

SECRETARY OF THE DEPARTMENT
OF REVENUE, STATE OF LOUISIANA

NUMBER _____ SECTION _____
19TH JUDICIAL DISTRICT COURT

VERSUS

PARISH OF EAST BATON ROUGE

VGW HOLDINGS LIMITED, VGW MALTA LIMITED, VGW LUCKYLAND, INC., VGW US, INC., VGW USA, LLC, VGW GP LIMITED and VGW HOLDINGS US, INC. STATE OF LOUISIANA

PETITION TO COLLECT TAXES

NOW INTO COURT, through undersigned counsel, comes Richard Nelson, acting in his official capacity as the Secretary of the Department of Revenue, State of Louisiana (“Department” or “Plaintiff”), who respectfully represents the following:

PLAINTIFF

1.

The plaintiff is the duly appointed Secretary of the Louisiana Department of Revenue and is officially domiciled in East Baton Rouge Parish, State of Louisiana.

DEFENDANTS

2.

Made defendants herein are VGW HOLDINGS LIMITED and its subsidiaries, VGW MALTA LIMITED, VGW LUCKYLAND, INC., VGW US, INC., VGW USA, LLC, VGW GP LIMITED, and VGW HOLDINGS US, INC. (collectively referred to as “Defendants”).

3.

Upon information and belief, VGW HOLDINGS LIMITED (hereinafter, “VGW HOLDINGS”) is an Australian company that owns and operates the website: www.vgwplay.com (“VGW Play”). VGW Play sells online gaming services to Louisiana residents, among others. VGW HOLDINGS and its subsidiaries also offer applications (commonly referred to as “apps”), which can be downloaded to tablets and phones, including but not limited to Chumba, Luckyland Slots, and Global Poker, all of which offer in-app enhancements to Louisiana residents who purchase virtual coins and other digital goods to upgrade their online gaming experience. VGW Holdings is doing business in Louisiana.

4.

Defendant, VGW LUCKYLAND, INC. (hereinafter, "VGW LUCKYLAND") is a corporation organized under the laws of the State of Delaware, having its registered address in Delaware, and is doing business in the State of Louisiana with its principal business establishment in San Francisco, California.

5.

Defendant, VGW MALTA LIMITED (hereinafter, "VGW MALTA") is a company organized in the Republic of Malta, which maintains offices in Australia. VGW MALTA is doing business in the State of Louisiana.

6.

Defendant, VGW GP LIMITED (hereinafter, "VGW GP") is a company organized in the Republic of Malta, which maintains offices in Australia. VGW GP is doing business in the State of Louisiana.

7.

Defendant, VGW US, INC. ("VGW US") is a company organized in the State of Delaware with offices in San Francisco, California, as well as Boulder, Colorado. VGW US is doing business in the State of Louisiana.

8.

Defendant, VGW USA, LLC ("VGW USA") is a domestic limited liability company organized in the State of Delaware with offices in Aurora, Illinois, and is doing business in Louisiana.

9.

Defendant, VGW HOLDINGS US, INC. ("VGW HOLDINGS US") is a domestic corporation organized in the State of Delaware, having its registered address in Delaware, and is doing business in Louisiana.

JURISDICTION AND VENUE

10.

Jurisdiction is proper pursuant to Article V, Section 16 of the Louisiana Constitution and La. R.S. § 13:3201 and Article 42 of the Louisiana Code of Civil Procedure. This Court has personal jurisdiction over the Defendants because they regularly transact business in the State of Louisiana through their website and/or applications.

11.

Further, this Court has personal jurisdiction over VGW HOLDINGS and its subsidiaries, VGW MALTA, VGW LUCKYLAND, VGW USA, VGW US, VGW GP, and VGW HOLDINGS US because Defendants' sales within the State of Louisiana create sufficient economic nexus to subject them to the collection and remission of state sales tax.¹ While the *Wayfair* decision dealt specifically with minimum contacts sufficient to satisfy the Commerce Clause of the United States Constitution, the Supreme Court has previously stated that the Commerce Clause test under *Complete Auto*² "encompasses as well the due process requirement", which suggest that every tax that survives Commerce Clause scrutiny also is valid under the Due Process Clause of the United States Constitution.³

12.

The Louisiana Supreme Court has held that software is tangible personal property. See *South Central Bell Telephone Co. v. Barthelemy*, 94-0499 (La. 10/17/94); 643 So.2d 1240. The Defendants' games and applications constitute software that is downloaded onto computers and phones in Louisiana, thereby, placing Defendants tangible personal property in Louisiana, which provides more than sufficient minimum contacts with the State of Louisiana for purposes of both the Commerce Clause and the Due Process Clause of the United States Constitution. The United States Supreme Court has explained that:

[A] company with a website accessible in South Dakota may be said to have a physical presence in the State via the customers' computers. A website may leave cookies saved to the customers' hard drives, or customers may download the company's app onto their phones. Or a company may lease data storage that is permanently, or even occasionally, located in South Dakota.

South Dakota v. Wayfair, Inc., 585 U.S. 162, 181, 138 S. Ct. 2080, 2095, 201 L. Ed. 2d 403 (2018).

¹ Following the U.S. Supreme Court's landmark decision in the *Wayfair* case, nexus can be established by eliciting sales that exceed economic thresholds *South Dakota v. Wayfair, Inc.*, 138 S. Ct. 2080, 201 L. Ed. 2d 403 (2018). All states that impose sales tax have economic nexus standards, including Louisiana. Defendants surpass Louisiana's minimum sales thresholds of \$100,000 of gross sales within the year. See La. R.S. 47:301(k)(i).

² *Complete Auto Transit, Inc. v. Brady*, 430 U.S. 274, 97 S.Ct. 1076, 51 L.Ed 2d 326.

³ *Trinova Corp. v. Michigan Dept. of Treasury*, 498 U.S. 358, 11 S.Ct. 818, 828; see also, *Quill Corp. v. North Dakota By and Through Heitkamp*, 504 U.S. 298, 313, 112 S.Ct. 1904, 1914, at FN 7 (overruled on other grounds) ("such comments might suggest that every tax that passes contemporary Commerce Clause analysis is also valid under the Due Process Clause...."); *Glob. Hookah Distributors, Inc. v. Dept. of Revenue*, 24 Or. Tax 562, 592 (Or. Tax 2021) ("The Court in *Quill* suggested that the Commerce Clause test under *Complete Auto* "encompasses" Due Process requirements, such that every tax that survives Commerce Clause scrutiny also is valid under the Due Process Clause.).

13.

This court also has specific jurisdiction over the Defendants by virtue of Louisiana's long-arm statute, which provides that a "court may exercise personal jurisdiction over a nonresident, who acts directly or by an agent, as to a cause of action arising from any one of the following activities performed by the nonresident: (1) Transacting any business in this state.... In addition... a court of this state may exercise personal jurisdiction over a nonresident on any basis consistent with the constitution of this state and of the Constitution of the United States." La. R.S. 13:3201. "Louisiana's long-arm statute extends personal jurisdiction to the fullest limits allowed by constitutional due process." *Robinson v. Jeopardy Production Inc.*, 2019-1094, p. 5 (La. App. 1 Cir. 10/21/20); 315 So.3d 273, 278. The Louisiana Supreme Court has explained the following:

Since the 1987 amendments to LSA-R.S. 13:3201, the sole inquiry in Louisiana into jurisdiction over a nonresident is whether the assertion of jurisdiction complies with constitutional due process. (citation omitted) The limits of the Louisiana long arm statute and limits of constitutional due process are coextensive and therefore, if the assertion of jurisdiction meets the constitutional requirements of due process, the assertion of jurisdiction is authorized under the long arm statute.

Fox v. Board of Supervisors of Louisiana State University and Agricultural and Mechanical College, 576 So.2d 978 (La. 1991); see also *Broussard v. Diamond Aircraft Industries, Inc.*, 2010-1611, p. 4 (La. App. 1 Cir. 5/3/11); 65 So.3d 187, 189-90. As explained above, the constitutional requirements of due process have been met by the Defendants' specific, targeted and continuous contacts with the State of Louisiana.

14.

VGW HOLDINGS is the parent company of VGW MALTA, VGW LUCKYLAND, VGW USA, VGW US, VGW GP, and VGW HOLDINGS US, are related entities, and wholly or substantially owns, directs, and actively controls and operates the Defendant-subsidaries, rendering them the agents and/or alter egos of VGW HOLDINGS. The Defendant-subsidaries are not unrelated third parties of VGW HOLDINGS. Neither the U.S.–Malta Tax Treaty nor any other treaty exempts Defendants from Louisiana sales tax.

15.

Upon information and belief, the Defendants specifically target and compel Louisiana residents to download their applications / games and then purchase tangible personal goods from the Defendants. Such actions include extensive advertisements directed to Louisiana residents.

16.

Upon information and belief, the Defendants keep records of each individual user of their site. To create an account and to play the games, the Louisiana residents are required to verify their identity and address, and provide a copy of a photo identification, such as a driver's license. At that point, the Defendants are made aware that their customers are located in Louisiana. Nevertheless, the Defendants repeatedly prompt and compel the Louisiana residents to purchase more "gold coins" to continue playing the games. The Defendants' contacts with Louisiana are far more than random, fortuitous, or attenuated. The Defendants purposefully target Louisiana residents, through which it makes sales of tangible personal property, which are delivered digitally into Louisiana through its applications.

17.

Venue is proper in this Court as the Defendants regularly transact business through their website sales to Louisiana citizens across the State of Louisiana. Further, La. C.C.P. art. 42(5) provides, "A foreign corporation or a foreign limited liability company not licensed to do business in the state, or a nonresident who has not appointed an agent for the service of process in the manner provided by law, shall be brought in the parish of the plaintiff's domicile or in a parish where the process may be, and subsequently is, served on the defendant except when service is made pursuant to R.S. 22:335."

CAUSE OF ACTION

18.

This action is brought pursuant to La. R.S. 47:1561(A)(3), which provides for the Plaintiff's authority to proceed to enforce the collection of any state tax due by means of ordinary suit under the provisions of the general laws regulating actions for the enforcement of obligations before this Court.

FACTUAL BACKGROUND

19.

The Defendants' website describes the Defendants as "an interactive entertainment company, harnessing technology and creativity to deliver world-class, free-to-play online social

games. Our high-quality, acclaimed brands include Chumba Casino, Global Poker and Luckyland Slots, which are enjoyed by millions of players in North America.”⁴

20.

The Louisiana Department of Revenue submits that the Defendants actively promote and operate gaming websites and applications that primarily target the U.S. market, including targeting the citizens of Louisiana.

21.

The Defendants do not simply maintain a website and online games that can passively be accessed by Louisiana residents. The Defendants have the ability to, and, in fact do, specifically target each state within which they do business to structure its offerings to the state’s residents based on that state’s laws and regulations. For example, in April of 2025, in response to a cease-and-desist letter received from Delaware regulators, the Defendants shut down their Luckyland casino platform operations in the State of Delaware.⁵ In May of 2025, the Defendants announced they would be withdrawing their sweepstakes operations from the New York State market, while continuing to offer its free-to-play games to residents of the state.⁶ On July 11, 2025, the Defendants contacted their Louisiana users, via emails associated with the user’s account, in order to clarify new rules for people accessing their online casino-style games on Chumba, Global Poker, and Luckyland in Louisiana.⁷ This e-mail, sent specifically to Louisiana residents who play Chumba, provided the following:

We are reaching out to let you know about an important upcoming change to our Terms and Conditions for Chumba Casino. From July 17, 2025, we will be phasing out Promotional Play (Sweeps Coins) in the state of Louisiana.

We understand this news may be disappointing, and want to assure you that this decision wasn’t made lightly – it was carefully considered based on several business factors.

While Promotional Play will no longer be available, you’ll still be able to enjoy all your favorite games in Standard Play using Gold Coins.⁸

⁴ <https://www.vgw.co/company/#board-of-directors>

⁵ <https://gamingamerica.com/news/13627/virtual-gaming-worlds-to-charge-sales-tax-on-sweepstakes-platforms>

⁶ <https://gamingamerica.com/news/13627/virtual-gaming-worlds-to-charge-sales-tax-on-sweepstakes-platforms>

⁷ <https://www.sweepsy.com/news/vgw-updates-terms-with-new-limitations-on-access-to-casino-games-in-louisiana/>

⁸ <https://www.sweepsy.com/news/vgw-updates-terms-with-new-limitations-on-access-to-casino-games-in-louisiana/>; a copy of the e-mail, addressed by name to the Louisiana resident was located through

This e-mail further highlights the Defendants efforts to specifically target Louisiana residents for “business factors”, including revenue generated by the sales of its gold coins to Louisiana residents and to comply with the regulatory gaming laws in the State of Louisiana.

22.

VGW HOLDINGS trades as “Virtual Gaming World.” Along with its controlled entities, VGW HOLDINGS provides players with the ability to play for free and to purchase in-game enhancements like gold coins for additional play. The gold coins are for social play and cannot be converted to money. However, the purchase of gold coins comes with “sweeps coins,” which can be used to play for the chance to win additional sweep coins and can be redeemed for cash and/or tangible prizes.

23.

During the tax periods at issue, Louisiana citizens purchased gaming enhancements and virtual currency to play electronic versions of slot machines, poker, roulette, lottery wheels, and blackjack. Defendants sold over \$100,000 of tangible personal property, including specifically, digital goods, to Louisiana citizens each year since at least 2019, which constitutes doing business in this State. In fact, the Defendants have recently responded to a proposed California legislation expressing a willingness to pay taxes within the state, and “highlighting projection that suggest such contributions could generate approximately \$149 million annually in tax revenue.”⁹ With tax revenue projections totaling in the hundreds of millions annually, there is little doubt that its revenues from doing business in the State of Louisiana far exceed the \$100,000 threshold.

24.

Defendants file audited financial statements with the Australian Securities and Investments Commission, which shows over \$6 billion in annual revenue in 2024 alone. The Plaintiff was able to estimate Defendants’ monthly Louisiana sales at approximately \$250,000.00 per month since July of 2019 through the present from its financial statements. The Defendants’ resulting sales tax liability is estimated at \$16,674,066 plus penalties and interest. The Plaintiff, expressly, reserves the right to amend the numbers in the event that additional information is provided and/or obtained.

⁹ <https://www.newsnet5.com/news/vgw-sales-tax-regulatory-challenges-sweepstakes/>; see also <https://www.sweepsy.com/news/chumba-vgw-now-charging-sales-tax/>; <https://www.gamblingnews.com/news/vgw-starts-charging-sales-tax-as-legal-pressure-grows-in-sweepstakes-market/>

25.

Under Louisiana law, the State is authorized to collect sales tax on the sale of tangible personal property, including specifically, digital goods. La. R.S. 47:301(16); La. R.S. 47:301(4); La. R.S. 47:301(32).

26.

Defendants are “dealers” pursuant to Louisiana law as they deliver tangible personal property, including specifically, digital goods, into the State for sale, use, consumption or distribution in taxing jurisdictions. *Id.* While the Defendants do not appear to have a physical location in Louisiana, it has property in the State as it sells tangible personal property to Louisiana residents, for delivery of such property electronically into Louisiana, and with such sales exceeding one hundred thousand dollars for each calendar year at issue here. La. R.S. 47:301(4)(k)(i). As such, during the periods at issue, the Defendants were a “dealer” under Louisiana law with a duty to collect Louisiana general sales tax from its Louisiana customers with respect to its sale of Gold Coins or any other digital or electronically delivered tangible personal property. See La. R.S. 47:304(B). Because the Defendants failed, neglected, or refused to collect that tax, the Defendants are personally liable for payment of that tax. See La. R.S. 47:304(E).

27.

The Defendants’ digital goods are delivered into Louisiana through electronic means, *viz.*, the Defendants’ website and applications, which allow purchasers to access electronic games on and from the users’ computers and phones in Louisiana.

28.

Under Louisiana sales tax law, digital goods shall be considered tangible personal property and sales tax is levied upon the sale at retail, the use, the consumption, the distribution, or the storage for use or consumption, in Louisiana of each item or article of tangible personal property. La. R.S. 47:302.

29.

Under Louisiana sales tax law, all sales of digital goods are considered tangible personal property and are taxable unless a specific exemption or exclusion is applicable. See La. R.S. 47:301 and 47:302.

30.

The Defendants have recently admitted they have a duty to collect and remit sales tax on their sales made through their various platforms, including, specifically, Chumba Casino, Global Poker, and Luckyland Slots. In July of 2025, the Defendants “confirmed a recent change to its platforms that will mean players must now pay sales tax on all gold coin purchases.”¹⁰ A spokesperson for the Defendants stated the following:

“Sales tax is common in the US and helps state governments raise revenue, but differs across the country. Some states don’t have sale tax, while in other states that do, the tax rates can vary. Local governments may also have additional taxes. As such, the total rate paid by players following this decision is dependent on their location.

We acknowledge this is a change for some of our players, but as the legal framework has evolved over time, we’ve determined it is the appropriate time to take this action. This is part of our commitment to upholding the highest standards of integrity and compliance, and our focus now is on ensuring players are well informed and supported as required.”¹¹

31.

The Defendants updated their terms and conditions to reflect their new sales tax policy. Section 25.4 of the updated terms and conditions provides the following:

“Under certain state laws, Gold Coin purchases may be subject to certain taxes, depending on your location. You agree your purchase of Gold Coins is made with the understanding that such tax will be added at the time of purchase. In jurisdictions where tax is not added by us at the time of purchase, you are solely responsible for any taxes applicable from your Participation, including transaction taxes (e.g. sales/use tax, value added taxes or digital sales taxes) applicable to your jurisdiction. Additionally, you are solely responsible for reporting any income and income taxes associated with winning valuable prizes.”¹²

The Defendants also issued a message to their customers explaining that “[p]lease be advised that purchases may be subject to tax depending on your location. Any applicable tax will not be counted toward your purchase limit.”¹³

¹⁰ <https://gamingamerica.com/news/13627/virtual-gaming-worlds-to-charge-sales-tax-on-sweepstakes-platforms>; see also <https://www.gamblingnews.com/news/vgw-starts-charging-sales-tax-as-legal-pressure-grows-in-sweepstakes-market/>; <https://www.sweepstakes.com/news/chumba-vgw-now-charging-sales-tax/>; <https://www.casinoreviews.net/news/virtual-gaming-worlds-to-begin-charging-sales-tax-for-sweepstakes-coin-purchases/>; <https://www.casino.com/news/legal/notable-sweepstakes-casinos-begin-charging-sales-tax/>; <https://gamblingindustrynews.com/news/casino/sweepstakes-casino-operator-vgw-starts-charging-sales-tax-to-comply-with-regulators/>; <https://www.covers.com/industry/vgw-introduces-sales-tax-on-gold-coins-as-sweepstakes-scrutiny-increases-july-11-2025>; <https://yaysweepstakes.com/news/vgw-introduces-sales-tax-on-gold-coins-across-its-3-sites/>

¹¹ <https://gamingamerica.com/news/13627/virtual-gaming-worlds-to-charge-sales-tax-on-sweepstakes-platforms>

¹² <https://www.sweepstakes.com/news/chumba-vgw-now-charging-sales-tax/>

¹³ <https://www.sweepstakes.com/news/chumba-vgw-now-charging-sales-tax/>

32.

Since January 1, 2019, Louisiana has imposed a sales tax on the sale of products transferred electronically, such as the sale of Gold Coins by the Defendants, to Louisiana residents. By Act No. 5 of the 2018 2nd Extraordinary Session of the Louisiana Legislature, the term “dealer”, for Louisiana sales tax purposes, was amended to include “[a]ny person who sells for delivery into Louisiana tangible personal property, products transferred electronically, or services, and who does not have a physical presence in Louisiana...” La. R.S. 47:301(4)(m)(i). By Act No. 10 of the 2024 Third Extraordinary Session of the Louisiana Legislature, Louisiana clarified and limited the application of the sales tax on digital products or products transferred electronically. By Act No. 433 of the 2025 Regular Session of the Louisiana Legislature, the phrase “products transferred electronically” was amended, for clarification, to “digital products”. Furthermore, the definition of “dealer” was further defined to mean “any person who is engaged in business in Louisiana through participation in the retail sales market within the state through any means whatsoever or who otherwise avails himself of the substantial privilege of carrying on business within the state, including through virtual or economic contacts.”

33.

In spite of the Defendants’ newfound desire to become compliant with state sales tax laws, the Defendants have thus far failed to register with the Department or collect and/or remit any state or local sales tax from its operations in Louisiana. Moreover, the Defendants have taken no actions to resolve their state and local sales tax liability with respect to their taxable sales to Louisiana residents from January 1, 2019 to the present. Upon information and belief, the Defendants have also failed to register with any local tax collectors in Louisiana or the Louisiana Sales and Use Tax Commission for Remote Sellers.

34.

The Defendants had an obligation to keep records pursuant to La. R.S. 47:309, which states in pertinent part as follows:

A.(1) Every dealer required to make a report and pay any tax under this Chapter shall keep and preserve suitable records of the sales, purchases, or leases taxable under this Chapter, and such other books of accounts as may be necessary to determine the amount

of tax due hereunder, and other information as may be required by the secretary; and each dealer shall secure, maintain and keep until the taxes to which they relate have prescribed, a complete record of tangible personal property received, used, sold at retail, distributed, or stored, leased or rented, within this state by the said dealer, together with invoices, bills of lading, and other pertinent records and papers as may be required by the secretary for the reasonable administration of this Chapter, and a complete record of all sales or purchases of services taxable under this Chapter until the taxes to which they relate have prescribed.

* * *

(3) The secretary is authorized to require all dealers who take deductions on their sales tax returns for total sales under the minimum taxable bracket prescribed by him pursuant to R.S. 47:304 to support their deductions by keeping written or printed detailed records of said sales in addition to their usual books and accounts.

35.

If Defendants did not keep and provide suitable records from which the Department is able to determine the amount of the tax, then the Department has the authority to devise a formula to determine the tax assessment using established estimating techniques.¹⁴

36.

The Defendants had a duty to collect and remit sales tax and failed to do so. Therefore, the Defendants now owe sales and use tax, interest and penalties.

37.

The Louisiana Department of Revenue now seeks to collect the amounts due through this lawsuit. The total amount of liability owed and due is currently estimated to be \$30,477,891.57, which includes tax in the amount of \$16,674,066.42, interest calculated to December 2024 in the amount of \$5,024,676.77 (which continues to accrue under Louisiana law), a delinquent filing penalty in the amount of \$4,168,516.44, accuracy related penalty in the amount of \$3,334,813.02, and an understatement of tax penalty in the amount of \$1,667,406.84. The Department specifically reserves the right to update and amend its determination regarding the total amount of tax, interest, and penalty owed by Defendants as further information is obtained.

38.

Pursuant to La. R.S. 13:5034, et seq., the facts alleged herein are considered prima facie true, constitute a prima facie case, and the burden of proof to establish anything to the contrary shall rest on the Taxpayer. In furtherance thereof, the Department attaches, hereto, and makes a

¹⁴ *Yesterdays of Lake Charles, Inc. v. Calcasieu Parish Sales and Use Tax Dept.*, 190 So.3d 710, 725; 2015-1667 (La. 5/13/16).

part hereof, by reference, an affidavit of verification signed by counsel, which states that, after a review of the Department's files, the facts alleged herein are true to the best of her knowledge and belief.

WHEREFORE, Plaintiff, Richard Nelson, in his capacity as the duly appointed Secretary of the Louisiana Department of Revenue, respectfully prays for the following:

1. That after due proceedings are conducted, there be judgment in favor of the Plaintiff and against the Defendant in the amount of \$30,477,891.57 plus additional interest allowed by law, penalties, and all costs of this lawsuit; and
2. That the Plaintiff receives all other general and equitable relief to which he may be entitled under the facts and circumstances of this case.

Respectfully submitted:

BLUE WILLIAMS, LLC
April L. Watson, T.A., Bar No. 29104
Kristina J. Fonte, Bar No. 30910
Amanda M. Plaiscia, Bar No. 35962
3421 North Causeway Blvd., Suite 900
Metairie, Louisiana 70002
Telephone: (504) 830-4962
Facsimile: (504) 849-3877
Email: awatson@bluewilliams.com
kfonte@bluewilliams.com
aplaiscia@bluewilliams.com

and

Antonio C. Ferachi, Bar No. 30498
Aaron Long, Bar No. 33249
LOUISIANA DEPARTMENT OF REVENUE
LITIGATION DIVISION
617 N. Third Street
Baton Rouge, Louisiana 70802
T: (225) 219-2080; F: (225) 231-6235
Email: Antonio.Ferachi@la.gov
Aaron.Long@la.gov
*Attorneys for Richard Nelson, Secretary of
the Department of Revenue, State of Louisiana*

Please provide a certified copy of Petition and citation for service through the Louisiana long-arm statute on the following Defendants:

VGW HOLDINGS LIMITED
Through its Agent for Service
Level 11, 15-17 William Street
Perth, WA 6000, Australia

VGW GP LIMITED
Through its Agent for Service
Trident Park, Notabile Gardens, No.6 – Level 3
Central Business District, Mdina Road, Zone 2
Birkirkara, CBD2010, Malta

VGW MALTA LIMITED
Through its Agent for Service
Trident Park, Notabile Gardens, No.6 – Level 3
Central Business District, Mdina Road, Zone 2
Birkirkara, CBD2010, Malta

VGW LUCKYLAND, INC.
Through its Agent for Service
Paracorp Incorporated
2140 S. Dupont Hwy
Camden, DE 19934

VGW HOLDINGS US, INC.
Through its Agent for Service
Paracorp Incorporated
2140 S. Dupont Hwy
Camden, DE 19934

VGW US, INC.
Through its Agent for Service
Paracorp Incorporated
2140 S. Dupont Hwy
Camden, DE 19934

VGW USA, LLC
Through its Agent for Service
The Company Corporation
251 Little Falls Drive
Wilmington, DE 19808