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PRESS RELEASE

Swedish Tax Agency announces decision on additional tax – Net Entertainment appeals

In line with previous communication, the Swedish Tax Agency has now announced its decision to impose additional taxes on Net Entertainment NE AB. Net Entertainment maintains that the Swedish Tax Agency's decision is unfounded and will appeal the decision.

After a tax audit in Net Entertainment NE AB concerning fiscal years 2007-2010, the Swedish Tax Agency has announced its decision to impose additional taxes on Net Entertainment in the amount of approximately 92.1 MSEK. The amount that was previously announced was 88.1 MSEK. The difference is due to an error in the previous audit memorandum from the Swedish Tax Agency and imposed interest.

The Swedish Tax Agency states in its' decision that the transfer pricing that has been applied between the Swedish based parent company Net Entertainment NE AB and the Malta-based operations is not motivated. Thus, the Swedish Tax Agency gives certain agreements between companies within the Net Entertainment Group a different legal interpretation and economic substance than what Net Entertainment and it's expert advisors PwC and the law firm Lindahl do.

As has been communicated previously, Net Entertainment disputes the assessment that the Swedish Tax Agency has done and consequently also the amounts as it relates to the income tax adjustment and the tax surcharges. Net Entertainment insists that it has followed applicable laws for taxation of its operations, which is also supported by the experts that the Company has consulted on the subject.

Net Entertainment has its sales, market and product strategic functions as well as customer support and hosting located mainly in Malta, where the Company has a license to conduct its business, while the Groups function for mainly development is based in Sweden. Net Entertainment pays taxes according to the applicable laws and based on the operations that are conducted in each country respectively.

The Company will appeal the Swedish Tax Agency's decision. Net Entertainment does not currently see grounds to make a provision in the accounts for possible additional taxes related to this matter.

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This information is such information that Net Entertainment NE AB (publ) is required to publicly disclose under the Securities Market Act (2007:518) and/or Financial Instruments Trading Act (1991:980). The information was submitted for publication on January 3, 2013 at 7.30 am.

About Net Entertainment

Net Entertainment is a premium supplier of digitally distributed gaming systems used by some of the world's most successful online gaming operators. The Net Entertainment casino is a complete gaming solution comprising both a complete management platform and a full suite of high quality games. Operators are provided a customized casino that is easily integrated ensuring short time to market and a cost efficient operation. Net Entertainment is listed on Nasdaq OMX Stockholm (NET-B). More information about Net Entertainment is available at <u>www.netent.com</u>.

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