

LUCKYROO N.V.

**REPORT AND SEPARATE FINANCIAL
STATEMENTS**

31 December 2025

REPORT AND SEPARATE FINANCIAL STATEMENTS
31 December 2025

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LUCKYROO N.V.

BOARD OF DIRECTORS AND OTHER OFFICERS

Board of Directors:

(SMES) Solutions for Management and Employment Support N.V.

Registered office:

17-C, Seru Loraweg
Curacao

MANAGEMENT REPORT

The Board of Directors presents its report and unaudited separate financial statements of the Company for the year ended 31 December 2025.

Principal activities and nature of operations of the Company

The principal activities of the Company, which are unchanged from last year, are the organization, marketing, managing, supporting and operating of 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 for clients established or residing outside of Curaçao.

The Company is licensed by Curacao Gaming Authority with the license number OGL/2024/1371/0694, for used of URL www.betwinner.llc.

Going concern basis

The Company incurred a loss of €201,078 for the year ended 31 December 2025, and, as of that date the Company's current liabilities exceeded its current assets by €345,244. The parent company has indicated its intention to continue providing financial assistance to the Company for at least 12 months from the date of approval of these financial statements, enabling the Company to continue operating as a going concern and to meet its obligations as they fall due..

Share capital

There were no changes in the share capital of the Company during the year under review.

Board of Directors

The sole member of the Company's Board of Directors as at 31 December 2025 and at the date of this report is presented on page 1. The Sole Director was a member of the Board of Directors throughout the year ended 31 December 2025.

In accordance with the Company's Articles of Association the Sole Director presently member of the Board continues in office.

There were no significant changes in the remuneration of the Board of Directors.

By order of the Board of Directors,

(SMES) Solutions for Management and Employment Support N.V.
Director



24 June 2026

LUCKYROO N.V.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME 31 December 2025

	Note	2025 €	2024 €
Cost of sales		<u>(68,782)</u>	-
Gross loss		(68,782)	-
Administration expenses		(132,285)	(92,850)
Other expenses	3	<u>-</u>	<u>(8)</u>
Operating loss		(201,067)	(92,858)
Net finance income	2	156	10
Net finance costs	5	<u>(167)</u>	<u>(5)</u>
Net loss for the year		(201,078)	(92,853)
Other comprehensive income		<u>-</u>	<u>-</u>
Total comprehensive income for the year		(201,078)	(92,853)

The notes on pages 6 to 8 form an integral part of these separate financial statements.

LUCKYROO N.V.

STATEMENT OF FINANCIAL POSITION

31 December 2025

	Note	2025 €	2024 €
ASSETS			
Non-current assets			
Intangible assets	6	51,404	24,178
Investments in subsidiaries	7	17,134	<u>1</u>
		68,538	<u>24,179</u>
Current assets			
Receivables	8	16,509	96
		16,509	<u>96</u>
Total assets		85,047	<u>24,275</u>
EQUITY AND LIABILITIES			
Equity			
Share capital	9	91	91
Accumulated losses		(293,930)	<u>(92,853)</u>
		(293,839)	<u>(92,762)</u>
Advances from shareholders	10	17,133	-
Total equity		(276,706)	<u>(92,762)</u>
Current liabilities			
Trade and other payables	11	361,753	117,037
		361,753	<u>117,037</u>
Total equity and liabilities		85,047	<u>24,275</u>

On 24 June 2026 the Board of Directors of Luckyroo N.V. authorised these separate financial statements for issue.

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Director

The notes on pages 6 to 8 form an integral part of these separate financial statements.

LUCKYROO N.V.

STATEMENT OF CHANGES IN EQUITY 31 December 2025

	Share capital €	Advances from shareholders €	Accumula- ted losses €	Total €
Balance at 1 January 2024	91	-	-	91
Comprehensive income				
Net loss for the year	-	-	(92,853)	(92,853)
Total comprehensive income for the year	-	-	(92,853)	(92,853)
Balance at 31 December 2024/ 1 January 2025	91	-	(92,853)	(92,762)
Comprehensive income				
Net loss for the year	-	-	(201,078)	(201,078)
Total comprehensive income for the year	-	-	(201,078)	(201,078)
Transactions with owners				
Proceeds for the year	-	17,133	-	17,133
Total transactions with owners	-	17,133	-	17,133
Balance at 31 December 2025	91	17,133	(293,930)	(276,706)

The notes on pages 6 to 8 form an integral part of these separate financial statements.

LUCKYROO N.V.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

31 December 2025

1. Incorporation and principal activities

Country of incorporation

The Company Luckyroo N.V. (the "Company") was incorporated in Cyprus on 14 April 2023 as a private limited liability company under the provisions of the Cyprus Companies Law, Cap. 113. Its registered office is at 17-C, Seru Loraweg, Curacao.

Principal activities

The principal activities of the Company, which are unchanged from last year, are the organization, marketing, managing, supporting and operating of 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 for clients established or residing outside of Curaçao.

2. Finance income

	2025	2024
	€	€
Exchange profit	<u>156</u>	<u>10</u>
	<u>156</u>	<u>10</u>

3. Other expenses

	2025	2024
	€	€
Other operating expenses	<u>-</u>	<u>8</u>
	<u>-</u>	<u>8</u>

4. Expenses by nature

	2025	2024
	€	€
Depreciation and amortisation expense	67,674	11,114
Expense relating to leases	3,750	-
Other expenses	<u>129,643</u>	<u>81,744</u>
Total expenses	<u>201,067</u>	<u>92,858</u>

5. Finance costs

	2025	2024
	€	€
Net foreign exchange losses	<u>167</u>	<u>5</u>
Finance costs	<u>167</u>	<u>5</u>

LUCKYROO N.V.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS 31 December 2025

6. Intangible assets

	Other intangibles €
Cost	
Additions	35,292
Balance at 31 December 2024/ 1 January 2025	35,292
Additions	94,900
Balance at 31 December 2025	130,192
Amortisation	
Amortisation for the year (Note 4)	11,114
Balance at 31 December 2024/ 1 January 2025	11,114
Amortisation for the year (Note 4)	67,674
Balance at 31 December 2025	78,788
Net book amount	
Balance at 31 December 2025	51,404
Balance at 31 December 2024	24,178

7. Investments in subsidiaries

	2025 €	2024 €
Balance at 1 January	1	-
Additions	17,133	1
Balance at 31 December	17,134	1

The details of the subsidiaries are as follows:

Name	Country of incorporation	2025 Holding %	2024 Holding %	2025 €	2024 €
Five Scatters Invest Ltd	Cyprus	100	100	17,134	1
				17,134	1

8. Receivables

	2025 €	2024 €
Receivables from own subsidiaries	5,174	-
Deferred expenses	11,250	-
Unpaid share capital	85	96
	16,509	96

LUCKYROO N.V.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS 31 December 2025

9. Share capital

	2025 Number of shares	2025 €	2024 Number of shares	2024 €
Authorised				
Ordinary shares of €1 each	<u>100</u>	<u>91</u>	<u>100</u>	<u>91</u>
Issued and fully paid				
Balance at 1 January	<u>-</u>	<u>91</u>	<u>-</u>	<u>91</u>
Balance at 31 December	<u>-</u>	<u>91</u>	<u>-</u>	<u>91</u>

10. Advances from shareholders

	2025 €	2024 €
Proceeds during the year	<u>17,133</u>	<u>-</u>
Balance at 31 December	<u>17,133</u>	<u>-</u>

11. Trade and other payables

	2025 €	2024 €
Shareholders' current accounts - credit balances	<u>313,187</u>	<u>117,029</u>
Accruals	<u>48,566</u>	<u>8</u>
	<u>361,753</u>	<u>117,037</u>

**ADDITIONAL INFORMATION TO THE STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME**

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LUCKYROO N.V.

DETAILED INCOME STATEMENT
31 December 2025

	Page	2025 €	2024 €
Revenue			
Cost of sales	2	<u>(68,782)</u>	-
Gross loss		(68,782)	-
Operating expenses			
Administration expenses	3	<u>(132,285)</u>	(92,850)
Other operating expenses		<u>-</u>	(8)
Operating loss		(201,067)	(92,858)
Finance income		156	10
Finance costs		<u>(167)</u>	(5)
Net loss for the year before tax		<u>(201,078)</u>	<u>(92,853)</u>

LUCKYROO N.V.

COST OF SALES
31 December 2025

	2025 €	2024 €
Cost of sales		
Direct costs		
Domain rental fee	108	-
Trademark rental fee	1,000	-
Amortisation of other intangibles	67,674	-
	<u>68,782</u>	<u>-</u>

LUCKYROO N.V.

ADMINISTRATION EXPENSES

31 December 2025

	2025 €	2024 €
Administration expenses	3,750	-
Rent	16,330	-
Certification and legal expenses	77,205	34,480
Secretarial fees	-	7,000
Nominee fees	15,000	15,000
Directors' fees	20,000	-
Management fees	-	25,256
License fee	-	11,114
Amortisation of other intangibles	-	-
	132,285	92,850