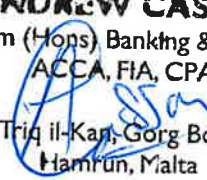


**Financial Statements 2025**

Curacao Chamber of Commerce: 164111  
Zuikertuintjeweg Z/N  
Curacao

**DG Innovations B.V.**

**True copy of Original  
as seen and verified by me:**

**ANDREW CASSAR**  
B.com (Hons) Banking & Finance  
ACCA, FIA, CPA  
  
52, Triq il-Kan Gorg Bonello,  
Hamrun, Malta  
M: +356 7927 7652  
E: andrew.cassar.10@gmail.com

30 JUN 2026

# **DG Innovations B.V.**

## **Financial Statements**

December 31, 2025

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# **DG Innovations B.V.**

## **Financial Statements**

December 31, 2025

### **MANAGING DIRECTOR:**

**IGA Trust B.V.**

Zuikertuintjeweg Z/N

Curacao

## **DG Innovations B.V.**

### **Financial Statements**

December 31, 2025

#### **DIRECTOR'S REPORT:**

We are pleased to present you herewith the Financial Statements for the period January 1, 2025 through December 31, 2025

#### **Summary of activities**

1. The purpose of the company shall be to organize, market, promote, manage, support, and operate all types of remote gaming activities, comprising all types of games, betting and other operation of betting exchange, interactive casinos, bingos, lotteries and other interactive games and entertainment, for clients established or residing outside of Curaçao.
2. The Company has the power to perform every act and thing profitable or requisite to the accomplishment of its purpose or connected therewith in the widest sense of the word, including the participation in, and the incorporation and management of other enterprises and companies.

#### **Result for the year**

During the year under review, the Company recorded a net loss of EUR -21,156 details of which are set out in the attached Profit and Loss account.

Curacao, Jun 30, 2026



**IGA Trust B.V.**

Managing Director

**DG Innovations B.V.**  
**Balance Sheet as at December 31, 2025**  
*(in EUR before appropriation of results)*

| <b>ASSETS</b>                                     | <b>Notes</b> | <b>2025</b>         | <b>2024</b>      |
|---------------------------------------------------|--------------|---------------------|------------------|
| <b><u>Current assets</u></b>                      |              |                     |                  |
| Other receivable                                  |              | -                   | 93               |
| Prepayments                                       |              | 8,927               | -                |
|                                                   |              | <u>8,927</u>        | <u>93</u>        |
| <b>TOTAL ASSETS</b>                               |              | <u><b>8,927</b></u> | <u><b>93</b></u> |
| <b>SHAREHOLDERS EQUITY AND LIABILITIES</b>        |              |                     |                  |
| <b><u>Shareholder's equity</u></b>                |              |                     |                  |
|                                                   | 4            |                     |                  |
| Issued and full paid share capital                |              | 93                  | 93               |
| Share premium                                     |              | -                   | -                |
| Retained Earnings                                 |              | (37,739)            | (19,940)         |
| Current Year Earnings                             |              | <u>(21,156)</u>     | <u>(17,799)</u>  |
|                                                   |              | <u>(58,802)</u>     | <u>(37,646)</u>  |
| <b><u>Current liabilities</u></b>                 |              |                     |                  |
| Accrual                                           |              | 3,931               | -                |
| Accounts Payable                                  |              | 14,672              | -                |
| Other Payable                                     | 5            | <u>49,126</u>       | <u>37,739</u>    |
|                                                   |              | <u>67,729</u>       | <u>37,739</u>    |
| <b>TOTAL SHAREHOLDERS' EQUITY AND LIABILITIES</b> |              | <u><b>8,927</b></u> | <u><b>93</b></u> |



**Name : IGA Trust B.V**  
**Director**

**DG Innovations B.V.**  
**Profit and loss account for the period**  
**January 1, 2025 through December 31, 2025**  
*(in EUR)*

|                                  | Notes | 2025     | 2024     |
|----------------------------------|-------|----------|----------|
| <b><u>Income</u></b>             |       |          |          |
| Revenue                          |       | -        | -        |
| Direct cost                      |       | -        | -        |
| Gross Profit/(Loss)              |       | -        | -        |
| <b><u>Expenses</u></b>           |       |          |          |
| Curacao Gaming Licence Fee       |       | 11,480   | -        |
| IT and other operating Expense   |       | 9,676    | 12,500   |
| Administrative & General Expense |       | -        | 5,299    |
|                                  |       | 21,156   | 17,799   |
| <b>Operating result</b>          |       | (21,156) | (17,799) |
| <b>Result before taxation</b>    |       | (21,156) | (17,799) |
| Profit tax                       |       | -        | -        |
| <b>NET RESULT FOR THE YEAR</b>   |       | (21,156) | (17,799) |

**DG Innovations B.V.**  
**Notes to the Financial Statements**  
**January 1, 2025 through December 31, 2025**  
*(in EUR)*

## **1. GENERAL**

### **Company's information and principal activities**

The Company is a private limited liability company that was incorporated on June 8, 2023 under the laws of Curacao.

The Company is registered with the Chamber of Commerce and Industry of Curaçao under number 164111.

### **Principal activities**

1. The purpose of the company shall be to organize, market, promote, manage, support, and operate all types of remote gaming activities, comprising all types of games, betting and other operation of betting exchange, interactive casinos, bingos, lotteries and other interactive games and entertainment, for clients established or residing outside of Curaçao.

2. The Company has the power to perform every act and thing profitable or requisite to the accomplishment of its purpose or connected therewith in the widest sense of the word, including the participation in, and the incorporation and management of other enterprises and companies.

## **2. BASIS OF PREPARATION**

### **a. General principles**

The Financial Statements have been prepared in accordance with Book 2 of the Curaçao Civil Code using the Guidelines for annual reporting of the Dutch Accounting Standards Board.

### **b. Functional and presentation currency**

The Financial Statements are presented in Euro (EUR) which is the functional currency of the Company.

## **3. SIGNIFICANT ACCOUNTING POLICIES**

### **a. General**

The principal accounting policies adopted in the preparation of these Financial Statements are set out below. These policies have been consistently applied to all years presented in these Financial Statements unless otherwise stated.

Assets and liabilities are stated at face value unless indicated otherwise.

**DG Innovations B.V.**  
**Notes to the Financial Statements**  
**January 1, 2025 through December 31, 2025**  
*(in EUR)*

**b. Receivables**

Receivables are valued at face value less a provision for possible uncollectable accounts.

**c . Cash and cash equivalents**

Cash and cash equivalents are stated at face value.

**d. Shareholders' equity**

Ordinary shares are classified as equity.

**e. Current liabilities**

On initial recognition current liabilities are recognised at fair value. After initial recognition current liabilities are recognised at the amortised cost price, being the amount received taking into account premiums or discounts and minus transaction costs. This is usually the nominal value.

**f. Recognition of Income and Expenses Revenue**

Revenues from the services rendered are recognised in proportion to the services delivered, based on the services rendered up to the balance sheet date in proportion to the total of services to be rendered.

Other operating income results are recognized which are not directly linked to the services as part of the normal, non-incidental operations.

**g. Cost of sales**

Cost of sales represents the direct and indirect expenses attributable to revenue, purchase expenses related to the goods sold, employee cost, depreciation charges for buildings and equipment, and other operating expenses that are attributable to cost of sales.

Goodwill amortisation is also recognised within cost of sales.

**h . Operating expenses**

Operating expenses consist primarily of staff costs and corporate professional expenses, both of which are recognised on an accruals basis.

**DG Innovations B.V.**  
**Notes to the Financial Statements**  
**January 1, 2025 through December 31, 2025**  
*(in EUR)*

**i. Foreign Currencies**

**1) Functional and presentation currency**

Items included in the Company's financial statements are measured using the currency of the primary economic environment in which the entity operates the functional currency"). The Financial Statements are presented in Euro (EUR), which is the Company's functional and presentation currency.

**2) Transactions and balances**

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the transaction at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit and loss.

**j. Profit tax**

The profit tax expense represents tax payable for the year based on currently applicable tax rates.

**k. Dividends**

Interim dividends are recognised in equity in the year in which they are approved by the Company's Directors. Dividend distribution to the Company's shareholders is recognised in the Company's Financial Statements in the year in which they are approved by the Company's shareholders.

**DG Innovations B.V.**  
**Notes to the Financial Statements**  
**January 1, 2025 through December 31, 2025**  
*(in EUR)*

**4 SHAREHOLDER'S EQUITY**

|                                                             | <b>2025</b> | <b>2024</b> |
|-------------------------------------------------------------|-------------|-------------|
| 100 shares @ USD 1.00 equivalent to EUR0.93 Nominal capital | <u>93</u>   | <u>93</u>   |

Movements in the shareholder's equity accounts are as follows:

|                           | Issued and<br>fully paid<br>share capital | Accumulated<br>Deficit | Result for the<br>year | Total                  |
|---------------------------|-------------------------------------------|------------------------|------------------------|------------------------|
| Opening Balance           | 93                                        | (19,940)               | (17,799)               | (37,646)               |
| Result appropriation      | -                                         | (17,799)               | 17,799                 | -                      |
| Movements during the year | -                                         | -                      | (21,156)               | (21,156)               |
| Ending Balance            | <u><b>93</b></u>                          | <u><b>(37,739)</b></u> | <u><b>(21,156)</b></u> | <u><b>(58,802)</b></u> |

**5 OTHER PAYABLE**

|                       | <b>2025</b>          | <b>2024</b>          |
|-----------------------|----------------------|----------------------|
| Loan from Shareholder | <u>49,126</u>        | <u>37,739</u>        |
|                       | <u><b>49,126</b></u> | <u><b>37,739</b></u> |

# DG Innovations BV FS 2025[9]

Final Audit Report

2026-06-30

|                 |                                              |
|-----------------|----------------------------------------------|
| Created:        | 2026-06-29                                   |
| By:             | Millicent Prince (millicent@igatrust.com)    |
| Status:         | Signed                                       |
| Transaction ID: | CBJCHBCAABAAQWiguxPBW9LWZq4xy7TE_JxDxGVHpqnn |

## "DG Innovations BV FS 2025[9]" History



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