

GAMES AND MORE BV LTD BUSINESS PLAN

Confidentiality Statement

This is a confidential document between GAMES AND MORE BV Ltd and the Curacao. It contains confidential and / or proprietary information that may not be disclosed or discussed with anyone outside the aforementioned organisations without written approval of GAMES AND MORE BV Ltd.

Table of Contents

	Page
1. Introduction	4
2. Strategy & Objectives	4
2.1 The iGaming Industry	5
2.2 Why Curacao?	5
3. Company Structure	6
3.1 Partners	6
3.2 Key Functions	6
4. Human Resources	9
5. Software & Backend Technology	11
6. Marketing	12
7. SWOT	14
8. Financials	16

1.0 Introduction

GAMES AND MORE BV Ltd. ("**GAMES AND MORE BV**") is a company set up under the Curacao legislation that currently has a sub-licence however it intends to apply to the Curacao (the "**CURACAO**") for a B2C license. Under the B2C License GAMES AND MORE BV will provide various software solutions to its clients (licensed online gaming operators). For this purpose, GAMES AND MORE BV plans to obtain a license from Curacao. At later stages GAMES AND MORE BV intends to extend its product portfolio and to develop additional software solutions for online gaming operators (online casino platforms, casino games, aggregation etc.) either internally or with the use of outsourced providers. GAMES AND MORE BV plans to advertise its products among licensed operators within the regulated markets. GAMES AND MORE BV will be able to make its current offering available to its clients through a dedicated agreement.

2.0 Strategy & Objectives

GAMES AND MORE BV is presently focusing on finding a stabilised strategy of market development and market penetration that will enhance their growth and international presence in the online iGaming market. As part of their ongoing strategy, GAMES AND MORE BV is seeking to enter markets via a Curacao License whereby it will integrate with players to sell its products.

Overall strategy can be summarised as:

Our clients trust us to deliver not only industry leading production quality standards but also highly engaging software products that assure that users will return, enabling them to power up their operations and maximize revenue in a fast and cost-effective manner.

Using our portfolio of turnkey solutions, we can meet the needs of any market and customer.

There are three major points that can be summarized as follows:

1. Providing online players with the best products
2. Becoming one of the top 10 operators
3. Focus on continuous growth

2.1 The iGaming Industry

The iGaming Industry is an ever-changing one, and as a consequence, iGaming operators are forced to constantly change to keep up with the new developments in the industry. Many countries want to regulate their internal iGaming markets in order to protect players, but also to make money from a lucrative "gaming tax" revenue stream. Global iGaming is growing, and new operators are constantly emerging hoping to seize a piece of the market. As European and other markets fragment, more jurisdictions, including France, Italy, Spain, and Denmark, are establishing iGaming legislation to support their internal markets. Operators focused on specific markets have to obtain multiple licenses in order to accept players from these

jurisdictions. The additional certifications for each jurisdiction are obviously a major cost and duplication of effort for the operators as well as for us as providers.

The economic climate does not seem to have a significant effect on the industry. Although the global economy continues to struggle, the iGaming industry grows, much to operators' delight.

2.2 Why Curacao?

With the acquisition of a Curacao B2C license, GAMES AND MORE BV believes it will strengthen its competitive edge in the iGaming market, opening the possibility for new business. Apart from the internal competitive advantage of having an experienced and young team, the Curacao license will offer an exceptional competitive edge based on:

1. **Global Recognition:** Curaçao eGaming licenses are widely recognized and accepted in the online gaming industry. Having a license from this jurisdiction will enhance our business's credibility and reputation on a global scale.
2. **Tax Advantages:** Curaçao is known for its favorable tax environment. Obtaining a license from GCB Curaçao will offer tax advantages for our online gambling business, potentially leading to cost savings.
3. **Operational Flexibility:** The licensing process in Curaçao is known for being relatively efficient, providing operators with a streamlined and straightforward path to obtaining a license. This will contribute to quicker market entry and operational flexibility.
4. **Diverse Gaming Options:** Curaçao eGaming licenses cover a wide range of online gaming activities, including casino games, sports betting, poker, and more. This allows our business to offer a diverse range of gaming options under a single license.
5. **Attractive Licensing Costs:** Compared to some other jurisdictions, the costs associated with obtaining a license from Curaçao is more affordable. This can be an important factor for businesses looking to manage initial expenses.
6. **Technical Support and Infrastructure:** Curaçao has developed a robust technical infrastructure to support online gaming operations. This includes secure hosting and data protection measures, which can be beneficial for the security and reliability of our platform.
7. **Well-Established Regulatory Framework:** Curaçao has a well-established regulatory framework for online gambling. Obtaining a license from GCB Curaçao signifies compliance with industry standards and regulations, which can be reassuring for players and business partners.

3.0 Market analysis summary

The online gaming market represents one of the fastest growing segments of the gambling industry. The online gaming business is progressively moving into markets around the world, changing the model of the gambling industry as many customers turn to the Internet to bet on sports, game on slots or play cards. Despite potential political and legislative restrictions, the market may be ready to grow further as new geographic regions open up and many governments become more receptive to Internet-based gaming. The continuing growth of professional sport and associated betting markets on a global scale, as a result of consumer demand driven by technological advances, has provided both business sectors with clear fiscal benefits and further strengthened their symbiotic relationship.

The I-Gaming Industry is an industry which is an ever-changing industry and as a consequence gaming operators are forced to constantly change to keep up with the new developments within the ongoing market. Many countries are seeking to go for a Self-Regulation, and this country-by-country approach, seeks to address the protection of players and also to rake in the fiscal tax revenue from gaming activities. The global I Gaming Industry continues to grow at a rapid rate, and new operators keep entering the market in order to obtain a market share within the respective country of operation. Although the European market looks to be fragmented with each country going for regulation, this means countries like Denmark, Spain, France and Italy have introduced their own IGaming legislation to regulate their own individual I gaming markets.

Although the economic climate seems not to be particularly affecting the industry, even though players are being bombarded from all sorts of angles, mostly via TV and internet ads, with the global recession- the good news is that the industry is growing all the time, much to the delight of the gaming operators.

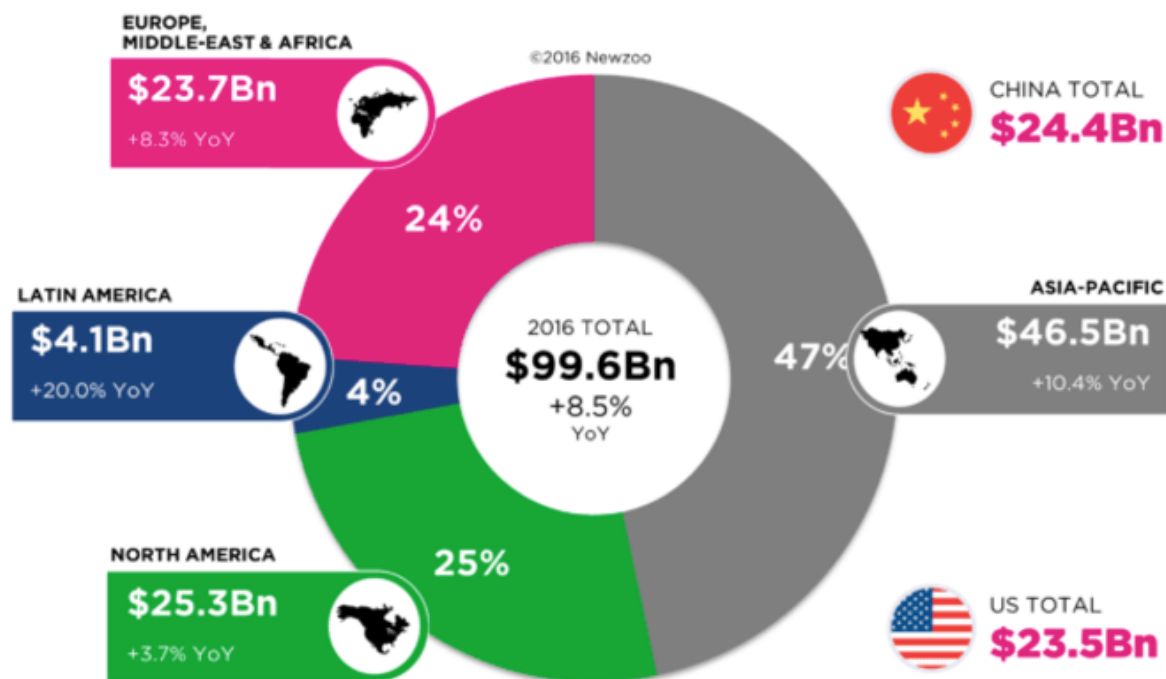
From a social and technological aspect, the I Gaming industry is now experiencing a boom of social and skilled games. Social games seem to be the new frontier in the gaming world and many operators are embracing the change and seeking to increase their gaming portfolio with new games all the time. With the social phenomenon spreading rapidly among youth and young adults, operators are now experiencing a new breeding ground on which to tread. Today's reality makes the perception of a gaming industry limited to gambling on games of chance outdated. Times are changing, and games that players played for purely fun are now being played with added pleasure and enthusiasm for the economic value attached to them. Even through the said games, are still not fully regulated, many jurisdictions are seeking to regulate this niche of market.

3.1 Market Segmentation

Online gambling has proven to be a global phenomenon. Currently, Europe appears to be the third expanding online gambling market. In 2016, European online gambling business operators recorded almost a 24% increase in the total online gaming yield.

The largest market in the iGaming industry is Pacific Asia followed by North America. US legislation is easing our on its prohibition about online gambling in some sectors and territory and is therefore experiencing a massive growth.

The chart below illustrates the global online market growth tendencies:



3.2 Target Market Segment Strategy

After a deep review of the, we will be trying to attract and hold with us operators which main target will include:

- The typical online gambler - mature, well-educated, and solidly middle-class head of household.
- Both genders which are gambling for entertainment during their free time using their own computers and Internet traffic.
- Both genders who are willing to choose online gaming.

Why we are Applying for a CURACAO License:

Since 2017 the iGaming industry has witnessed a remarkable and rapid growth. This resulted in a fast-growing number of operators with an CURACAO license. Ever since December 2017 many operators have engaged in the certain markets and actively running some of the world's leading online operators. All forms of interactive iGaming (including online casinos, casino-style games, and betting exchanges) using any means of distance communication (such as internet and the mobile) can be carried.

3.3 Targeted Countries

GAMES AND MORE BV intend to target the a number of countries in which gambling is permitted and not prohibited or illegal.

4.1 Key Function

The Curacao (CURACAO) requires each licensee to appoint some key people of which a Director is appointed and depending on the growth of the company we may also expand and set office in Curacao.

4.2 Human Resources

GAMES AND MORE BV main strategies are growth and market share increase, and, as a result, GAMES AND MORE BV is investing in building a team capable of achieving its goals. As market share grows, it is planned to grow the HR team alongside it. During the initial phases of the operation, different roles will be collated into main roles, and employees will have more than one responsibility. Throughout the short-term, the eagerness and experience of the team will meet HR objectives. Once growth is achieved, the intention is to grow the team.

Upon the issuance of the CURACAO license, GAMES AND MORE BV will be looking into the possibility of hiring a number of employees to support and be close to the licensees needs, and this number will increase based on business volume.

4.3 Applicant Background Information

GAMES AND MORE BV

Over the course of the last 25 years, Luigi has been an influential figure in the gaming industry, holding diverse managerial positions including Head of Project, Project Manager, CEO, Director, and others. His leadership has been instrumental in mentoring and steering numerous companies to success. Luigi is also recognized for his accomplishments across various industries, earning widespread respect for his adept management and achievements. With this license, Luigi is poised to perpetuate his legacy by consistently establishing and maintaining ventures built on solid foundations and rigorous regulatory frameworks.

5.0 Software/Technologies to be used

The core of the GAMES AND MORE BV overall strategy is product diversity. Providing a broad variety of product types is a huge draw for users onto sites, and the operators managing those sites benefit greatly from efficient, flexible back office and CRM solutions.

6.0 Marketing

In GAMES AND MORE BV marketing strategies, there are two key channels: industry events and industry publications. As a B2C operator, GAMES AND MORE BV needs to advertise directly to players , and direct channels are among the best ways to do so.

ICE

GAMES AND MORE BV expects also to be present at the trade show ICE, which takes place each year in London and is the largest iGaming event in the world. In 2023 ICE was being held in London, where over 550 businesses were exhibiting their products. GAMES AND MORE BV can network and build relationships with a significant number of them, providing an important opportunity to build relationships. The presence of a wide range of operators at ICE will allow GAMES AND MORE BV to target both the large companies who may use industry platforms and other proprietary software, in order for us to complete and provide complete solutions for our players. This diversity of customers is well suited to GAMES AND MORE BV's product range and depending on the client's needs. As a company, GAMES AND MORE BV can offer a single software product or a full suite of proprietary and third-party software.

SBC Events

The SBC Summit is where the world's leading operators, suppliers, regulators and other industry stakeholders come together to share the latest developments in sports betting and iGaming. SBC is the largest industry show and hence presents the largest individual opportunity to GAMES AND MORE BV; However, the company may attend a number of other trade shows as they occur throughout the year. Continually attending shows and ensuring that the GAMES AND MORE BV brand is represented across the board will increase brand

recognition, making new customer acquisitions increasingly easy and may result in direct enquiries outside of industry events.

Malta Conferences

As well as engaging potential new clients, GAMES AND MORE BV will meet with existing customers and other operators with whom preliminary discussions have been held. Establishing and maintaining a strong working relationship with existing clients is essential to building the business, and GAMES AND MORE BV is always aware of possible new products to offer them.

Another important method of building GAMES AND MORE BV' brand awareness is print advertising. GAMES AND MORE BV will advertise in several industry publications. Publishing in industry publications benefits GAMES AND MORE BV in the following ways: increasing brand awareness, transmitting key marketing messages and, overall, building the company's reputation and allowing its products to be noticed in an increasingly crowded market. The publications are read by operators of all types, from small business start-ups to the big names, and areas such as valuable as attending large trade shows for GAMES AND MORE BV.

Strategy

Mission Statement:

Provide an immersive and responsible gaming experience to users, adhering to regulatory standards and fostering a community of passionate gamers.

Vision:

Become a leading B2C gaming operator recognized for innovation, integrity, and customer satisfaction.

Market Analysis:

Target Audience:

Identify and profile the target audience, considering demographics, psychographics, and gaming preferences.

Segment the market based on gaming genres, age groups, and regional preferences.

Competitor Analysis:

Analyze key competitors to understand their strengths, weaknesses, opportunities, and threats.

Identify unique selling points and areas for differentiation.

Regulatory Compliance:

Stay abreast of and comply with all relevant gaming regulations and licensing requirements in target markets.

Product and Service Offerings:

Gaming Portfolio:

Develop a diverse and engaging gaming portfolio that caters to the preferences of the target audience.

Regularly update the game offerings to keep the content fresh and appealing.

User Experience:

Prioritize user experience by investing in intuitive interfaces, high-quality graphics, and seamless gameplay.

Implement responsible gaming features to promote a safe and enjoyable environment.

Marketing and Customer Acquisition:

Branding:

Build a strong brand identity that resonates with the gaming community.

Utilize social media platforms, influencers, and community engagement to enhance brand visibility.

User Acquisition:

Employ targeted marketing campaigns to acquire new users.

Implement referral programs and promotions to incentivize user acquisition.

Retention Strategies:

Develop retention strategies through loyalty programs, exclusive content, and personalized gaming experiences.

Analyze user data to understand preferences and tailor offerings accordingly.

Technology and Innovation:

Platform Development:

Invest in robust and scalable gaming platforms that support various devices.

Explore emerging technologies such as VR and AR to enhance the gaming experience.

Data Analytics:

Utilize data analytics to understand user behavior, preferences, and trends.

Implement predictive analytics for personalized recommendations and targeted marketing.

Financial Planning:

Revenue Streams:

Diversify revenue streams through in-app purchases, subscription models, and partnerships.

Explore opportunities for competitive pricing while ensuring profitability.

Cost Management:

Optimize operational costs without compromising on the quality of service.

Regularly review and update financial projections based on market trends.

Risk Management:

Security Measures:

Implement state-of-the-art security measures to protect user data and financial transactions.

Regularly conduct security audits to identify and address potential vulnerabilities.

Compliance and Legal:

Stay proactive in addressing legal and regulatory changes.

Develop contingency plans to mitigate risks associated with changes in the regulatory landscape.

7.0 SWOT Analysis

Strengths

- System, integration capability, social products
- Product diversity; more opportunity
- Cheaper than big-name competitors
- Exclusive branded content
- Growth of GAMES AND MORE BV reputation will encourage growth of business
- peer headed by a seasoned gaming entrepreneur;
- Mix of young and experienced team;
- user friendly and unique iGaming technology;
- Solid Back end, Corporate and easy Integration;
- Experienced Key Officials;

Weaknesses

- Current lack of market exposure
- Big-name software providers not offered on GAMES AND MORE BV
- Growth dependent on acquisition of market share;

Opportunities

- Growth of social media market
- Additional branded content partnerships
- Additional third-party provider integration
- Curacao recognised as an iGaming jurisdiction, with a recommendable reputation;

Threats

- Withdrawal of third-party software providers
- Third party providers introducing exclusive content
- Loss of traction for proprietary software
- Changes in regulatory environment
- New entrants / competitors.

8.0 Financials

Revenue	2024	2025	2026
GGR Casino	€ 765,000.00	€ 918,000.00	€ 1,101,600.00
GGR Sport	€ 320,000.00	€ 384,000.00	€ 460,800.00
Total Revenue	€ 1,085,000.00	€ 1,302,000.00	€ 1,562,400.00
Staff			
Payroll	€ 305,000.00	€ 366,000.00	€ 439,200.00
Operating Expenses			
Advertising	€ 60,000.00	€ 96,000.00	€ 153,600.00
Platform Fees	€ 62,500.00	€ 81,250.00	€ 105,625.00
Legal and Professional Services	€ 3,000.00	€ 3,300.00	€ 3,630.00
Licenses	€ 50,000.00	€ 50,000.00	€ 50,000.00
Office Expense	€ 4,000.00	€ 5,600.00	€ 7,840.00
Rent or Lease -- Other Business Property	€ 9,000.00	€ 12,600.00	€ 17,640.00
Repairs and Maintenance	€ 850.00	€ 1,190.00	€ 1,666.00
Supplies	€ 5,500.00	€ 7,700.00	€ 10,780.00
Travel, Meals and Entertainment	€ 5,000.00	€ 7,000.00	€ 9,800.00
Utilities	€ 1,800.00	€ 2,520.00	€ 3,528.00
Miscellaneous	€ 2,300.00	€ 3,220.00	€ 4,508.00
Total Operating Expenses	€ 203,950.00	€ 270,380.00	€ 368,617.00
Other Expenses			
Amortized Start-up Expenses	€ 3,500.00	€ 4,550.00	€ 5,915.00
Depreciation	€ 1,200.00	€ 1,560.00	€ 2,028.00
Total Other Expenses	€ 4,700.00	€ 6,110.00	€ 7,943.00
Net Income Before Income Tax	€ 571,350.00	€ 659,510.00	€ 746,640.00