

Report of the Director and
Unaudited Financial Statements
for the Year Ended 31 December 2025
for
Centrum Global B.V.

Centrum Global B.V.

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for the year ended 31 December 2025

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Centrum Global B.V.

Company Information
for the year ended 31 December 2025

REGISTERED OFFICE:	Emancipatie Boulevard Dominico F "Don" Martina 29 Curacao Dutch Caribbean
REGISTERED NUMBER:	127056 (Curaçao)
ACCOUNTANTS:	Mapperson Price Chartered Accountants Suite C 2 North Street, Dorking Surrey, RH4 1DN United Kingdom
DIRECTORS:	eManagement New Haven Office Centre Emancipatie Boulevard 31 P.O. Box 6052 Curacao Dutch Caribbean

Centrum Global B.V.
Report of the Director
for the year ended 31 December 2025

The director presents their report with the financial statements of the company for the year ended 31 December 2025.

PRINCIPAL ACTIVITIES

The principal activity of the company is that of offering pari-mutuel wagering to large scale players in global horse racing markets. The company introduces horseracing bettors to licensed pari-mutual operators and operates the information system between the two. The company receives an agency fee for its services.

This report has been prepared in accordance with current accounting standards relating to companies.

ON BEHALF OF THE BOARD:


e-Management B.V.
Managing Director
.....
Director

Date: 24-6-2026

Centrum Global B.V.

Statement of Income and Retained Earnings
for the year ended 31 December 2025

	Notes	31.12.25 A\$	31.12.24 A\$
TURNOVER		250,693,481	296,430,365
Cost of sales		<u>250,216,329</u>	<u>295,785,294</u>
GROSS PROFIT		477,152	645,071
Administrative expenses		<u>(589,778)</u>	<u>(338,422)</u>
OPERATING PROFIT		(112,626)	306,649
Interest receivable and similar income		<u>1,863,011</u>	<u>1,810,494</u>
PROFIT BEFORE TAXATION		1,750,385	2,117,143
Tax on profit	4	<u>-</u>	<u>-</u>
PROFIT FOR THE FINANCIAL YEAR		1,750,385	2,117,143
Retained earnings at beginning of year		1,190,742	696,966
Dividends		<u>(1,709,194)</u>	<u>(1,623,367)</u>
RETAINED EARNINGS AT END OF YEAR		<u>1,231,933</u>	<u>1,190,742</u>

The detailed trading and profit and loss account is shown at page 8.

The notes form part of these financial statements

Centrum Global B.V. (Registered number: 127056)

Balance Sheet
31 December 2025

	Notes	31.12.25 A\$	A\$	31.12.24 A\$	A\$
FIXED ASSETS					
Tangible assets	5		-		-
CURRENT ASSETS					
Debtors	6	16,047,848		11,756,373	
Cash at bank	7	<u>74,412,874</u>		<u>75,112,115</u>	
		90,460,722		86,868,488	
CREDITORS					
Amounts falling due within one year	8	<u>89,225,427</u>		<u>85,674,384</u>	
NET CURRENT ASSETS			<u>1,235,295</u>		<u>1,194,104</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,235,295</u>		<u>1,194,104</u>
CAPITAL AND RESERVES					
Called up share capital			3,362		3,362
Retained earnings			<u>1,231,933</u>		<u>1,190,742</u>
SHAREHOLDERS' FUNDS			<u>1,235,295</u>		<u>1,194,104</u>

The company is entitled to exemption from audit.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with current accounting standards and provisions applicable to companies.

The financial statements were approved by the Board of Directors on 24-6-2026 and were signed by:


Director

The notes form part of these financial statements

Centrum Global B.V.

Notes to the Financial Statements
for the year ended 31 December 2025

1. STATUTORY INFORMATION

Centrum Global B.V. is a private company, limited by shares, registered in Curaçao. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with applicable accounting standards and principles. Assets and liabilities are recorded at historic cost and stated at their nominal values unless mentioned otherwise.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Cash at Bank

Cash and cash equivalents include cash and deposits held at banks.

Taxation

Taxation for the year comprises current tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Exchange Rates

The accounts are prepared and based in Australian Dollars (\$). The company conducts transactions in five currencies; Australian dollars, Euros, Great Britain pounds, Hong Kong dollars and New Zealand dollars.

Transactions are recorded at the exchange rate ruling on the date of the transaction arising.

Assets and liabilities at the end of the financial year are rebased to the exchange rates against the Australian dollar on the 31st of December; A\$1 =

	31.12.25	31.12.24
Euros	0.5702	0.5969
Great Britain pounds	0.4975	0.4950
Hong Kong Dollars	5.2113	4.8239
New Zealand Dollars	1.1586	1.1040

3. EMPLOYEES AND DIRECTORS

There were no persons engaged by the company under a contract of employment in the current or prior year.

4. TAX ON OPERATING PROFIT

The tax credit / (charge) on operating profit for the year:

	31.12.25	31.12.24
	A\$	A\$
Tax charge, nil for the year	<u>-</u>	<u>-</u>

Centrum Global B.V.

Notes to the Financial Statements - continued
for the year ended 31 December 2025

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc A\$
COST	
At 1 January 2025 and 31 December 2024	<u>27,602</u>
DEPRECIATION	
At 1 January 2025	27,602
Charge for year	<u>-</u>
At 31 December 2025	<u>27,602</u>
NET BOOK VALUE	
At 31 December 2025	<u>-</u>
At 31 December 2024	<u>-</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 A\$	31.12.24 A\$
Amounts due from host markets	15,737,848	11,756,373
Accrued revenue & other debtors	<u>310,000</u>	<u>-</u>
	<u>16,047,848</u>	<u>11,756,373</u>

7. CASH AT BANK

	31.12.25 A\$	31.12.24 A\$
Bank AUD accounts	1,310,564	1,355,611
Bank NZD accounts	1,204,077	1,209,340
Bank Euro accounts	11,641,894	11,128,895
Bank GBP accounts	40,938,693	39,201,378
Bank HKD accounts	<u>19,317,646</u>	<u>22,216,891</u>
	<u>74,412,874</u>	<u>75,112,115</u>

Bank balances include \$62,596,660 of funds held by the company on behalf of clients (2024: \$67,369,698)

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 A\$	31.12.24 A\$
Trade creditors and accruals	6,447,727	8,445,281
Amounts owed to clients and host markets	82,143,307	76,476,654
Taxation and social security	-	-
Other creditors	<u>634,393</u>	<u>752,449</u>
	<u>89,225,427</u>	<u>85,674,384</u>

Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Centrum Global B.V.

We have prepared for your approval the financial statements of Centrum Global B.V. for the year ended 31 December 2025 which comprise the Statement of Income and Retained Earnings, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

This report is made solely to the director of Centrum Global B.V. in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Centrum Global B.V. and state those matters that we have agreed to state to the director of Centrum Global B.V. in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Centrum Global B.V. and its director for our work or for this report.

We have not been instructed to carry out an audit or a review of the financial statements of Centrum Global B.V. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Mapperson Price

Mapperson Price, Chartered Accountants
Suite C
2 North Street
Dorking
Surrey
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Date: *24 June 2026*

