculation of deferred tax:

	Balance as of 31/12/2021	Charged to equity	Recognised in the income statement	Balance as of 31/12/2022
Non-current assets	387,563	0	-222,877	164,686
Inventories	831,791	0	-150,604	681,187
Receivables	3,840,647	0	-564,237	3,276,410
Provisions	13,366,467	0	1,537,521	14,903,988
Other	6,481,563	0	2,117,684	8,599,247
Total	24,908,031	0	2,717,487	27,625,518
Income tax rate (%)	21 %	21 %	21 %	21 %
Deferred tax asset (+)/tax liability (-) calculated	5,230,687	0	570,672	5,801,359
Total deferred tax asset (+)/ tax liability (-) after rate change	5,230,687		5,230,687	5,230,687
Deferred tax asset recognised	5,230,687		5,230,687	5,230,687
Deferred tax liability	0		0	0

Other temporary differences are mainly unpaid commissions to agents.

A reconciliation income tax payable, deferred tax and profit before tax is presented in the table below:

	2022			2021		
	Tax base	Tax	Tax in %	Tax base	Tax	Tax in %
Profit (loss) before tax, of which:	30,560,347			24,049,502		
Theoretical tax		6,417,673	21%		5,050,395	21%
Unrecognised tax expense	437,180	91,808		578,734	121,534	
Other income (loss)	-8,190	-1,720		-3,510	-737	
Total		6,507,761	21%		5,171,192	22%
Income tax payable		7,078,433	23%		4,105,053	17%
Deferred tax asset (+)/tax liability (-)		-570,672	-2%		1,066,139	5%
Total tax		6,507,761	21%		5,171,192	22%

ASSETS AND LIABILITIES

The Company had no contingent assets and liabilities as of 31 December 2022.

SUBSEQUENT EVENTS

Mgr. Oliver Felszeghy, MBA, was elected Chairman of the Board of Directors and Chief Executive Officer on 23 January 2023. Mr Vladimír Škola, MBA was appointed to serve on the Supervisory Board on 17 January 2023. Margaréta Cehláriková, PhDr. was a member of the Supervisory Board until 16 January 2023.

On 1 February 2023, the amendment to Act No. 30/2019 on Gaming entered into effect, increasing the levy for the operation of internet games in an internet casino and the operation of fixed-odds betting in an internet gaming room from 22% to 27%.

RELATED PARTY TRANSACTIONS

1. Transactions between the Company and related parties

Transaction	Related party	2022	2021
Gaming levies	Controlling entity	59,368,447	51,478,821
Taxes	Other related parties	11,455,917	8,582,578
Contributions to the Gaming Regulatory Authority	Other related parties	1,272,689	1,078,512

Transaction	Related party	As of 31 December 2022	As of 31 December 2021
Other liabilities	Controlling entity	4,892,610	4,818,337
Tax liabilities	Other related parties	3,639,475	1,230,648
Deferred expenses	Controlling entity	10,175,855	9,623,494
Other receivables	Other related parties	18,865,022	19,363,363

Other payables within the consolidated entity comprise outstanding levies of EUR 4,449,830 (2021: EUR 4,369,813) (excluding the instant lottery levies referred to in note III(5)) and payables of the Gaming Regulatory Authority of EUR 442,780 (2021: EUR 448,524). Tax liabilities are comprised of income tax amounting to EUR 3,017,457 (2021: EUR 675,853) and other taxes and charges amounting to EUR 622,018 (2021: EUR 54,795).

Other receivables are comprised of financial collateral deposited in the Gaming Regulatory Authority's account totalling EUR 18,865,022 (2021: EUR EUR 19,363,363), of which current receivables amount to EUR 10,780,006 (2021: EUR 14,088,356) and non-current receivables amount to EUR 8,085,016 (2021: EUR 5,275,006).

2. Receipts and emoluments paid to members of the Board of Directors the Supervisory Board and any other statutory body

Item Name	Board of Directors		Supervisory Board		Total	
	2022	2021	2022	2021	2022	2021
Directors' and other fees	71,078	91,773	123,053	122,017	194,131	213,790
Company benefits to current members	71,078	91,773	123,053	122,017	194,131	213,790
Other, of which:	282	414	496	557	778	971
In-kind income	282	414	496	557	778	971
Total funds or other consideration used for private purposes	0	0	0	0	0	0
Total	71,360	92,187	123,549	122,574	194,909	214,761

OVERVIEW OF EQUITY MOVEMENTS

1. Statement of changes in equity

The tables below present changes in equity for the years ending 31 December 2021 and 31 December 2022:

Equity item	1 January 2022	Increases	Decreases	Transfers	As of 31/12/2022
Share capital	1,700,000	0	0	0	1,700,000
Legal reserve fund and indivisible fund	1,420,193	0	0	0	1,420,193
Other equity reserves	2,085,109	0	416,387	0	1,668,722
Retained earnings	16,996,981	0	0	12,742,164	29,739,145
Net income (loss)	18,878,310	24,052,586	6,136,146	-12,742,164	24,052,586
Total equity	41,080,593	24,052,586	6,552,533	0	58,580,646

Equity item	1 January 2022	Increases	Decreases	Transfers	As of 31/12/2021
Share capital	1,700,000	0	0	0	1,700,000
Legal reserve fund and indivisible fund	1,420,193	0	0	0	1,420,193
Other equity reserves	2,085,109	0	0	0	2,085,109
Retained earnings	10,820,928	0	0	6,176,053	16,996,981
Net income (loss)	9,632,260	18,878,310	3,456,207	-6,176,053	18,878,310
Total equity	25,658,490	18,878,310	3,456,207	0	41,080,593

The Company's share capital consists of 17 shares with a par value of EUR 100,000. All shareholders have the same rights. The Company generated net earnings per share of EUR 1,414,858.

2. Distribution of profits for the previous year 2022

Net profits for 2021 of EUR 18,878,310 were distributed as follows:

	Distribution of accounting profit 2021
Allocated to the social fund	100,000
Transferred to retained earnings	12,742,164
Distributed to shareholders and members of the Company's bodies	5,620,604
Other	415,542
Total	18,878,310

3. Distribution of 2022 profits

No distribution of 2022 profits had been proposed by the statutory body as at the date of the financial statements.

CASH FLOW STATEMENT

For the purpose of presenting the figures in the cash flow statement:

- Cash means, cash equivalents, cash in current accounts with banks or branches of foreign banks, overdrafts and cash in transit between cash in banks and cash on hand or between two bank accounts,
- Cash equivalents are short-term financial assets that are convertible into a known amount of cash and not subject to a risk of significant change in value within the next three months at the reporting date, for example, term deposits in bank accounts held for up to three months' notice, liquid securities held for trading and preference shares acquired by the entity that mature within three months of the end of the reporting year. The Company had term deposits with more than three months' notice (note III(7)) amounting to EUR 25,100,000 at yearend (2021: EUR 0), which are not considered to be cash equivalents for the purpose of the cash flow statement.
- Non-current financial assets (Note III.3) and current financial assets (Note III.7) relating to the bank guarantee for the operation of the Eurojackpot numerical lottery are not included in the cash flow statement.

Notes to the financial statements for the year ended 31 December 2022

The Company's cash flow statement was prepared using the direct method:

Line	Description	2022	2021
Cash flows from operating activities			
A.4.	Sales of services (+)	253,068,194	218,647,388
A.5.	Materials, energy and other non-current supplies acquired (-)	-3,125,571	-1,799,006
A.6.	Services (-)	-47,842,944	-46,363,450
	Staff costs (-)	-8,804,713	-8,587,119
A.8.	Taxes and duties paid except corporation tax (-)	-64,101,379	-57,853,263
A.15.	Other operating income unless attributable to investing or financing activities (+)	17,359,550	6,554,335
A.16.	Other operating expenses unless attributable to investing or financing activities (-)	-111,969,763	-94,938,287
*	Cash flows from operating activities, except inflows and outflows which are shown separately in other parts of the cash flow statement (+/-), (sum of A.1. to A.16.)	34,583,374	15,660,599
A.17.	Interest received, unless included in investing activities (+) ,(A.1. to A.16.)	865	1,851
A.18.	Interest paid, unless included in financing activities (-)	-5,606	-4,728
A.19.	Dividends and other profit-sharing received, unless included in investing activities (+)		
A.20.	Dividends and other profit-sharing paid out, unless included in financing activities (-)	-6,036,146	-3,456,207
*	Increase (decrease) in cash flows from operating activities (+/-), (total of A.1. to A.20.)	28,542,487	12,201,514
A.21.	Income tax (paid) refunded unless included in investing or financing activities (-/+)	-4,717,900	-5,001,382
A.22.	Extraordinary operating income (+)		
A.23.	Extraordinary operating expenses (-)	-49,794	-17,632
A.	Net cash flows from operating activities (total of A.1. to A.23.)	23,774,793	7,182,500
Cash flows from investing activities			
B.1.	Intangible assets acquired (-)	-72,436	-160,171
B.2.	Property, plant and equipment acquired (-)	-22,741	-194,907
B.5.	Property, plant and equipment sold (+)		
B.6.	Securities and interests in other entities sold except securities treated as cash equivalents and securities held for sale or trading (+)		
B.	Net cash flows from investing activities (sum of B.1. to B.20.)	-95,177	-355,079

Line	Description	2022	2021
Cash flows from financing activities			
C.8.	Extraordinary financial income (+)	1,301,164	
C.9.	Extraordinary financial expenses (-)	-25,100 000	
C.	Net cash flows from financing activities (total of C.1. to C.9.)	-23,798 836	
D.	Net increase (decrease) in cash and cash equivalents (total of A + B + C)	-119,220	6,827,422
E.	Cash and cash equivalents at the beginning of the reporting period (+/-)	55,336 563	48,509,789
F.	Increase (decrease) in cash and cash equivalents at the end of the reporting period before exchange-rate differences calculated at year end (+/-)	55,217,343	55,337,211
G.	Exchange-rate gains (losses) at year end (+/-)	-3,848	-648
H.	Cash and cash equivalents at the end of the reporting period, adjusted for year end exchange-rate differences (+/-)	55,213,495	55,336,563



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