

Annual Report and Financial Statements

Interactive Sports Limited

For the year ended 31 December 2022

Rousset Capital Limited**BALANCE SHEET AS AT 31 DECEMBER 2022**

Company number: 06135202

	<u>Note</u>	2022 £'000	2021 £'000
CURRENT ASSETS			
Trade and other receivables	3	23,333	23,333
CURRENT LIABILITIES			
Trade and other payables	4	(3,245)	(3,245)
NET ASSETS		<u>20,088</u>	<u>20,088</u>
EQUITY			
Issued share capital	5	-	-
Retained Earnings		20,088	20,088
TOTAL SHAREHOLDERS' FUNDS		<u>20,088</u>	<u>20,088</u>

For the year ended 31 December 2022, the Company was entitled to the audit exemption under section 480 of the Companies Act 2006 (the "Act").

Members have not required the Company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibility for:

- a) ensuring the Company keeps accounting records that comply with section 386 of the Act; and
- b) preparing financial statements that give a true and fair view of the state of affairs of the Company as at the end of the financial year, in accordance with the requirements of section 393 of the Act, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the Company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the board of directors on 17/07/2023 and signed on its behalf by



W LONGTON
Director

[Company Limited]

NOTES TO THE FINANCIAL STATEMENTS – FOR THE YEAR ENDED 31 DECEMBER 2022

1. CORPORATE INFORMATION

Interactive Sports Limited ('the Company') is a private company limited by shares incorporated and domiciled in England and Wales within the United Kingdom. The address of its registered office and principal place of business is 3rd Floor One New Change, London, England, EC4M 9AF.

The financial statements of the Company for the year ended 31 December 2022 were authorised for issue in accordance with a resolution of the directors.

2. BASIS OF PREPARATION

These financial statements were prepared in accordance with Financial Reporting Standard 101 Reduced Disclosure Framework (FRS 101) and in accordance with applicable accounting standards. The financial statements are prepared under the historical cost convention on a going concern basis.

3. TRADE AND OTHER RECEIVABLES

	2022	2021
	£'000	£'000
Amounts owed by group companies	23,333	23,333

Amounts owed by other group undertakings are included under amounts falling due within one year as they are repayable on demand and relate to trading and financing type transactions. These balances are repaid, and drawn down on a periodic basis.

4. TRADE AND OTHER PAYABLES

	2022	2021
	£'000	£'000
Amounts owed to group companies	3,245	3,245

Amounts owed to group undertakings are included under amounts falling due within one year where they are subject to repayment at any time by either the Lender or the Borrower giving written notice to the other.

5. CALLED UP SHARE CAPITAL

	2022	2021
	£	£
<i>Allotted, called up and fully paid:</i>		
1 (2021: 1) ordinary share of £1 each	1	1

The Company's share capital consists entirely of ordinary shares, accordingly all shares rank pari passu in all respects.

6. RELATED PARTY TRANSACTIONS

The Company has taken advantage of the exemption under paragraph 8(k) of FRS 101 not to disclose transactions with fellow wholly owned subsidiaries or the requirements of paragraph 17 of IAS 24 Key Management Compensation. There were no transactions with any other related parties in the year (2021: £nil).

7. IMMEDIATE AND ULTIMATE PARENT UNDERTAKING

The immediate parent undertaking of the Company as at 31 December 2022 is Sportingbet Holdings Limited, a company with the registered address 3rd Floor, One New Change, London, EC4M 9AF and the ultimate parent undertaking is Entain plc, a company with registered address; 32 Athol Street, Douglas, Isle of Man, IM1 1JB.

The only group preparing consolidated group financial statements which include the Company is Entain plc for the year ended 31 December 2022. Copies of the Annual Report and Financial Statements for Entain plc can be obtained from the registered office of the company at 3rd Floor One New Change, London, United Kingdom, EC4M 9AF.