

Financial Statements 2025

Curacao Chamber of Commerce: 161333
Zuikertuintjeweg Z/N
Willemstad, Curacao

130Group N.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,
Harbour, Malta

M: +356 7927 7652

E: andrew.cassar.10@gmail.com

28/07/2026

130Group N.V.

Financial Statements

December 31, 2025

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130Group N.V.

Financial Statements

December 31, 2025

MANAGING DIRECTOR:

IGA Trust B.V.

Zuikertuintjeweg Z/N

Curacao

130Group N.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 3,187,434, details of which are set out in the attached Profit and Loss account.

07/20/26

Curacao,



IGA Trust B.V.

Managing Director

130Group N.V.
Balance Sheet as at December 31, 2025
(in EUR, before appropriation of results)

ASSETS	Notes	2025	2024
<u>Current assets</u>			
Accounts Receivable		-	4,970
Other Receivables	4	211,539	
Cash and cash equivalents	5	221,560	-
		<u>433,099</u>	<u>4,970</u>
			-
TOTAL ASSETS		<u>433,099</u>	<u>4,970</u>
SHAREHOLDERS EQUITY AND LIABILITIES			
<u>Shareholder's equity</u>			
	6		
Share Capital		4,525	4,525
Shareholders Contribution		13,576	13,576
Retained Earnings		(99,747)	(17,701)
Current Year Earnings/Losses		<u>(3,187,434)</u>	<u>(82,046)</u>
		(3,269,080)	(81,646)
<u>Current liabilities</u>			
Accrual		-	1,810
130 Group - Player Liability		2,110,921	-
Account Payable		1,591,258	-
Other Payable	7	-	84,806
		<u>3,702,179</u>	<u>86,616</u>
TOTAL SHAREHOLDERS' EQUITY AND LIABILITIES		<u>433,099</u>	<u>4,970</u>



Name : IGA Trust B.V
Director

130Group N.V.
Profit and loss account for the period
January 1, 2025 through December 31, 2025
(in EUR)

	Notes	2025	2024
<u>Income</u>			
Revenue		2,120,795	-
Cost of sales		305,150	-
Gross Profit/(Loss)		<u>1,815,645</u>	<u>-</u>
<u>Expenses</u>			
Advertising		66,296	-
Bank fees		22	-
Bank Revaluations		4,060	-
Marketing Expenses		4,293,764	-
IT Consulting fees		4,666	-
Professional fees		143,627	82,046
Office Expenses		2,690	-
Realised Currency Gains		(28,594)	-
Software Fees		516,548	-
		<u>5,003,079</u>	<u>82,046</u>
Operating result		<u>(3,187,434)</u>	<u>(82,046)</u>
Result before taxation		(3,187,434)	(82,046)
Profit tax		-	-
NET RESULT FOR THE YEAR		<u>(3,187,434)</u>	<u>(82,046)</u>

130Group N.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 July 13, 2022 under the laws of Curaçao.

The Company is registered with the Chamber of Commerce and Industry of Curaçao under number 161333.

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 Euros (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.

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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.

130Group N.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.

4. OTHER RECEIVABLES

2025

2024

Intercompany - XLNC

211,539

-

211,539

-

5. CASH AT BANKS AND IN HAND

2025

2024

Cash and cash equivalents

221,560

-

221,560

-

130Group N.V.
Notes to the Financial Statements
January 1, 2025 through December 31, 2025
(in EUR)

6 SHAREHOLDER'S EQUITY

	2025	2024
4525 shares @ EUR 1.00 Nominal capital	<u>4,525</u>	<u>4,525</u>

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

	Issued and fully paid share capital	Shareholder's contribution	Result for the year	Total
Opening Balance	4,525	13,576	(99,747)	(81,646)
Movements during the year	-	-	(3,187,434)	(3,187,434)
Ending Balance	<u>4,525</u>	<u>13,576</u>	<u>(3,287,181)</u>	<u>(3,269,080)</u>

7 OTHER PAYABLE

	2025	2024
Entity under Common Control	-	74,331
Other Payables	<u>-</u>	<u>10,475</u>
	<u>-</u>	<u>84,806</u>

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Final Audit Report

2026-07-20

Created:	2026-07-20
By:	Millicent Prince (millicent@igatrust.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAA_6rcvqjFKV__tuPr0sXceBTIf61maKU0

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