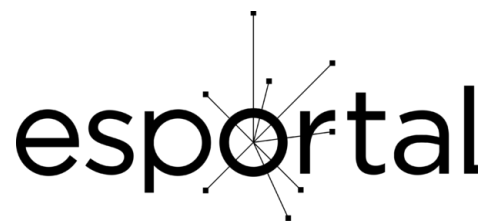




PROSPECT

regarding the sale of the business and the assets in the bankruptcies of

ESPORTAL GROUP AB and its subsidiaries



INFERNO ONLINE

Carler Law Firm, July 31, 2024

Advokatfirman Carler

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Background

On July 24, 2024, ESPORTAL GROUP AB, 556949-4056, and its subsidiaries Esportal AB, 559135-5341, Inferno Group AB, 559022-7319, Inferno Online Odenplan AB, 556505-6891, Inferno Online Surbrunnsgatan AB, 559173-0840, Inferno Online Skanstull AB, 556877-3179, Inferno Online Göteborg AB, 559368-5687, Inferno Online Södergatan AB, 559311-9398, and Inferno Online Täby Centrum AB, 559146-6387, (the "**Group**") were declared bankrupt. Attorney-at-law Peter Eriksson was appointed as the bankruptcy trustee in all nine bankruptcies.

The Group is the leading provider of gaming and esports experiences in the Nordic region. The Group consists of Esportal, which operates the largest digital platform for Counter-Strike 2 in the Nordic countries, as well as the gaming center chain Inferno Online with six central locations in Stockholm, Gothenburg, and Malmö, attracting over 500,000 visitors per year. With over 20 years of operation, Inferno Online is a well-established brand within the esports and gaming community and, with over 650 computers and consoles, has been listed in the Guinness Book of Records as the "World's Largest Gaming Center" since 2010.

At the time of the bankruptcy, the Group's operations were ongoing and had 107 employees, of which 47 were full-time employees. Additionally, there were contracts with 24 consultants, of which 14 worked full-time with the business. Since the bankruptcy declarations on July 24, the operations have continued in the care of each bankruptcy estate.

The bankruptcy estate hereby invites bids for the business and/or its assets.

The business and its assets

The assets offered for sale by the bankruptcy estates are:

- a) Fixed assets, mainly listed in [Appendix 1](#).
- b) Intangible assets
 1. Esportal's proprietary esports platform.
 2. Inferno Online's center management system.
 3. Domains according to [Appendix 2](#).
 4. Websites related to items in p. 1–2.
 5. Registered trademarks according to [Appendix 3](#).
 6. Other business identifiers belonging to the Group.
 7. Social media accounts according to [Appendix 4](#).
 8. Steam account including skins and in-game merchandise.
- c) List of customers
 1. Esportal AB (1,005,905 registered users, 4,510 paying customers)
 2. Inferno Group AB (167,145 registered users)
- d) The buyer's right to negotiate entry into the bankrupt companies' contracts, or otherwise make agreements with the respective contracting party, such as landlords, sponsors, and suppliers.
- e) Remaining stock of goods at the time of transfer. Details will be provided upon request.



Brief overview of the companies

Esportal Group AB

The company, which has served as the parent company of the Group, has provided overhead services and has established sponsorships and agreements with several of the largest consumer brands and conducted hundreds of esports and gaming events.

Esportal AB

The company operates a leading digital platform for tournaments and matchmaking, mainly focused on Counter-Strike 2. The company has a proprietary, self-developed eSports Service Platform with infrastructure and clients for managing user volumes for the operation and maintenance of both Esportal's and Inferno Online's activities.

With approximately 1 million registered players and around 20,000 monthly active users, the company holds a strong market position in the Nordics. The average playing time per user is about 2 hours per session, and approximately 600,000 matches are played each month. The platform includes a complete backend and frontend environment. It is a freemium platform that also offers users the option to pay for monthly or annual subscriptions. In addition to subscription revenues, the platform generates income through programmatic advertising revenues and advertiser-funded tournaments on the platform.

Inferno Group AB

Inferno Group AB is the parent company of the other Inferno Online companies (together referred to as the "**Inferno Group**"). The company owns and manages the Inferno Group's center management system, which includes customer, order, booking, license, and computer management systems. The company is a key counterpart in many of the Inferno Group's partnership agreements, and thereby has the rights to use and market itself together with these partners.

Inferno Online Odenplan AB

The company operates the Group's largest gaming center, located at Odenplan, Stockholm, with an area of 1,508 square meters. The gaming center has approximately 12,000 visits per month and offers around 330 computer stations as well as several console stations. Additionally, there is a restaurant kitchen and a TV-ready commentator studio connected with the production studio in Inferno Online Surbrunnsgatan AB. The company has subleased parts of the premises to Esportal Group AB, Inferno Online Surbrunnsgatan AB, and Brödernas Odenplan AB.

Inferno Online Surbrunnsgatan AB

The company's gaming center, operated under the name *Red Bull Gaming Sphere* in accordance with a license and collaboration agreement with Red Bull, is a well-visited gaming center that opened in 2020. Located on 255 square meters with an entrance from Surbrunnsgatan, it connects directly to Inferno Online Odenplan. The gaming center has approximately 2,000 visitors per month, with an average visit time of around 4.5 hours and an average spending of about 130 SEK per visit, which is 80% higher than at the other gaming centers. It offers around 70 computer stations, a fully equipped broadcast studio for media production and live broadcasts, and two bars that had an alcohol license prior to the bankruptcy. The center functions as a multi-arena for entertainment and often hosts events, LAN finals, after-work gatherings, sponsor-organized watch parties, and similar events. The company's operations have been conducted in a subleased premises from Inferno Online Odenplan AB.



Inferno Online Skanstull AB

This gaming center, covering 439 square meters, is located in Skanstull in Stockholm and has approximately 5,000 visits per month. It is the center with the second-highest average visit time, around 3 hours per visit. It offers around 112 computer stations and several console stations, as well as a restaurant kitchen.

Inferno Online Göteborg AB

Located in the heart of Kungssportsavenyn in Gothenburg, this gaming center covers an area of 863 square meters and has approximately 5,000 visits per month. The gaming center offers around 160 computer stations and several console stations, as well as a bar and a restaurant kitchen that had an alcohol license prior to the bankruptcy. The center opened in March 2023 and is therefore equipped with nearly new technology and hardware.

Inferno Online Södergatan AB

This gaming center is located on one of Malmö's largest pedestrian streets, near Stortorget. The gaming center covers an area of 1,101 square meters spread over two floors and attracts approximately 5,000 visitors per month. It offers around 120 computer stations and several console stations, as well as a bar and a restaurant kitchen that had an alcohol license prior to the bankruptcy.

Inferno Online Täby Centrum AB

The company's gaming center, located in the popular Täby Centrum, which offers over 200 shops and eateries, is a popular meeting place for children and young people in northern Stockholm, especially for birthday parties. The gaming center covers an area of 290 square meters and is visited by approximately 2,000 people per month. It offers around 68 computer stations and some console stations. The current lease contract has been terminated and runs until December 31, 2024.

Premises and landlords

See the summary in [Appendix 5](#).

Other essential agreements for the business

Esportal AB, which operates the online platform, has, in addition to previously mentioned agreements, essential agreements with suppliers such as Fagnet (game servers), OVH (hosting & database services), Google Cloud & Amazon Web Services (microservices & technical infrastructure), Pusher (technical provider for real-time events on the website), and Twilio (SMS provider for the website). Furthermore, the company operates its Counter-Strike 2 activities under a licensing and cooperation agreement with the game developer Valve Software.

The Inferno Group, in addition to previously mentioned agreements, also has essential agreements with Red Bull (regarding the operation of Inferno Online Surbrunnsgatan AB) and its major partners HP/OMEN, Logitech, and AOC. Additionally, the group's IT operations rely on operationally leased Windows licenses (currently from Dustin / De Lage Landen Finans). The group also has supplier agreements with major wholesalers and manufacturers such as Spendrups, Red Bull, and Coca-Cola.



Profit and Loss Statements for January 2024 - June 2024

See Appendix 6.

Collective Agreements

All employees have been terminated by the bankruptcy estate.

All employees in the Inferno Group are covered by collective agreements. Four employees are included in the "Tjänstemän" agreement, an agreement between Visita and Unionen. The rest of the employees are included in the "Riksavtalet", an agreement between Visita and the Hotel and Restaurant Workers' Union.

None of the employees in Esportal Group AB or Esportal AB are covered by any collective agreement.

General disclaimer and reservations

The bankruptcy estate transfers all property "as is". It is the responsibility of a buyer to carry out the required inspection of the property in order to clarify, e.g., the scope of the assets and to detect any errors and defects. The bankruptcy estate does not provide any guarantees regarding the accuracy and completeness of the information provided in this prospect or otherwise.

The bankruptcy estate makes no guarantees regarding the possibilities for a buyer to use or dispose of intellectual property rights. Use of transferred intellectual property rights is at the buyer's risk.

A takeover of assets covered by agreements regarding e.g. rent, leasing or installments require the approval of the other party in the respective agreement.

The bankruptcy estate reserves itself against any misspellings or inaccuracies in this prospect.

The bidding procedure

Bids are requested primarily on the business and assets as a whole, and, secondly, on parts of the assets.

Interested parties are hereby invited to present written bids on the assets as a whole or for parts of the assets addressed to the bankruptcy estate by sending an email to Freja Lindqvist at freja.lindqvist@carler.se on or before **the 6th of August 2024 at 13:00 CET**. All bids shall clearly specify the name and contact details of the bidder.

The highest bid may be communicated to the other bidders, who will then be given the opportunity to increase their bids within a short timeframe determined by the bankruptcy estate. The bankruptcy estate will not disclose the identities of the bidders.



The bankruptcy estate reserves the right to make its own assessment of bids placed, as well as the right to sell all or parts of the assets while the bidding procedure is in progress, as well as the right to extend the bidding period.

Inquiries regarding the fixed assets in Appendix 1 are answered by Pontus Bruno, pontus@lgruppen.com, +46(0)70-555 92 62.

Inquiries regarding the business and the assets are answered by Freja Lindqvist at freja.lindqvist@carler.se or +46 (0)72 601 38 14.

Carler Law firm and the bankruptcy estate process the personal data used in this bankruptcy document. For more information about Carler Law firm's and the bankruptcy estate's processing of personal data, please refer to our personal data policy at Carler Lar firm's website, www.carler.se.

ESPORTAL GROUP AB

esportal.se

esportalgroup.se

femaleleague.se

infernogaming.se

infernoonline.se

latrop.se

lemondogs.se

tele2gaming.se

esportal.nu

esportal.be

esportal.co.uk

esportal.com

esportal.cz

esportal.es

esportal.eu

esportal.fi

esportal.fr

esportal.group

esportal.info

esportal.me

esportal.nu

esportal.org

esportal.org.uk

esportal.pl

esportal.pt

esportal.se

esportal.tv

esportal.us

esportalgroup.com

esportalgroup.gg

esportalgroup.se

infernogaming.se

infernoonline.com

infernoonline.dk

infernoonline.fi

infernoonline.gg

infernoonline.se

latrop.se

lemondogs.com

lemondogs.eu

lemondogs.gg

lemondogs.info

lemondogs.net

lemondogs.org

lemondogs.se

esportal.com.br (Registrerat genom Dotkeeper Shield Whois/Name SRS AB)

esportal.de (Registrerat genom Dotkeeper Shield Whois/Name SRS AB)

esportal.no (Registrerat genom Dotkeeper/DOTKEEPER TWO LTD)

infernoonline.no (Registrerat genom Dotkeeper/DOTKEEPER TWO LTD)

Esportal AB

eskill.gg

esportal.dev

esportal.xyz

esportalgroup.io

infernoonline.xyz

Inferno Group AB

barnkalas-stockholm.se

barnkalasmalmo.se

infernoonlinegoteborg.se

infernoonlinemalmo.se

infernoonlineodenplan.se

infernoonlineplus.se

infernoonlinesodermalm.se

infernoonlinestockholm.se

infernoonlinetaby.se

kickoff-goteborg.se

kickoff-stockholm.se

kickoffmalmo.se

rbgs.se

stga.se

Esportal AB

- ESportal (ord)
 - Registrerat i EU, UK, USA och NO.
- ESportal (logotyp)
 - Registrerat i RU och UA
- SKOLKAMPEN (ord)
 - Pågående registreringsprocess i EU och NO.

Inferno Group AB

- INFERNO ONLINE (ord + logotyp)
 - Registrerat i EU.
 - Pågående registreringsprocess i NO.

Esportal Group AB

- LinkedIn: Esportal Group

Esportal AB

- Facebook: Esportal
- Instagram: Esportal, EsportalSE, EsportalPolska, EsportalGER, EsportalDK, EsportalNO, EsportalFI, EsportalBaltic
- X: EsportalSE
- Twitch: Esportal
- YouTube: EsportalTV

Inferno Group AB

- Facebook: Inferno Online
- Instagram: inferno_online
- TikTok: infernoonline
- X: infernoonline
- Twitch: iostudios
- LinkedIn: Inferno Online

Inferno Online Surbrunnsgatan AB

- Instagram: inferno_online_bar

Inferno Online Göteborg AB

- Instagram: inferno_onlinegbg
- TikTok: infernoonlinegbg

Inferno Online Södergatan AB

- TikTok: infernomalmo

Bolag	Årshyra	Postort	Postadress	Postnr	Hyresvärd	Övrigt
Inferno Online Odenplan AB	5 216 499	Stockholm	Odengatan 60	113 22	Andelsägarna i Stockholm Orion 14 genom Katinla AB	Bolaget hyr ut delar av lokalen till Brödernas Odenplan AB, samt till koncernbolag enligt nedan.
Esportal Group AB	719 591	Stockholm	Odengatan 60	113 22	Inferno Online Odenplan AB	Andrahandskontrakt.
Inferno Online Surbrunnsgatan AB	1 567 560	Stockholm	Odengatan 60	113 22	Inferno Online Odenplan AB	Andrahandskontrakt.
Inferno Online Göteborg AB	2 589 000	Göteborg	Kristinelundsgatan 13	411 37	Balder Ädelstenen AB	
Inferno Online Skanstull AB	1 080 000	Stockholm	Ringvägen 125	116 61	Familjebostäder AB	
Inferno Online Södergatan AB	1 525 000	Malmö	Södergatan 14	211 34	Vasakronan Fastigheter AB	
Inferno Online Täby Centrum AB	1 261 500	Täby	Täby Centrum	183 34	Rodamco Täby Centrum KB	Uppsagt innan konkursen, löper till och med 31 december 2024.

*Beloppet under årshyra exkluderar kostnader såsom el, värme, vatten, avfallshantering, fastighetsbeskattning, avtalade omsättningshyrestillägg, moms och övriga dylika kostnader. Uppgiften är hämtad från hyresavtalen och omfattar ej eventuella avtalade indexhöjningar.

Esportal AB
Esportal Group AB
Profit and Loss
From Jan 2024 to Jun 2024

Financial Row	Amount
Sales	
3000 - Revenue	
3050 - Intercompany Transactions	
3601 - Intercompany management fee	SEK 3 966 500,00
Total - 3050 - Intercompany Transactions	SEK 3 966 500,00
3504 - Other external revenue	SEK 6 650,00
3999 - Roundings	-SEK 1,66
Total - 3000 - Revenue	SEK 3 973 148,34
Total - Sales	SEK 3 973 148,34
Gross Profit	SEK 3 973 148,34
Overheads	
5000 - Buildings	
5011 - Rent Intercompany	SEK 359 795,52
5021 - Electricity Cost Intercompany	SEK 24 000,00
5060 - Cleaning	SEK 24 920,00
Total - 5000 - Buildings	SEK 408 715,52
5200 - Equipment, tools and software	
5420 - Software	SEK 356 719,62
6101 - Office supplies	SEK 25 349,77
Total - 5200 - Equipment, tools and software	SEK 382 069,39
5800 - Travel costs	
5810 - Cost of travel, Buss, Flight etc	SEK 13 756,46
Total - 5800 - Travel costs	SEK 13 756,46
5900 - Marketing	
5915 - Social media	SEK 999,70
5930 - Advertising matter and direct marketing	SEK 2 466,40
Total - 5900 - Marketing	SEK 3 466,10
6000 - Representation	
6071 - External representation, deductible	SEK 185,98
6072 - External representation, non-deductible	SEK 9 771,06
6901 - Conference	SEK 39 741,20
7632 - Internal representation, non deductible	SEK 20 256,59
Total - 6000 - Representation	SEK 69 954,83
6100 - Phone and postage	
5710 - Freight, carriage and insurance premiums for goods	SEK 1 800,00
6210 - Telecommunication	SEK 30 315,62
Total - 6100 - Phone and postage	SEK 32 115,62
6300 - General and administration expenses	
6310 - Corporate insurance	SEK 119 972,00
6590 - Other external costs	SEK 4 995,47
6991 - Other external expenses, deductible	SEK 4 412,11
6992 - Other external expenses, non-deductible	SEK 1 299,05
Total - 6300 - General and administration expenses	SEK 130 678,63
6400 - Legal and audit	
6530 - Audit	SEK 88 912,00
6580 - Legal costs	SEK 69 570,00
Total - 6400 - Legal and audit	SEK 158 482,00
6500 - Services and consulting	
6541 - IT services	SEK 379 798,74
6544 - IT development - Services and subscriptions	SEK 6 193,46
6546 - IT product development - Services and subscriptions	SEK 26 323,20
6550 - Consulting fees	SEK 634 550,40
Total - 6500 - Services and consulting	SEK 1 046 865,80
6600 - Bank costs and fees	
6570 - Banking costs	SEK 31 365,74
Total - 6600 - Bank costs and fees	SEK 31 365,74
7000 - Personnel cost	
7011 - Holiday payment to employees under collective agreement	SEK 347 600,01

7081 - Sick pay to employees under collective agreement	SEK 4 874,84
7210 - Salaries	SEK 2 293 490,35
7240 - Board of directors compensation	-SEK 49 702,00
7290 - Change in holiday debt	-SEK 198 402,10
7310 - Foreign Salaries Deals	SEK 588,65
7311 - Statutory Employer Contributions Deals	SEK 41 527,65
7312 - Management Fees Deals	SEK 11 479,68
7412 - Individual pension insurance premiums	SEK 360 525,26
7510 - Social security contributions 31,42%	SEK 916 595,80
7519 - Social charges on holiday payment	-SEK 62 339,29
7570 - Staff insurance	SEK 331,00
7690 - Other personnel costs	SEK 27 631,53
Total - 7000 - Personnel cost	SEK 3 694 201,38
7800 - Depreciation expenses	
7816 - Depreciation of rented premises	SEK 58 235,28
7832 - Depreciation of material assets	SEK 3 105,64
7835 - Depreciation of computers	SEK 13 486,10
Total - 7800 - Depreciation expenses	SEK 74 827,02
Total - Overheads	SEK 6 046 498,49
Operating Profit	-SEK 2 073 350,15
Other Income	
8200 - Other income	
8313 - Interest income on short-term receivables	SEK 1 534,00
8350 - Other financial income	SEK 21 746,15
Total - 8200 - Other income	SEK 23 280,15
Total - Other Income	SEK 23 280,15
Other Expenses	
8400 - Financial items	
8336 - FX losses on current receivables and investments	
3998 - Rounding Gain/Loss	-SEK 0,01
Total - 8336 - FX losses on current receivables and in	-SEK 0,01
8410 - Interest expense on long-term liabilities	-SEK 794 079,77
8422 - Penalty interest on accounts payables	-SEK 2 156,85
8423 - Interest expense - tax related	SEK 385,00
Total - 8400 - Financial items	-SEK 795 851,63
8482 - Unrealized Gain/Loss	SEK 6 242,43
8483 - Realized Gain/Loss	-SEK 762,49
Total - Other Expenses	-SEK 790 371,69
Net Profit/(Loss)	-SEK 2 840 441,69

Esportal AB
Esportal Group AB : Esportal AB
Profit and Loss
From Jan 2024 to Jun 2024

Financial Row	Amount
Sales	
3000 - Revenue	
3010 - B2C	SEK 3 342 188,07
3031 - B2B	
3031 - B2B	SEK 1 255 407,65
3032 - B2B (Revenue Recognition)	SEK 5 182 788,69
Total - 3031 - B2B	SEK 6 438 196,34
3501 - Programmatic banner	SEK 72 430,96
3504 - Other external revenue	SEK 79,60
3960 - FX gains on short term assets/liabilities	-SEK 49,60
3997 - Statutory sick pay	SEK 123 854,00
3999 - Roundings	-SEK 23,06
Total - 3000 - Revenue	SEK 9 976 676,31
Total - Sales	SEK 9 976 676,31
Purchases	
4000 - Cost of Goods Sold	
4011 - Adyen commission	SEK 104 304,10
4012 - Paypal commission	SEK 34 650,28
4020 - B2B	SEK 2 263 244,83
4030 - Server hosting	SEK 299 783,15
4055 - Price money - pass on	SEK 347 094,04
Total - 4000 - Cost of Goods Sold	SEK 3 049 076,40
Total - Purchases	SEK 3 049 076,40
Gross Profit	SEK 6 927 599,91
Overheads	
5000 - Buildings	
5020 - Electricity	SEK 219,93
Total - 5000 - Buildings	SEK 219,93
5200 - Equipment, tools and software	
5410 - Consumable equipment	SEK 2 926,32
5420 - Software	SEK 106 133,70
5460 - Consumable materials	SEK 7 459,30
6101 - Office supplies	SEK 280,36
Total - 5200 - Equipment, tools and software	SEK 116 799,68
5800 - Travel costs	
5810 - Cost of travel, Buss, Flight etc	SEK 71 681,26
5813 - Other tickets	SEK 3 478,30
5831 - Accommodations (hotels etc.)	SEK 6 345,54
Total - 5800 - Travel costs	SEK 81 505,10
5900 - Marketing	
5910 - Events/IPs	SEK 159,20
5915 - Social media	SEK 242 448,53
5916 - Influencers and streamers	SEK 171 595,27
5917 - Teams & organizations	SEK 216 368,64
5918 - Skins, price money and Merchandising	SEK 469 712,91
Total - 5900 - Marketing	SEK 1 100 284,55
6000 - Representation	
6071 - External representation, deductible	SEK 2 797,64
6072 - External representation, non-deductible	SEK 18 199,09
7632 - Internal representation, non deductible	SEK 18 640,55
Total - 6000 - Representation	SEK 39 637,28
6062 - Debt collecting expenses	-SEK 190,80
6100 - Phone and postage	
6210 - Telecommunication	SEK 3 626,66
Total - 6100 - Phone and postage	SEK 3 626,66
6300 - General and administration expenses	
6590 - Other external costs	SEK 2 240,40
6981 - Association fees, deductible	SEK 8 940,00

7960 - FX losses on short-term liabilities	SEK 309,99
Total - 6300 - General and administration expenses	SEK 11 490,39
6400 - Legal and audit	
6530 - Audit	SEK 10 729,60
6580 - Legal costs	SEK 4 519,00
Total - 6400 - Legal and audit	SEK 15 248,60
6500 - Services and consulting	
6541 - IT services	SEK 227 441,09
6543 - IT development	SEK 220 077,51
6544 - IT development - Services and subscriptions	SEK 134 923,20
6545 - IT product development	SEK 120 883,17
6546 - IT product development - Services and subscriptio	SEK 69 551,32
6547 - Operations	SEK 517 750,44
6550 - Consulting fees	SEK 1 289 849,69
Total - 6500 - Services and consulting	SEK 2 580 476,42
6600 - Bank costs and fees	
6570 - Banking costs	SEK 11 529,39
Total - 6600 - Bank costs and fees	SEK 11 529,39
7000 - Personnel cost	
7010 - Salaries to employees under collective agreement	SEK 62 695,60
7011 - Holiday payment to employees under collective ag	SEK 353 856,45
7020 - Project employment - Country managers & Admin	SEK 1 336,62
7081 - Sick pay to employees under collective agreement	SEK 6 980,56
7210 - Salaries	SEK 2 510 376,83
7211 - Admin & Country Manager Staff (Cross Border)	SEK 696 218,28
7220 - Sales provision	SEK 72 504,00
7240 - Board of directors compensation	SEK 120 000,00
7290 - Change in holiday debt	-SEK 44 601,97
7311 - Statutory Employer Contributions Deals	SEK 24 546,93
7312 - Management Fees Deals	SEK 34 456,61
7510 - Social security contributions 31,42%	SEK 941 466,00
7511 - Social security contributions foreign	SEK 4 911,66
7519 - Social charges on holiday payment	-SEK 10 881,00
7570 - Staff insurance	SEK 98,00
7690 - Other personnel costs	SEK 3 849,19
7691 - Recruiting fees	SEK 180 000,00
Total - 7000 - Personnel cost	SEK 4 957 813,76
7800 - Depreciation expenses	
7810 - Depreciation of immaterial assets	SEK 4 762 442,46
7832 - Depreciation of material assets	SEK 3 500,43
7835 - Depreciation of computers	SEK 41 062,37
Total - 7800 - Depreciation expenses	SEK 4 807 005,26
7900 - Intercompany cost - Overheads	
7940 - Intercompany - Management Fees from Esportal C	SEK 2 583 500,00
Total - 7900 - Intercompany cost - Overheads	SEK 2 583 500,00
Total - Overheads	SEK 16 308 946,22
Operating Profit	-SEK 9 381 346,31
Other Income	
8200 - Other income	
8313 - Interest income on short-term receivables	SEK 10 255,00
Total - 8200 - Other income	SEK 10 255,00
Total - Other Income	SEK 10 255,00
Other Expenses	
8400 - Financial items	
8336 - FX losses on current receivables and investments	
3998 - Rounding Gain/Loss	-SEK 0,02
Total - 8336 - FX losses on current receivables and in	-SEK 0,02
8422 - Penalty interest on accounts payables	-SEK 1 766,92
8423 - Interest expense - tax related	-SEK 171 018,99
Total - 8400 - Financial items	-SEK 172 785,93
8482 - Unrealized Gain/Loss	SEK 64 831,96
8483 - Realized Gain/Loss	-SEK 7 596,59
Total - Other Expenses	-SEK 115 550,56
Net Profit/(Loss)	-SEK 9 486 641,87

Esportal AB
Esportal Group AB : Inferno Group AB
Profit and Loss
From Jan 2024 to Jun 2024

Financial Row	Amount
Sales	
3000 - Revenue	
3031 - B2B	
3031 - B2B	SEK 215 518,80
3032 - B2B (Revenue Recognition)	SEK 560 700,00
Total - 3031 - B2B	SEK 776 218,80
3041 - Sponsorship	
3041 - Sponsorship	SEK 1 279 178,80
3042 - Sponsorship (Revenue Recognition)	SEK 357 957,81
Total - 3041 - Sponsorship	SEK 1 637 136,61
3050 - Intercompany Transactions	
3601 - Intercompany management fee	SEK 2 492 999,00
Total - 3050 - Intercompany Transactions	SEK 2 492 999,00
3504 - Other external revenue	SEK 292 830,90
3999 - Roundings	SEK 2,28
Total - 3000 - Revenue	SEK 5 199 187,59
Total - Sales	SEK 5 199 187,59
Purchases	
4000 - Cost of Goods Sold	
4010 - B2C costs	SEK 4 010,88
4020 - B2B	SEK 35 593,86
Total - 4000 - Cost of Goods Sold	SEK 39 604,74
Total - Purchases	SEK 39 604,74
Gross Profit	SEK 5 159 582,85
Overheads	
5000 - Buildings	
5020 - Electricity	SEK 2 664,00
Total - 5000 - Buildings	SEK 2 664,00
5200 - Equipment, tools and software	
5210 - Equipment to Inferno	SEK 86 304,14
5420 - Software	SEK 266 148,34
5450 - Costs counter	SEK 9 720,00
5460 - Consumable materials	SEK 1 129,25
6101 - Office supplies	SEK 2 374,16
Total - 5200 - Equipment, tools and software	SEK 365 675,89
5800 - Travel costs	
5810 - Cost of travel, Buss, Flight etc	SEK 10 305,08
5820 - Rental car	-SEK 8 826,00
Total - 5800 - Travel costs	SEK 1 479,08
5900 - Marketing	
5915 - Social media	SEK 58 153,87
5918 - Skins, price money and Merchandising	SEK 43 116,10
5919 - Graphics & Video editing	SEK 6 625,02
5930 - Advertising matter and direct marketing	-SEK 132 818,40
Total - 5900 - Marketing	-SEK 24 923,41
6000 - Representation	
6072 - External representation, non-deductible	SEK 3 581,63
7632 - Internal representation, non deductible	SEK 12 040,62
Total - 6000 - Representation	SEK 15 622,25
6100 - Phone and postage	
5710 - Freight, carriage and insurance premiums for gooc	SEK 1 895,20
6210 - Telecommunication	SEK 3 325,40
Total - 6100 - Phone and postage	SEK 5 220,60
6300 - General and administration expenses	
6981 - Association fees, deductible	SEK 3 974,40
6982 - Association fees, non-deductible	SEK 3 783,00
Total - 6300 - General and administration expenses	SEK 7 757,40
6400 - Legal and audit	

6530 - Audit	SEK 26 168,00
6580 - Legal costs	SEK 5 600,02
Total - 6400 - Legal and audit	SEK 31 768,02
6500 - Services and consulting	
6541 - IT services	SEK 329 520,95
6542 - IT services - Consultants	SEK 342 924,00
6543 - IT development	SEK 1 096,81
6550 - Consulting fees	SEK 450 525,00
Total - 6500 - Services and consulting	SEK 1 124 066,76
6600 - Bank costs and fees	
6570 - Banking costs	SEK 7 744,10
Total - 6600 - Bank costs and fees	SEK 7 744,10
7000 - Personnel cost	
7010 - Salaries to employees under collective agreement	SEK 70 454,70
7011 - Holiday payment to employees under collective ag	SEK 109 778,79
7012 - Salaries - Hourly wage employees Inferno	SEK 2 637,51
7081 - Sick pay to employees under collective agreement	SEK 2 806,52
7210 - Salaries	SEK 618 230,48
7220 - Sales provision	SEK 8 222,00
7290 - Change in holiday debt	-SEK 4 093,65
7399 - Benefits, contra account	SEK 811,90
7412 - Individual pension insurance premiums	SEK 91 511,51
7510 - Social security contributions 31,42%	SEK 255 169,71
7519 - Social charges on holiday payment	-SEK 1 287,00
7570 - Staff insurance	SEK 2 015,83
7690 - Other personnel costs	SEK 33 430,22
Total - 7000 - Personnel cost	SEK 1 189 688,52
7800 - Depreciation expenses	
7832 - Depreciation of material assets	SEK 7 025,12
Total - 7800 - Depreciation expenses	SEK 7 025,12
7900 - Intercompany cost - Overheads	
7940 - Intercompany - Management Fees from Esportal C	SEK 1 383 000,00
Total - 7900 - Intercompany cost - Overheads	SEK 1 383 000,00
Total - Overheads	SEK 4 116 788,33
Operating Profit	SEK 1 042 794,52
Other Income	
8200 - Other income	
8313 - Interest income on short-term receivables	SEK 1 180,75
Total - 8200 - Other income	SEK 1 180,75
Total - Other Income	SEK 1 180,75
Other Expenses	
8400 - Financial items	
8422 - Penalty interest on accounts payables	-SEK 537,00
8423 - Interest expense - tax related	-SEK 618,00
Total - 8400 - Financial items	-SEK 1 155,00
8482 - Unrealized Gain/Loss	-SEK 650,40
8483 - Realized Gain/Loss	-SEK 6 010,95
Total - Other Expenses	-SEK 7 816,35
Net Profit/(Loss)	SEK 1 036 158,92

Esportal AB
Esportal Group AB : Inferno Group AB : Inferno Online Odenplan AB
Profit and Loss
From Jan 2024 to Jun 2024

Financial Row	Amount
Sales	
3000 - Revenue	
3010 - B2C	
3011 - B2C - Kiosk	SEK 1 898 249,83
3012 - B2C - Alcohol	SEK 190,82
3013 - B2C - Time	SEK 4 460 868,78
Total - 3010 - B2C	SEK 6 359 309,43
3031 - B2B	SEK 221 600,00
3050 - Intercompany Transactions	
3602 - Rent Income Intercompany	SEK 1 143 575,52
3603 - Electricity Revenue Intercompany	SEK 84 000,00
Total - 3050 - Intercompany Transactions	SEK 1 227 575,52
3502 - Rental and lease income	SEK 301 990,20
3504 - Other external revenue	SEK 2 750,00
3997 - Statutory sick pay	SEK 39 201,00
3999 - Roundings	SEK 4,16
Total - 3000 - Revenue	SEK 8 152 430,31
Total - Sales	SEK 8 152 430,31
Purchases	
4000 - Cost of Goods Sold	
4010 - B2C costs	
4010 - B2C costs	SEK 1 403 346,72
Total - 4010 - B2C costs	SEK 1 403 346,72
4020 - B2B	SEK 33 059,16
4021 - B2B Freight cost	SEK 858,00
4732 - Discounts received	-SEK 65 758,00
Total - 4000 - Cost of Goods Sold	SEK 1 371 505,88
Total - Purchases	SEK 1 371 505,88
Gross Profit	SEK 6 780 924,43
Overheads	
5000 - Buildings	
5010 - Rent	SEK 3 542 287,20
5020 - Electricity	SEK 474 408,21
5040 - Water and sewerage	SEK 40 323,30
5055 - Fittings belonging to premises	SEK 1 144,80
5060 - Cleaning	SEK 17 971,20
5090 - Other costs of rented premises	SEK 41 449,39
Total - 5000 - Buildings	SEK 4 117 584,10
5200 - Equipment, tools and software	
5210 - Equipment to Inferno	SEK 60 376,49
5220 - Hire of equipment and tools	SEK 3 166,67
5410 - Consumable equipment	SEK 2 898,66
5420 - Software	SEK 91 487,97
5450 - Costs counter	SEK 52 894,80
5460 - Consumable materials	SEK 22 006,88
Total - 5200 - Equipment, tools and software	SEK 232 831,47
5900 - Marketing	
5918 - Skins, price money and Merchandising	SEK 15 170,45
5930 - Advertising matter and direct marketing	SEK 5 000,00
Total - 5900 - Marketing	SEK 20 170,45
6100 - Phone and postage	
5710 - Freight, carriage and insurance premiums for gooc	SEK 1 170,40
6210 - Telecommunication	SEK 14 604,43
Total - 6100 - Phone and postage	SEK 15 774,83
6300 - General and administration expenses	
6590 - Other external costs	SEK 265 341,55
6981 - Association fees, deductible	SEK 5 640,80
6982 - Association fees, non-deductible	SEK 4 120,00

Total - 6300 - General and administration expenses	SEK 275 102,35
6400 - Legal and audit	
6530 - Audit	SEK 31 410,40
Total - 6400 - Legal and audit	SEK 31 410,40
6500 - Services and consulting	
6370 - Security services	SEK 39 826,94
6541 - IT services	SEK 50 097,75
6544 - IT development - Services and subscriptions	SEK 10 000,02
6550 - Consulting fees	SEK 1 641,60
Total - 6500 - Services and consulting	SEK 101 566,31
6600 - Bank costs and fees	
6570 - Banking costs	SEK 19 488,31
6630 - Bank fees iZettle	SEK 20 673,18
6640 - Bank fees Stripe	SEK 4 862,87
Total - 6600 - Bank costs and fees	SEK 45 024,36
7000 - Personnel cost	
7010 - Salaries to employees under collective agreement	SEK 146 657,28
7011 - Holiday payment to employees under collective ag	SEK 139 779,48
7012 - Salaries - Hourly wage employees Inferno	SEK 1 455 994,68
7081 - Sick pay to employees under collective agreement	SEK 26 589,28
7210 - Salaries	SEK 112 024,28
7212 - Accrued Payroll	SEK 2 453,76
7290 - Change in holiday debt	-SEK 73 701,28
7412 - Individual pension insurance premiums	SEK 80 265,80
7510 - Social security contributions 31,42%	SEK 590 857,84
7519 - Social charges on holiday payment	-SEK 23 156,95
7570 - Staff insurance	SEK 4 910,79
7690 - Other personnel costs	-SEK 5 348,56
Total - 7000 - Personnel cost	SEK 2 457 326,40
7800 - Depreciation expenses	
7816 - Depreciation of rented premises	SEK 133 607,40
7832 - Depreciation of material assets	SEK 138 407,15
7833 - Depreciation of installations	SEK 34 724,58
7835 - Depreciation of computers	SEK 464 143,64
7840 - Depreciation on cost of improvements to rented pr	SEK 42 924,42
Total - 7800 - Depreciation expenses	SEK 813 807,19
7900 - Intercompany cost - Overheads	
7941 - Intercompany - Management Fees from Inferno Gi	SEK 927 267,00
Total - 7900 - Intercompany cost - Overheads	SEK 927 267,00
Total - Overheads	SEK 9 037 864,86
Operating Profit	-SEK 2 256 940,43
Other Income	
8200 - Other income	
8313 - Interest income on short-term receivables	-SEK 3 227,00
Total - 8200 - Other income	-SEK 3 227,00
Total - Other Income	-SEK 3 227,00
Other Expenses	
8400 - Financial items	
8410 - Interest expense on long-term liabilities	-SEK 162,00
8422 - Penalty interest on accounts payables	-SEK 13 988,32
8423 - Interest expense - tax related	-SEK 10 711,00
Total - 8400 - Financial items	-SEK 24 861,32
8482 - Unrealized Gain/Loss	SEK 39,29
8483 - Realized Gain/Loss	-SEK 255,72
Total - Other Expenses	-SEK 25 077,75
Net Profit/(Loss)	-SEK 2 285 245,18

Esportal AB
Esportal Group AB : Inferno Group AB : Inferno Online Surbrunnsgatan AB
Profit and Loss
From Jan 2024 to Jun 2024

Financial Row	Amount
Sales	
3000 - Revenue	
3010 - B2C	
3011 - B2C - Kiosk	SEK 327 077,21
3012 - B2C - Alcohol	SEK 1 204 067,52
3013 - B2C - Time	SEK 1 154 458,99
Total - 3010 - B2C	SEK 2 685 603,72
3031 - B2B	
3031 - B2B	SEK 358 308,00
3032 - B2B (Revenue Recognition)	SEK 51 182,40
Total - 3031 - B2B	SEK 409 490,40
3997 - Statutory sick pay	SEK 45 556,00
3999 - Roundings	SEK 3,13
Total - 3000 - Revenue	SEK 3 140 653,25
Total - Sales	SEK 3 140 653,25
Purchases	
4000 - Cost of Goods Sold	
4010 - B2C costs	
4010 - B2C costs	SEK 929 905,35
Total - 4010 - B2C costs	SEK 929 905,35
4020 - B2B	SEK 82 071,48
4732 - Discounts received	-SEK 10,75
Total - 4000 - Cost of Goods Sold	SEK 1 011 966,08
Total - Purchases	SEK 1 011 966,08
Gross Profit	SEK 2 128 687,17
Overheads	
5000 - Buildings	
5011 - Rent Intercompany	SEK 783 780,00
5020 - Electricity	SEK 17 797,86
5021 - Electricity Cost Intercompany	SEK 60 000,00
5090 - Other costs of rented premises	SEK 41 582,12
Total - 5000 - Buildings	SEK 903 159,98
5200 - Equipment, tools and software	
5210 - Equipment to Inferno	-SEK 8 050,00
5220 - Hire of equipment and tools	SEK 25 817,31
5420 - Software	SEK 33 157,40
5450 - Costs counter	SEK 18 067,80
5460 - Consumable materials	SEK 1 100,80
Total - 5200 - Equipment, tools and software	SEK 70 093,31
5900 - Marketing	
5930 - Advertising matter and direct marketing	SEK 65 582,40
Total - 5900 - Marketing	SEK 65 582,40
6100 - Phone and postage	
6210 - Telecommunication	SEK 787,20
Total - 6100 - Phone and postage	SEK 787,20
6300 - General and administration expenses	
6590 - Other external costs	-SEK 19 469,24
6910 - License fees and royalties	SEK 7 346,46
6981 - Association fees, deductible	SEK 2 363,20
6982 - Association fees, non-deductible	SEK 3 457,00
Total - 6300 - General and administration expenses	-SEK 6 302,58
6400 - Legal and audit	
6530 - Audit	SEK 8 704,80
6950 - Fees to regulatory authorities	SEK 22 239,20
Total - 6400 - Legal and audit	SEK 30 944,00
6500 - Services and consulting	
6550 - Consulting fees	SEK 14 000,00
Total - 6500 - Services and consulting	SEK 14 000,00

6600 - Bank costs and fees	
6570 - Banking costs	SEK 14 011,95
6630 - Bank fees iZettle	SEK 6 195,96
6640 - Bank fees Stripe	SEK 3 944,13
Total - 6600 - Bank costs and fees	SEK 24 152,04
7000 - Personnel cost	
7011 - Holiday payment to employees under collective ag	SEK 64 094,89
7012 - Salaries - Hourly wage employees Inferno	SEK 614 414,47
7081 - Sick pay to employees under collective agreement	SEK 9 252,64
7290 - Change in holiday debt	SEK 15 983,19
7412 - Individual pension insurance premiums	-SEK 4 779,12
7510 - Social security contributions 31,42%	SEK 216 094,83
7519 - Social charges on holiday payment	SEK 5 021,92
7570 - Staff insurance	SEK 8 398,80
7690 - Other personnel costs	SEK 2 947,75
Total - 7000 - Personnel cost	SEK 931 429,37
7800 - Depreciation expenses	
7816 - Depreciation of rented premises	SEK 24 454,56
7832 - Depreciation of material assets	SEK 73 647,78
7833 - Depreciation of installations	SEK 131 482,24
7835 - Depreciation of computers	SEK 2 266,50
7840 - Depreciation on cost of improvements to rented pr	SEK 8 599,98
Total - 7800 - Depreciation expenses	SEK 240 451,06
7900 - Intercompany cost - Overheads	
7941 - Intercompany - Management Fees from Inferno Gi	SEK 402 336,00
Total - 7900 - Intercompany cost - Overheads	SEK 402 336,00
Total - Overheads	SEK 2 676 632,78
Operating Profit	-SEK 547 945,61
Other Income	
8200 - Other income	
8313 - Interest income on short-term receivables	-SEK 103,00
Total - 8200 - Other income	-SEK 103,00
Total - Other Income	-SEK 103,00
Other Expenses	
8400 - Financial items	
8422 - Penalty interest on accounts payables	-SEK 1 187,23
8423 - Interest expense - tax related	-SEK 606,00
Total - 8400 - Financial items	-SEK 1 793,23
Total - Other Expenses	-SEK 1 793,23
Net Profit/(Loss)	-SEK 549 841,84

Esportal AB
Esportal Group AB : Inferno Group AB : Inferno Online Skanstull AB
Profit and Loss
From Jan 2024 to Jun 2024

Financial Row	Amount
Sales	
3000 - Revenue	
3010 - B2C	
3011 - B2C - Kiosk	SEK 574 385,30
3013 - B2C - Time	SEK 1 300 046,70
Total - 3010 - B2C	SEK 1 874 432,00
3031 - B2B	SEK 1 616,00
3504 - Other external revenue	SEK 9 147,81
3997 - Statutory sick pay	SEK 23 890,00
3999 - Roundings	SEK 4,62
Total - 3000 - Revenue	SEK 1 909 090,43
Total - Sales	SEK 1 909 090,43
Purchases	
4000 - Cost of Goods Sold	
4010 - B2C costs	SEK 405 422,96
4732 - Discounts received	-SEK 17 698,45
Total - 4000 - Cost of Goods Sold	SEK 387 724,51
Total - Purchases	SEK 387 724,51
Gross Profit	SEK 1 521 365,92
Overheads	
5000 - Buildings	
5010 - Rent	SEK 527 467,20
5020 - Electricity	SEK 84 004,71
5040 - Water and sewerage	SEK 7 315,91
5090 - Other costs of rented premises	SEK 36 959,05
5500 - Repairs and maintenance	SEK 6 166,40
Total - 5000 - Buildings	SEK 661 913,27
5200 - Equipment, tools and software	
5210 - Equipment to Inferno	SEK 10 195,20
5220 - Hire of equipment and tools	SEK 5 059,80
5420 - Software	SEK 9 948,95
5450 - Costs counter	SEK 21 070,00
5460 - Consumable materials	SEK 5 452,00
Total - 5200 - Equipment, tools and software	SEK 51 725,95
6100 - Phone and postage	
6210 - Telecommunication	SEK 1 995,20
Total - 6100 - Phone and postage	SEK 1 995,20
6300 - General and administration expenses	
6590 - Other external costs	-SEK 19 484,43
6981 - Association fees, deductible	SEK 1 736,00
6982 - Association fees, non-deductible	SEK 3 330,00
Total - 6300 - General and administration expenses	-SEK 14 418,43
6400 - Legal and audit	
6530 - Audit	SEK 2 740,00
6950 - Fees to regulatory authorities	SEK 2 600,00
Total - 6400 - Legal and audit	SEK 5 340,00
6500 - Services and consulting	
6370 - Security services	SEK 13 027,20
6541 - IT services	SEK 6 265,34
Total - 6500 - Services and consulting	SEK 19 292,54
6600 - Bank costs and fees	
6570 - Banking costs	SEK 13 712,95
6630 - Bank fees iZettle	SEK 9 478,46
6640 - Bank fees Stripe	SEK 2 034,19
Total - 6600 - Bank costs and fees	SEK 25 225,60
7000 - Personnel cost	
7012 - Salaries - Hourly wage employees Inferno	SEK 624 465,81
7081 - Sick pay to employees under collective agreement	SEK 5 409,19

7290 - Change in holiday debt	SEK 5 189,90
7412 - Individual pension insurance premiums	SEK 14 802,64
7510 - Social security contributions 31,42%	SEK 196 772,80
7519 - Social charges on holiday payment	SEK 1 630,67
7570 - Staff insurance	SEK 1 752,63
7690 - Other personnel costs	-SEK 360,73
Total - 7000 - Personnel cost	SEK 849 662,91
7800 - Depreciation expenses	
7816 - Depreciation of rented premises	SEK 4 820,76
7832 - Depreciation of material assets	SEK 4 398,36
7833 - Depreciation of installations	SEK 13 359,96
7835 - Depreciation of computers	SEK 72 374,70
Total - 7800 - Depreciation expenses	SEK 94 953,78
7900 - Intercompany cost - Overheads	
7941 - Intercompany - Management Fees from Inferno Gi	SEK 270 212,00
Total - 7900 - Intercompany cost - Overheads	SEK 270 212,00
Total - Overheads	SEK 1 965 902,82
Operating Profit	-SEK 444 536,90
Other Income	
8200 - Other income	
8313 - Interest income on short-term receivables	-SEK 137,00
Total - 8200 - Other income	-SEK 137,00
Total - Other Income	-SEK 137,00
Other Expenses	
8400 - Financial items	
8410 - Interest expense on long-term liabilities	-SEK 56,00
8422 - Penalty interest on accounts payables	-SEK 1 091,35
8423 - Interest expense - tax related	-SEK 747,00
Total - 8400 - Financial items	-SEK 1 894,35
Total - Other Expenses	-SEK 1 894,35
Net Profit/(Loss)	-SEK 446 568,25

Esportal AB
Esportal Group AB : Inferno Group AB : Inferno Online Göteborg AB
Profit and Loss
From Jan 2024 to Jun 2024

Financial Row	Amount
Sales	
3000 - Revenue	
3010 - B2C	
3011 - B2C - Kiosk	SEK 641 966,86
3012 - B2C - Alcohol	SEK 423 787,25
3013 - B2C - Time	SEK 1 966 963,24
Total - 3010 - B2C	SEK 3 032 717,35
3031 - B2B	SEK 37 000,00
3041 - Sponsorship	
3042 - Sponsorship (Revenue Recognition)	SEK 100 000,02
Total - 3041 - Sponsorship	SEK 100 000,02
3997 - Statutory sick pay	SEK 15 213,00
3999 - Roundings	SEK 5,59
Total - 3000 - Revenue	SEK 3 184 935,96
Total - Sales	SEK 3 184 935,96
Purchases	
4000 - Cost of Goods Sold	
4010 - B2C costs	SEK 707 484,25
4020 - B2B	SEK 1 644,80
4732 - Discounts received	-SEK 19 473,58
Total - 4000 - Cost of Goods Sold	SEK 689 655,47
Total - Purchases	SEK 689 655,47
Gross Profit	SEK 2 495 280,49
Overheads	
5000 - Buildings	
5010 - Rent	SEK 1 257 410,40
5020 - Electricity	SEK 107 878,38
5090 - Other costs of rented premises	SEK 32 876,15
Total - 5000 - Buildings	SEK 1 398 164,93
5200 - Equipment, tools and software	
5210 - Equipment to Inferno	SEK 32 272,34
5220 - Hire of equipment and tools	SEK 1 528,00
5410 - Consumable equipment	SEK 2 979,20
5420 - Software	SEK 33 312,12
5450 - Costs counter	SEK 28 764,80
5460 - Consumable materials	SEK 40 983,12
Total - 5200 - Equipment, tools and software	SEK 139 839,58
5800 - Travel costs	
5810 - Cost of travel, Buss, Flight etc	SEK 1 418,00
Total - 5800 - Travel costs	SEK 1 418,00
5900 - Marketing	
5918 - Skins, price money and Merchandising	SEK 472,53
Total - 5900 - Marketing	SEK 472,53
6000 - Representation	
7632 - Internal representation, non deductible	SEK 176,80
Total - 6000 - Representation	SEK 176,80
6100 - Phone and postage	
5710 - Freight, carriage and insurance premiums for gooc	SEK 5 559,20
6210 - Telecommunication	SEK 1 052,80
6230 - Data communication	SEK 144 342,28
Total - 6100 - Phone and postage	SEK 150 954,28
6300 - General and administration expenses	
6590 - Other external costs	SEK 363,42
6981 - Association fees, deductible	SEK 5 360,80
6982 - Association fees, non-deductible	SEK 3 521,02
Total - 6300 - General and administration expenses	SEK 9 245,24
6400 - Legal and audit	
6530 - Audit	-SEK 4 200,01

6950 - Fees to regulatory authorities	SEK 4 902,86
Total - 6400 - Legal and audit	SEK 702,85
6500 - Services and consulting	
6370 - Security services	SEK 10 268,80
6541 - IT services	-SEK 24 057,07
Total - 6500 - Services and consulting	-SEK 13 788,27
6600 - Bank costs and fees	
6570 - Banking costs	SEK 11 237,74
6630 - Bank fees iZettle	SEK 6 590,69
6640 - Bank fees Stripe	SEK 3 873,78
Total - 6600 - Bank costs and fees	SEK 21 702,21
7000 - Personnel cost	
7011 - Holiday payment to employees under collective ag	SEK 114 222,23
7012 - Salaries - Hourly wage employees Inferno	SEK 1 117 861,79
7081 - Sick pay to employees under collective agreement	SEK 35 656,98
7290 - Change in holiday debt	SEK 35 604,61
7412 - Individual pension insurance premiums	SEK 27 684,02
7510 - Social security contributions 31,42%	SEK 398 324,27
7519 - Social charges on holiday payment	SEK 11 187,66
7570 - Staff insurance	SEK 15 293,76
Total - 7000 - Personnel cost	SEK 1 755 835,32
7800 - Depreciation expenses	
7816 - Depreciation of rented premises	SEK 158 383,02
7832 - Depreciation of material assets	SEK 50 796,06
7833 - Depreciation of installations	SEK 7 012,14
7835 - Depreciation of computers	SEK 355 826,77
Total - 7800 - Depreciation expenses	SEK 572 017,99
7900 - Intercompany cost - Overheads	
7941 - Intercompany - Management Fees from Inferno Gi	SEK 441 505,00
Total - 7900 - Intercompany cost - Overheads	SEK 441 505,00
Total - Overheads	SEK 4 478 246,46
Operating Profit	-SEK 1 982 965,97
Other Income	
8200 - Other income	
8313 - Interest income on short-term receivables	SEK 48,00
Total - 8200 - Other income	SEK 48,00
Total - Other Income	SEK 48,00
Other Expenses	
8400 - Financial items	
8413 - Interest expense on short-term liabilities	-SEK 366,00
8422 - Penalty interest on accounts payables	-SEK 7 855,53
8423 - Interest expense - tax related	-SEK 532,00
Total - 8400 - Financial items	-SEK 8 753,53
Total - Other Expenses	-SEK 8 753,53
Net Profit/(Loss)	-SEK 1 991 671,50

Esportal AB
Esportal Group AB : Inferno Group AB : Inferno Online Södergatan AB
Profit and Loss
From Jan 2024 to Jun 2024

Financial Row	Amount
Sales	
3000 - Revenue	
3010 - B2C	
3011 - B2C - Kiosk	SEK 617 880,55
3012 - B2C - Alcohol	SEK 271 547,01
3013 - B2C - Time	SEK 1 326 430,70
Total - 3010 - B2C	SEK 2 215 858,26
3031 - B2B	SEK 12 900,00
3041 - Sponsorship	
3042 - Sponsorship (Revenue Recognition)	SEK 100 000,02
Total - 3041 - Sponsorship	SEK 100 000,02
3504 - Other external revenue	SEK 26 890,50
3997 - Statutory sick pay	SEK 79 709,00
3999 - Roundings	SEK 3,88
Total - 3000 - Revenue	SEK 2 435 361,66
Total - Sales	SEK 2 435 361,66
Purchases	
4000 - Cost of Goods Sold	
4010 - B2C costs	
4010 - B2C costs	SEK 615 205,74
Total - 4010 - B2C costs	SEK 615 205,74
4732 - Discounts received	-SEK 19 293,80
Total - 4000 - Cost of Goods Sold	SEK 595 911,94
Total - Purchases	SEK 595 911,94
Gross Profit	SEK 1 839 449,72
Overheads	
5000 - Buildings	
5010 - Rent	SEK 949 059,80
5020 - Electricity	SEK 73 720,00
5055 - Fittings belonging to premises	SEK 8 165,60
5060 - Cleaning	SEK 5 131,20
5090 - Other costs of rented premises	SEK 30 939,20
Total - 5000 - Buildings	SEK 1 067 015,80
5200 - Equipment, tools and software	
5210 - Equipment to Inferno	SEK 11 439,92
5410 - Consumable equipment	SEK 33 788,72
5420 - Software	SEK 27 442,31
5450 - Costs counter	SEK 26 162,20
5460 - Consumable materials	SEK 25 217,12
Total - 5200 - Equipment, tools and software	SEK 124 050,27
5800 - Travel costs	
5810 - Cost of travel, Buss, Flight etc	SEK 7 788,37
Total - 5800 - Travel costs	SEK 7 788,37
5900 - Marketing	
5930 - Advertising matter and direct marketing	SEK 764,00
Total - 5900 - Marketing	SEK 764,00
6300 - General and administration expenses	
6590 - Other external costs	SEK 6 964,37
6981 - Association fees, deductible	SEK 2 764,80
6982 - Association fees, non-deductible	SEK 3 539,00
Total - 6300 - General and administration expenses	SEK 13 268,17
6400 - Legal and audit	
6530 - Audit	SEK 5 240,00
6950 - Fees to regulatory authorities	SEK 694,40
Total - 6400 - Legal and audit	SEK 5 934,40
6500 - Services and consulting	
6370 - Security services	SEK 55 050,40
6541 - IT services	SEK 9 072,67

Total - 6500 - Services and consulting	SEK 64 123,07
6600 - Bank costs and fees	
6570 - Banking costs	SEK 13 155,60
6630 - Bank fees iZettle	SEK 16 061,40
6640 - Bank fees Stripe	SEK 2 207,09
Total - 6600 - Bank costs and fees	SEK 31 424,09
7000 - Personnel cost	
7011 - Holiday payment to employees under collective ag	SEK 64 307,87
7012 - Salaries - Hourly wage employees Inferno	SEK 760 265,84
7081 - Sick pay to employees under collective agreement	SEK 16 113,29
7212 - Accrued Payroll	-SEK 4 250,58
7290 - Change in holiday debt	SEK 34 244,29
7412 - Individual pension insurance premiums	SEK 13 744,17
7510 - Social security contributions 31,42%	SEK 263 834,35
7519 - Social charges on holiday payment	SEK 10 759,80
7570 - Staff insurance	SEK 7 473,19
7690 - Other personnel costs	SEK 310,63
Total - 7000 - Personnel cost	SEK 1 166 802,85
7800 - Depreciation expenses	
7816 - Depreciation of rented premises	SEK 199 590,66
7832 - Depreciation of material assets	SEK 78 286,93
7833 - Depreciation of installations	SEK 6 600,60
7835 - Depreciation of computers	SEK 34 561,68
Total - 7800 - Depreciation expenses	SEK 319 039,87
7900 - Intercompany cost - Overheads	
7941 - Intercompany - Management Fees from Inferno Gi	SEK 326 545,00
Total - 7900 - Intercompany cost - Overheads	SEK 326 545,00
Total - Overheads	SEK 3 126 755,89
Operating Profit	-SEK 1 287 306,17
Other Income	
8200 - Other income	
8313 - Interest income on short-term receivables	SEK 5,00
Total - 8200 - Other income	SEK 5,00
Total - Other Income	SEK 5,00
Other Expenses	
8400 - Financial items	
8413 - Interest expense on short-term liabilities	-SEK 4 001,00
8422 - Penalty interest on accounts payables	-SEK 3 239,69
8423 - Interest expense - tax related	-SEK 396,00
Total - 8400 - Financial items	-SEK 7 636,69
Total - Other Expenses	-SEK 7 636,69
Net Profit/(Loss)	-SEK 1 294 937,86

Esportal AB
Esportal Group AB : Inferno Group AB : Inferno Online Täby Centrum AB
Profit and Loss
From Jan 2024 to Jun 2024

Financial Row	Amount
Sales	
3000 - Revenue	
3010 - B2C	
3011 - B2C - Kiosk	SEK 237 015,45
3013 - B2C - Time	SEK 634 955,92
Total - 3010 - B2C	SEK 871 971,37
3504 - Other external revenue	SEK 11 393,00
3997 - Statutory sick pay	SEK 2 503,00
3999 - Roundings	SEK 2,56
Total - 3000 - Revenue	SEK 885 869,93
Total - Sales	SEK 885 869,93
Purchases	
4000 - Cost of Goods Sold	
4010 - B2C costs	
4010 - B2C costs	SEK 176 248,53
Total - 4010 - B2C costs	SEK 176 248,53
Total - 4000 - Cost of Goods Sold	SEK 176 248,53
Total - Purchases	SEK 176 248,53
Gross Profit	SEK 709 621,40
Overheads	
5000 - Buildings	
5010 - Rent	SEK 1 074 327,76
5020 - Electricity	SEK 36 000,00
5090 - Other costs of rented premises	SEK 3 714,15
Total - 5000 - Buildings	SEK 1 114 041,91
5200 - Equipment, tools and software	
5210 - Equipment to Inferno	SEK 239,92
5420 - Software	SEK 13 641,48
5450 - Costs counter	SEK 5 435,40
5460 - Consumable materials	SEK 528,80
Total - 5200 - Equipment, tools and software	SEK 19 845,60
5900 - Marketing	
5930 - Advertising matter and direct marketing	SEK 6 220,00
Total - 5900 - Marketing	SEK 6 220,00
6100 - Phone and postage	
6210 - Telecommunication	SEK 836,00
Total - 6100 - Phone and postage	SEK 836,00
6300 - General and administration expenses	
6981 - Association fees, deductible	SEK 1 322,40
6982 - Association fees, non-deductible	SEK 3 282,00
Total - 6300 - General and administration expenses	SEK 4 604,40
6400 - Legal and audit	
6530 - Audit	SEK 9 405,60
Total - 6400 - Legal and audit	SEK 9 405,60
6500 - Services and consulting	
6370 - Security services	SEK 6 107,20
Total - 6500 - Services and consulting	SEK 6 107,20
6600 - Bank costs and fees	
6570 - Banking costs	SEK 11 085,00
6630 - Bank fees iZettle	SEK 12 546,30
6640 - Bank fees Stripe	SEK 3 251,93
Total - 6600 - Bank costs and fees	SEK 26 883,23
7000 - Personnel cost	
7011 - Holiday payment to employees under collective ag	SEK 27 424,05
7012 - Salaries - Hourly wage employees Inferno	SEK 344 850,95
7290 - Change in holiday debt	SEK 17 346,23
7412 - Individual pension insurance premiums	SEK 6 419,92
7510 - Social security contributions 31,42%	SEK 116 968,73

7519 - Social charges on holiday payment	SEK 5 450,19
7570 - Staff insurance	SEK 3 589,49
7690 - Other personnel costs	-SEK 786,75
Total - 7000 - Personnel cost	SEK 521 262,81
7800 - Depreciation expenses	
7832 - Depreciation of material assets	SEK 28 501,78
7840 - Depreciation on cost of improvements to rented pr	SEK 97 198,98
Total - 7800 - Depreciation expenses	SEK 125 700,76
7900 - Intercompany cost - Overheads	
7941 - Intercompany - Management Fees from Inferno Gi	SEK 125 134,00
Total - 7900 - Intercompany cost - Overheads	SEK 125 134,00
Total - Overheads	SEK 1 960 041,51
Operating Profit	-SEK 1 250 420,11
Other Income	
8200 - Other income	
8313 - Interest income on short-term receivables	SEK 75,00
Total - 8200 - Other income	SEK 75,00
Total - Other Income	SEK 75,00
Other Expenses	
8400 - Financial items	
8422 - Penalty interest on accounts payables	-SEK 28 253,30
Total - 8400 - Financial items	-SEK 28 253,30
Total - Other Expenses	-SEK 28 253,30
Net Profit/(Loss)	-SEK 1 278 598,41