

9 December 2015

TopBetta Holdings Limited (TopBetta or the Company)
Pro Forma Statement of Financial Position - actual funds raised

The pro forma statement of financial position for TopBetta is set out below and has been prepared to illustrate the effect of the pro forma adjustments described below as if they had occurred on 30 June 2015:

- Receipt of the actual subscription amount of \$6,000,000 raised by the Company under the offer of ordinary shares under the Prospectus (the Prospectus) dated November 2015; and
- Payment of estimated Offer related expenses (which have been deducted from the cash amount).

The pro forma statement of financial position has been prepared on the basis of the accounting standards and policies and assumptions set out in the Prospectus.

	Pro forma 30 June 2015
Current assets	
Cash and cash equivalents	6,475,188
Trade and other receivables	1,110,184
Total current assets	7,585,372
Non-current assets	
Plant and equipment	20,828
Intangible assets	3,836,633
Tax assets	1,413,104
Total non-current assets	5,270,565
Total assets	12,855,937
Current liabilities	
Trade and other payables	874,433
Provisions	76,005
Borrowings	185,753
Total current liabilities	1,136,191
Non-current liabilities	
Provisions	24,027
Borrowings	-
Total non-current liabilities	24,027
Total liabilities	1,160,218
Net assets	11,695,719
Equity	
Issued capital	14,638,584
Reserve	652,273
Retained earnings	(3,595,138)
Total equity	11,695,719