

PLUSTAR N.V.

Business Plan.

Submitted by:

PLUSTAR N.V.

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Business Summary and History

PLUSTAR N.V. strategically commits to expanding its global user base by gradually entering regulated international markets. Our market access approach prioritizes regulated jurisdictions, with a particular focus on countries approved by the GCB, ensuring full compliance while maintaining our licensing status. We maintain an inclusive attitude towards customers through a variety of tailored games targeting different demographics.

Our financial forecasts indicate that Plusstar N.V. expects to become profitable in 2024 upon obtaining GCB licensing. Operating under the domain name 7SPIN.com and the brand name "7SPIN," we take pride in offering unique intellectual property through our B2C services. Our product portfolio showcases cutting-edge technology, innovative design, and engaging content, distinguishing us in the gaming industry.

These aspects are not just assets but integral components of our identity, crucial for providing unparalleled gaming experiences to our customers. With evolving regulatory standards, we are actively pursuing GCB licensing. While our current focus includes slots, table games, live casinos, fishing, bingo games, and sports betting, we have ambitious plans to expand into other verticals in the near future.

Vision and Mission

Vision: To become a leading global provider of gaming entertainment, recognized for our commitment to regulatory compliance, innovation, and delivering exceptional gaming experiences to a diverse range of players worldwide.

Mission:

- Expand into regulated international markets: Strategically penetrate regulated jurisdictions, prioritizing countries approved by regulatory bodies such as the GCB, to ensure compliance and maintain licensing status while broadening our global reach.
- Maintain inclusivity and diversity: Tailor our gaming offerings to cater to diverse demographics, fostering an inclusive environment where all players feel welcome and valued.
- Drive profitability and sustainability: Utilize our financial forecasts and strategic planning to achieve profitability post-GCB licensing, while also focusing on sustainable growth and long-term success in the global gaming industry.
- Embrace innovation and technology: Continuously invest in cutting-edge technology, innovative game design, and engaging content to differentiate ourselves in the market and provide players with immersive gaming experiences.
- Adapt to evolving regulatory standards: Proactively monitor and adapt to changes in regulatory requirements, ensuring ongoing compliance and positioning ourselves as a trusted and responsible gaming operator in every market we enter.

Why Curacao?

PLUSTAR N.V. is committed to leveraging the acquisition of a Curacao Gaming License to strengthen its competitive edge within the dynamic iGaming Market. This strategic move will not only unlock new avenues for business growth but also enhance our position in the industry.

In addition to our internal competitive advantages, such as our experienced and dynamic team, the Curacao license offers significant external benefits. These advantages include:

- **Global Recognition:** The Curacao license is internationally recognized and respected in the gaming industry, providing credibility and legitimacy to operators in the eyes of players, payment processors, and business partners worldwide.

- **Regulatory Stability:** Curacao has established regulatory frameworks for online gambling, providing stability and predictability for operators. The regulatory authority, Curacao eGaming, ensures that operators adhere to strict standards, promoting fair play and consumer protection.
- **Tax Benefits:** Curacao offers favorable tax conditions for gaming operators, including low corporate taxes and no value-added tax (VAT) on international transactions. This can significantly reduce operational costs and increase profitability for operators.
- **Flexible Licensing Options:** Curacao offers various licensing options tailored to the needs of different types of gaming operators, including online casinos, sportsbooks, and gaming platforms. Operators can choose the type of license that best suits their business model and target market.
- **Fast Application Process:** Compared to some other jurisdictions, the application process for a Curacao gaming license is relatively fast and straightforward. This allows operators to launch their gaming platforms quickly and start generating revenue without significant delays.
- **Access to Payment Processors:** Holding a Curacao gaming license facilitates access to reputable payment processors and banking services, making it easier for operators to process payments and withdrawals for their players.
- **Flexibility in Game Offerings:** Curacao allows operators to offer a wide range of gaming products, including casino games, sports betting, lottery, and virtual sports. This flexibility enables operators to diversify their offerings and attract a broader audience of players.

Market analysis Summary

The global online gambling industry is experiencing significant growth driven by technological advancements, changing regulatory environments, and shifting consumer preferences. PLUSTAR N.V. acknowledges the importance of understanding market dynamics to effectively navigate this landscape. Key observations reveal:

- **Global Gaming Industry Overview:** Provide an overview of the global gaming industry, including market size, growth trends, and key players. Highlight the increasing popularity of online gaming and the growing demand for diverse gaming experiences across different regions.
- **Regulatory Landscape:** Discuss the regulatory landscape in target international markets, emphasizing the importance of obtaining licenses from reputable regulatory bodies such as the Curacao eGaming Authority or other relevant authorities. Highlight the advantages of operating in regulated markets and the potential challenges associated with compliance.
- **Competitive Analysis:** Conduct a competitive analysis to identify key competitors in target markets, their market share, strengths, weaknesses, and strategies. Assess how PLUSTAR N.V. can differentiate itself through unique offerings, innovative features, and superior customer experiences.
- **Customer Segmentation:** Analyze target customer segments in international markets based on demographics, preferences, and behaviors. Identify opportunities to tailor gaming offerings to meet the needs and preferences of diverse customer groups, including casual players, high rollers, and enthusiasts.
- **Market Entry Strategy:** Outline PLUSTAR N.V.'s market entry strategy for expanding into regulated international markets. This may include prioritizing markets with favorable regulatory environments, establishing strategic partnerships with local operators or businesses, and leveraging digital marketing channels to reach target audiences.
- **Financial Projections:** Provide financial projections for PLUSTAR N.V.'s expansion into international markets, including revenue forecasts, investment requirements, and expected return on investment. Highlight the potential profitability of entering new markets and the timeline for achieving financial objectives.
- **Risk Analysis:** Assess potential risks and challenges associated with expanding into international

markets, such as regulatory compliance, currency fluctuations, cultural differences, and competition. Develop mitigation strategies to address these risks and ensure the success of the expansion initiative.

Global Market Strategy

- **Market Selection:** The focus will be on markets where this license is recognized and accepted. Prioritize regions with high demand for online gaming and where Curacao licensing holds credibility among players.
- **Regulatory Compliance:** Ensure strict adherence to Curacao Gaming Control Board (GCB) regulations and guidelines. Develop robust compliance protocols tailored to Curacao's requirements to maintain licensing status and ensure operational integrity.
- **Product Localization:** While emphasizing compliance with Curacao regulations, customize gaming offerings to appeal to a global audience. Provide multilingual options, diverse game themes, and convenient payment methods to accommodate players from different regions.
- **Strategic Partnerships:** Collaborate with licensed and trusted service providers, such as payment processors, hosting providers, and legal consultants, to streamline operations and ensure compliance with local regulations. Forge partnerships with reputable affiliates to expand reach and attract players to the platform.
- **Customer Acquisition and Retention:** Implement targeted marketing strategies to attract players from international markets. Utilize digital marketing channels, affiliate networks, and targeted advertising to reach potential players interested in Curacao-licensed gaming platforms. Offer promotions and loyalty programs to incentivize player retention and foster long-term engagement.
- **Technology and Innovation:** Invest in advanced gaming technologies and innovative features to enhance the gaming experience for players. Leverage cutting-edge software providers and incorporate popular game genres to appeal to a diverse audience while adhering to Curacao licensing requirements.
- **Continuous Evaluation and Optimization:** Regularly assess the effectiveness of marketing efforts and operational processes to optimize performance and maximize ROI. Analyze key metrics such as player acquisition costs, player lifetime value, and conversion rates to refine strategies and drive sustainable growth.

Financial Strategy

- **Accepting Cryptocurrency Payments:** Integrate cryptocurrency payment options into the gaming platform to provide players with a convenient and secure method of depositing funds. Accept a variety of popular cryptocurrencies such as Bitcoin, Ethereum, Litecoin, and others, allowing players to choose their preferred digital currency for transactions.
- **Managing Cryptocurrency Holdings:** Develop robust procedures for managing cryptocurrency holdings, including secure storage solutions and protocols for handling transactions. Implement multi-signature wallets, cold storage, and encryption techniques to safeguard digital assets against theft or unauthorized access.
- **Hedging and Risk Management:** Hedge against cryptocurrency price volatility by diversifying holdings and implementing risk management strategies. Consider using derivatives, futures contracts, or options to mitigate exposure to price fluctuations and protect against potential losses.
- **Compliance and Regulatory Considerations:** Ensure compliance with applicable regulations and regulatory guidelines related to cryptocurrency transactions, including anti-money laundering

(AML) and know-your-customer (KYC) requirements. Maintain transparency and accountability in financial operations to build trust with regulators and stakeholders.

- **Cost Optimization:** Leverage the cost-efficiency of cryptocurrency transactions to reduce processing fees and overhead costs associated with traditional payment methods. Explore decentralized finance (DeFi) platforms and liquidity pools to optimize liquidity and minimize transaction costs.
- **Investment and Growth Opportunities:** Explore investment opportunities in the cryptocurrency market to diversify revenue streams and capitalize on potential growth opportunities. Consider allocating a portion of cryptocurrency holdings to high-quality digital assets or blockchain projects with strong fundamentals and growth potential.
- **Educating Stakeholders:** Educate players, partners, and stakeholders about the benefits and risks of using cryptocurrency for gaming transactions. Provide clear guidelines and resources to help users understand how to securely transact with cryptocurrency and mitigate potential risks associated with price volatility or security vulnerabilities.
- **Continuous Monitoring and Adaptation:** Monitor cryptocurrency market trends, regulatory developments, and technological advancements to adapt the financial strategy accordingly. Stay informed about emerging opportunities and challenges in the cryptocurrency space and adjust strategies to capitalize on market dynamics and maintain competitiveness.

SWOT Analysis

Strengths:

- **Established Brand:** PLUSTAR N.V. has built a reputable brand known for its innovative gaming offerings and commitment to regulatory compliance.
- **Experienced Management Team:** The company is led by an experienced management team with expertise in the gaming industry, regulatory compliance, and technology.
- **Diverse Gaming Portfolio:** PLUSTAR N.V. offers a diverse portfolio of gaming products, including slots, table games, live casinos, and sports betting, catering to a wide range of player preferences.
- **Curacao Gaming License:** Holding a Curacao gaming license provides credibility and regulatory compliance, enabling the company to operate in international markets.
- **Technological Innovation:** The company invests in cutting-edge technology and innovation to deliver immersive gaming experiences and stay ahead of competitors.

Weaknesses:

- **Dependency on Curacao License:** Relying solely on a Curacao gaming license may limit market access and growth opportunities compared to operators with licenses from multiple jurisdictions.
- **Regulatory Risks:** Changes in regulatory requirements or compliance issues in Curacao or other jurisdictions could pose risks to the company's operations and profitability.
- **Market Saturation:** The gaming industry is highly competitive, with many established players and new entrants competing for market share, making it challenging to stand out and attract players.
- **Dependence on Technology:** Any disruptions or failures in technology infrastructure, such as server outages or cybersecurity breaches, could impact the company's ability to deliver gaming services and maintain player trust.
- **Currency Fluctuations:** Operating with cryptocurrency may expose the company to risks associated with currency volatility, impacting financial stability and profitability.

Opportunities:

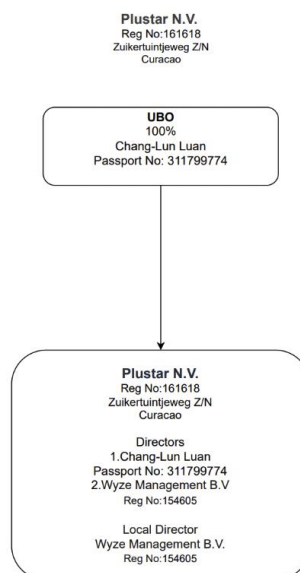
- **Expansion into New Markets:** PLUSTAR N.V. can explore opportunities to expand into new markets with favorable regulatory environments and high demand for online gaming.

- **Strategic Partnerships:** Forming strategic partnerships with local operators, technology providers, and payment processors can facilitate market entry and enhance operational efficiency.
- **Emerging Technologies:** Leveraging emerging technologies such as virtual reality (VR), augmented reality (AR), and blockchain can differentiate the company's offerings and attract tech-savvy players.
- **Growth in Cryptocurrency Adoption:** The increasing adoption of cryptocurrency worldwide presents opportunities for PLUSTAR N.V. to attract players who prefer using digital assets for gaming transactions.
- **Customization and Personalization:** Offering personalized gaming experiences tailored to individual player preferences can enhance player engagement and loyalty, driving revenue growth.

Threats:

- **Regulatory Uncertainty:** Uncertainty surrounding regulatory changes or crackdowns on online gambling in key markets could disrupt operations and limit growth prospects.
- **Competition:** Intense competition from established gaming operators and new entrants may erode market share and pressure profitability.
- **Economic Downturns:** Economic downturns or financial crises could lead to reduced consumer spending on discretionary items such as online gaming, impacting revenue and profitability.
- **Cybersecurity Risks:** The gaming industry is a target for cyberattacks, and data breaches or security incidents could damage the company's reputation and lead to financial losses.
- **Legal and Compliance Risks:** Non-compliance with regulatory requirements or legal issues, such as disputes over intellectual property rights or gaming licenses, could result in fines, penalties, or legal action against the company.

Plustar N.V. shareholding structure



Key person and duties

CEO: Luan-Chang,Lun

Luan-Chang,Lun, a dynamic gaming startup poised to revolutionize the industry. As a seasoned Project Manager with a passion for innovation and strategic vision, he has spearheaded initiatives that have propelled gaming experiences to new heights.

His expertise extends to managing tactical and strategic roadmaps for a diverse range of gaming offerings including Casino, Sportsbook, and Lottery games. With a keen focus on user-centric design, I collaborated closely with stakeholders to define product roadmaps and translate business objectives into actionable user stories.

In his previous role at LULA inno Corp, he honed his skills in campaign planning, SEO/PPC/SEM strategies, and influencer marketing. He led initiatives to develop flexible standard operating procedures, optimized website performance, and trained teams for successful product launches.

With a solid foundation in electronics from Taiwan University of Science and Technology, he brings a unique blend of technical acumen and business acuity to the table. Whether it's navigating the complexities of small Sportsbooks or orchestrating large-scale casino operations, I thrive on forward-thinking problem-solving and effective team leadership.

Responsible for:

- Serve as the primary point of contact for supervisory authorities regarding processing issues and consult appropriately on other related matters.
- Offer advice on data protection impact assessments as requested and monitor their execution in accordance with relevant laws and regulations.
- Inform the organization promptly about any breaches or failures to comply with data protection rules and regulations.
- Ensure the gaming company operates within the legal framework established by regulatory authorities by obtaining and maintaining necessary licenses, permits, and approvals.
- Create and enforce policies and procedures to comply with laws and regulations, covering areas such as responsible gaming, anti-money laundering, data protection, and fraud prevention.
- Regularly monitor gaming operations to detect and prevent any violations of laws or regulations, conducting internal audits and reporting irregularities to regulatory authorities when necessary.
- Develop procedures for customer due diligence to verify identities and comply with anti-money laundering regulations, including background checks and monitoring of customer transactions.
- Establish programs to promote responsible gaming and mitigate gambling-related harm, providing support for problem gamblers and implementing measures to prevent underage gambling.
- Stay abreast of changes in laws, regulations, and industry standards affecting the gaming industry to ensure ongoing compliance and effectiveness in fulfilling compliance duties.

Money Laundering Reporting Officer: Craig Dinwoodie

A proven AML and KYC specialist, proactively fashioning a career in Financial Crime Compliance as a MLRO and Business Analyst within Payments, Corporate and Retail Banking. Pivotal in successful completion of high profile regulatory authorisation and remediation projects and top performer in BAU governance environments. Enjoyed success throughout employment career, consistently impressing employers which has resulted in advancement to more senior positions.

COO – To be hired

Responsible for:

- Working closely with the CEO and other executives to develop and implement strategic plans and initiatives to achieve the company's goals.
- Overseeing the daily operations of various departments within the organization, ensuring efficiency and effectiveness in processes.

- Allocating resources such as budget, personnel, and technology to different departments and projects to optimize performance and achieve objectives.
- Identifying potential risks to the organization's operations and developing strategies to mitigate them.
- Monitoring key performance indicators (KPIs) and operational metrics to evaluate the performance of different departments and identify areas for improvement.
- Providing leadership and guidance to department heads and other staff members to ensure alignment with company goals and objectives.
- Continuously seeking opportunities to streamline processes, increase efficiency, and reduce costs throughout the organization.
- Facilitating communication and collaboration between different departments to ensure smooth coordination and execution of projects and initiatives.
- Building and maintaining relationships with clients, partners, and other stakeholders to ensure satisfaction and promote business growth.
- Responding effectively to unexpected challenges or crises that may arise in the course of operations.

CFO to be hired

Responsible for:

- Developing financial forecasts and strategic plans, analyzing financial data, and providing insights to support decision-making.
- Ensuring accurate and timely financial reporting to stakeholders, including the preparation of financial statements, regulatory filings, and management reports.
- Leading the budgeting process, monitoring performance against budgets, and providing variance analysis.
- Ensuring compliance with accounting standards, tax regulations, and other financial regulations, as well as internal controls and corporate governance best practices.
- Overseeing the selection, implementation, and optimization of financial systems and technologies to improve efficiency and effectiveness.

CTO to be hired

Responsibilities:

- Develop and implement the overall technology strategy aligned with the company's goals, focusing on innovation, scalability, and efficiency.
- Product Development: Oversee the development of gaming products, ensuring they meet quality standards, deadlines, and market demands.
- Manage the technical infrastructure, including servers, networks, and databases, to ensure smooth operations and minimal downtime.
- Implement robust security measures to protect user data and prevent cyber threats. Ensure compliance with relevant regulations and standards.
- Build and lead a high-performing technology team, providing mentorship, guidance, and professional development opportunities.
- Stay updated on emerging technologies and industry trends, exploring their potential applications to improve gaming experiences and operations.
- Develop and manage the technology budget, allocating resources effectively to maximize ROI and support business objectives.

Head of Marketing to be hired

Responsibilities:

- Conduct market research to understand gaming trends, player preferences, and competitor strategies.
- Develop and maintain the company's brand identity within the gaming industry, ensuring consistency across all marketing channels.
- Plan and execute marketing campaigns to promote gaming products, events, and initiatives, utilizing various channels such as social media, email, and influencers.
- Implement strategies to acquire new customers and retain existing ones, including loyalty programs, special offers, and targeted promotions.
- Develop engaging content, including blog posts, videos, and graphics, to attract and engage gaming audiences.
- Analyze the performance of marketing campaigns using metrics such as ROI, conversion rates, and customer engagement, and adjust strategies accordingly.
- Identify and forge partnerships with gaming influencers, content creators, and organizations to expand the company's reach and credibility within the gaming community.

Game providers

Game Providers: At Plustar N.V., we take pride in curating an exceptional selection of games from top-tier providers, ensuring that our players have access to a wide range of thrilling entertainment options. We are pleased to offer titles from leading providers such as:

- JILI: JILI is a renowned provider known for its diverse range of online slot games, offering exciting gameplay experiences with high-quality graphics and innovative features.
- Pragmatic Play: Pragmatic Play is a leading provider of online casino games, offering a wide selection of slots, table games, and live dealer options. Their games are known for their immersive themes and engaging gameplay mechanics.
- FA CHAI (FC): FA CHAI is a game provider known for its unique and creative approach to online gaming. They offer a variety of slots and table games with a focus on delivering entertaining experiences to players.
- Poket Games Soft (PG): Poket Games Soft is a provider specializing in mobile gaming solutions, offering a range of slot games optimized for play on smartphones and tablets. Their games often feature vibrant graphics and intuitive controls.
- Evolution: Evolution is a leading provider of live dealer casino games, offering a wide range of immersive experiences including live roulette, blackjack, and baccarat. Their high-quality streams and professional dealers make for an authentic casino atmosphere.
- NoLimitCity: NoLimitCity is known for its innovative and visually stunning slot games, featuring unique themes and exciting bonus features. They aim to push the boundaries of online gaming with their creative approach.
- Winfast: Winfast is a provider offering a diverse range of casino games including slots, table games, and live dealer options. They focus on delivering high-quality entertainment experiences to players around the world.
- AUX: AUX is a game provider known for its sleek and modern approach to online gaming. They offer a variety of innovative slots and table games designed to captivate players with their engaging features.
- Playtech: Playtech is one of the largest and most established providers in the industry, offering a comprehensive suite of casino games including slots, table games, and live dealer options. They are known for their cutting-edge technology and expansive game library.
- Microgaming: Microgaming is a pioneer in the online gaming industry, known for creating some

of the most iconic slots and progressive jackpot games. With a vast portfolio spanning decades, they continue to innovate and entertain players worldwide.

- **Big Time Gaming:** Big Time Gaming is celebrated for its groundbreaking Megaways mechanic, which has revolutionized the online slot industry. Their games are known for their high volatility and exciting bonus features.
- **YGG:** YGG is a game provider known for its visually stunning slots and innovative gameplay mechanics. They strive to push the boundaries of creativity in the online gaming space.
- **Red Tiger:** Red Tiger is a highly acclaimed provider known for its polished and feature-rich slot games. Their titles often feature intricate designs and engaging bonus rounds.
- **NetEnt:** NetEnt is a leading provider of premium gaming solutions, offering a wide range of slots, table games, and live casino options. They are known for their exceptional graphics and innovative features.
- **Indigo Magic:** Indigo Magic is a provider focusing on creating magical and enchanting gaming experiences. Their slots often feature mystical themes and immersive gameplay.
- **JDBC:** JDBC is a game provider offering a diverse range of casino games including slots, table games, and live dealer options. They aim to provide high-quality entertainment experiences to players worldwide.
- **Q9 Gaming:** Q9 Gaming is known for its diverse portfolio of casino games, catering to a wide range of player preferences. They prioritize innovation and quality in their game development.
- **PLAY'n GO:** PLAY'n GO is a leading provider of innovative and mobile-friendly casino games, offering a wide range of slots, table games, and bespoke solutions for operators. They are known for their high-quality graphics and engaging gameplay.
- **KALAMBRA GAMES:** KALAMBRA GAMES is a provider known for its unique and creative approach to game development. They offer a variety of slots and other casino games designed to captivate players with their immersive themes and exciting features.
- **Hacksaw Gaming:** Hacksaw Gaming is a provider specializing in scratch card and instant win games, offering quick and thrilling experiences for players looking for instant gratification.
- **Relax Gaming:** Relax Gaming is a provider known for its innovative and flexible platform, offering a wide range of casino games including slots, poker, and bingo. They collaborate with other developers to bring diverse content to their platform.
- **Boongo (BNG):** Boongo is a game provider known for its diverse portfolio of high-quality slots, featuring unique themes and exciting bonus features. They aim to provide engaging gaming experiences for players around the world.
- **Blueprint:** Blueprint is a leading provider of slot games known for their diverse range of themes and innovative mechanics. Their titles often feature exciting bonus rounds and big win potential.
- **THUNDERKICK:** THUNDERKICK is a game provider known for its visually striking and innovative slot games. Their titles often feature unique mechanics and creative themes that set them apart from the competition.
- **Quickspin:** Quickspin is a provider known for its high-quality slots featuring stunning graphics and innovative gameplay mechanics. Their games often include exciting bonus features and immersive storylines.
- **Habanero:** Habanero is a provider known for its diverse portfolio of slots and table games, featuring vibrant graphics and engaging gameplay. They cater to a global audience with their wide range of themes and features.
- **Betsoft:** Betsoft is a provider known for its cinematic 3D slots featuring immersive storylines and high-quality animations. They are celebrated for their innovative approach to game development.
- **Ameba:** Ameba is a game provider offering a variety of casino games including slots, table games, and scratch cards. They focus on providing entertaining and rewarding experiences for players.
- **Manna Play:** Manna Play is a provider known for its unique and creative approach to game

development. They offer a variety of innovative slots and other casino games designed to captivate players with their engaging features.

- YES BINGO (YB): YES BINGO is a provider specializing in bingo games, offering a variety of bingo variants and exciting features for players to enjoy.
- QUICKSPIN: QUICKSPIN is a game provider known for its high-quality slots featuring innovative gameplay mechanics and stunning graphics. They strive to deliver engaging gaming experiences for players worldwide.

Payment providers

1. SticPay: SticPay is a fast, secure, and convenient online payment solution that allows users to send and receive money globally. With a focus on simplicity and efficiency, SticPay enables seamless transactions for individuals and businesses, offering various features such as e-wallet services, international money transfers, and integration with online merchants.
2. ecoPayz: ecoPayz is a leading e-wallet and payment solution provider, offering a range of services for personal and business use. With ecoPayz, users can securely store funds, make online purchases, send money to friends and family, and withdraw cash at ATMs worldwide. The platform prioritizes user privacy and security, providing advanced fraud detection measures and multi-currency support.
3. TigerPAY: TigerPAY is a versatile payment platform designed to meet the needs of both individuals and businesses. Offering a wide range of payment solutions, including e-wallet services, prepaid cards, and merchant services, TigerPAY ensures convenient and secure transactions across various industries. With its user-friendly interface and robust security features, TigerPAY aims to streamline the payment process for users worldwide.

Risk Evaluation Process

To conduct a Risk Evaluation Process for our gaming website, we follow these general steps:

1. Identify Risks: Begin by identifying potential risks that the gaming website may face. This could include security breaches, data breaches, regulatory compliance issues, financial risks, technical failures, etc. Ensure you consider both internal and external factors that could impact the website.
2. Assess Risks: Once you've identified potential risks, assess each one in terms of its likelihood of occurrence and its potential impact on the gaming website. You can use qualitative or quantitative methods for assessment, depending on the complexity of the risk and the available data.
3. Prioritize Risks: Prioritize the identified risks based on the severity of their potential impact and likelihood of occurrence. Focus on addressing high-priority risks first, as they pose the greatest threat to the website's operations and reputation.
4. Develop Risk Mitigation Strategies: For each prioritized risk, develop risk mitigation strategies to reduce the likelihood of occurrence or minimize the impact if the risk were to materialize. This may involve implementing security measures, establishing protocols and procedures, obtaining insurance coverage, etc.
5. Implement Risk Controls: Put in place the necessary controls and measures to implement the risk mitigation strategies identified. This may involve updating security protocols, training staff on best practices, implementing software solutions, etc.
6. Monitor and Review: Continuously monitor the gaming website for any emerging risks or changes in the risk landscape. Regularly review and update the risk evaluation process to ensure it remains relevant and effective in mitigating potential threats.
7. Response Planning: Develop a response plan outlining the steps to be taken in the event that a

risk materializes. This should include procedures for containment, mitigation, recovery, and communication.

8. Communication: Ensure clear and transparent communication with stakeholders regarding identified risks, mitigation efforts, and any changes to the risk landscape. This includes internal communication among team members as well as external communication with users, regulators, and other relevant parties.

Legal Framework

- Licensing and Regulation: iGaming companies in Curacao must obtain a license from the Curacao Gaming Control Board (GCB). This authority regulates and oversees the online gambling industry in Curacao, ensuring that operators comply with legal requirements and standards.
- Curacao Gaming License: To obtain a Curacao Gaming License, companies must meet certain criteria, including providing proof of financial stability, demonstrating fair gaming practices, implementing responsible gambling measures, and ensuring compliance with anti-money laundering regulations.
- Online Gambling Ordinance: The legal framework governing online gambling in Curacao is primarily outlined in the Online Gambling Ordinance. This ordinance sets out the rules and regulations for operating online gambling businesses in Curacao, including licensing requirements, player protection measures, and anti-money laundering provisions.
- Corporate Structure and Taxation: iGaming companies in Curacao must establish a legal entity in the jurisdiction and comply with corporate governance requirements. The taxation regime for iGaming companies in Curacao is favorable, with low corporate tax rates compared to other jurisdictions.
- Anti-Money Laundering (AML) and Know Your Customer (KYC) Regulations: iGaming companies in Curacao must implement robust AML and KYC procedures to prevent money laundering and terrorist financing activities. This includes conducting thorough due diligence on customers, monitoring transactions for suspicious activity, and reporting any suspicious transactions to the relevant authorities.
- Responsible Gambling Measures: iGaming companies in Curacao are required to implement responsible gambling measures to protect players from the risks associated with excessive gambling. This includes providing tools for self-exclusion, setting deposit limits, and offering resources for problem gambling support.
- Data Protection and Privacy Laws: iGaming companies in Curacao must comply with data protection and privacy laws to safeguard the personal information of players. This includes implementing security measures to protect data from unauthorized access, ensuring transparency in data processing practices, and obtaining consent for the collection and use of personal information.
- Intellectual Property Rights: iGaming companies in Curacao must respect intellectual property rights, including trademarks, copyrights, and patents. This includes obtaining the necessary licenses and permissions for using third-party content and ensuring compliance with intellectual property laws.

Policies and Procedures

In line with our steadfast commitment to regulatory compliance and transparency, PLUSTAR N.V. pledges to furnish all policies and procedures to the pertinent authorities within six months from the issuance of the license. This timeline exemplifies our unwavering dedication to promptly present our comprehensive framework to the Gaming Control Board (GCB) for thorough review and scrutiny.

By adhering rigorously to this schedule, we underscore our responsible approach to governance and our steadfast commitment to fulfilling all regulatory obligations in a timely manner. PLUSTAR N.V. acknowledges the paramount importance of aligning with industry best practices and regulatory standards, and the timely provision of the complete set of policies and procedures reinforces our dedication to regulatory compliance.

We recognize that the timely submission of these policies and procedures is indispensable for laying a robust foundation for operational excellence. Hence, PLUSTAR N.V. diligently concentrates on finalizing and refining our framework to ensure it aligns with the requirements of the gaming industry and embodies the highest standards of corporate governance.

By submitting our policies and procedures within six months from the license issuance, PLUSTAR N.V. aims to facilitate a rigorous evaluation by the relevant authorities, enabling them to assess our commitment to compliance and adherence to industry guidelines. We perceive this as a pivotal stride towards nurturing trust, upholding transparency, and abiding by the regulations stipulated by the gaming authorities.

In summary, PLUSTAR N.V. guarantees the timely provision of all policies and procedures to the pertinent authorities within six months from the issuance of the license, thereby showcasing our unwavering dedication to regulatory compliance and our proactive stance in fulfilling all obligations promptly.

Projection

Based on our current operational status, we have drafted a three-year projection following the acquisition of the GCB license. Currently, we have 500 active daily players, and our Gross Gaming Revenue (GGR) is 185,000 EUR per month.

Plustar NV

Balance Sheet as at CALENDAR YEAR END

	Year 1	Year 2	Year 3
	€	€	€
Fixed Assets Assets	39,917.33	66,674.67	84,765.33
Tangible Assets	39,917.33	66,674.67	84,765.33
Current Assets	822,474.18	5,788,544.25	16,057,848.12
Trade Debtors	0.00	526,698.74	546,698.74
Prepayments			50,000.00
Bank Accounts	822,474.18	5,261,845.51	15,461,149.38
Current Liabilities	-25,000.00	-62,172.82	-95,400.95
Trade Creditors	-20,000.00	-50,000.00	-76,768.00
Accruals	-5,000.00	-12,172.82	-18,632.95
Total Assets and Liabilities	837,391.51	5,793,046.09	16,047,212.50
Capital & Reserves	642,391.51	5,715,957.93	15,970,124.34
Share Capital	5,000.00	5,000.00	5,000.00
Profit & Loss Current Year	637,391.51	5,710,957.93	15,965,124.34
Total Capital and Reserves	642,391.51	5,715,957.93	15,970,124.34

Plustar NV
Cash Flow

	Year 1	Year 2	Year 3
	€	€	€
Net income	637,392	5,073,566	10,254,166
Adjustment for change in:			
Accrued expenses (non-cash)	5,000	7,173	6,460
CF from income	642,392	5,080,739	10,260,627
Working Capital (+/-)	20,000	30,000	- 23,232
CF operational	662,392	5,110,739	10,237,395
CF Investment	- 39,917	- 26,757	- 18,091
CF Shareholder	-		
Change of Liquidity	622,474	5,083,982	10,219,304
Issue of Share Capital	5,000		
Change of Financing	5,000		
Liquidity beginning of period	-	627,474	5,711,456
Liquidity end of period	627,474	5,711,456	15,930,760

Plustar NV

Profit and Loss Account for the Period Ending

	Y1 €	Y2 €	Y3 €
Income	9,774,546.12	46,903,815.63	104,589,230.89
GGR	9,774,546.12	46,903,815.63	104,589,230.89
Cost	-6,293,236.75	-29,263,413.06	-62,926,873.92
Promotions	-2,932,363.84	-14,071,144.69	-31,376,769.27
Affiliates	-2,736,872.91	-13,133,068.38	-29,284,984.65
Gross Contribution	3,481,309.37	17,640,402.56	41,662,356.97
Operating Expenses	-2,094,028.76	-10,007,597.43	-26,543,049.38
Marketing	-33,500.00	-697,500.00	-4,860,000.00
IT Services	-5,360.00	-44,640.00	-311,040.00
Development	-21,440.00	-133,920.00	-1,244,160.00
Platform Fees	-119,665.00	-152,612.46	-183,195.51
Processing Fees	-390,981.84	-1,876,152.63	-4,183,569.24
Supplier Cost	-1,466,181.92	-7,035,572.34	-15,688,384.63
Annual GCB Licence Fee	-24,600.00	-42,600.00	-42,600.00
GCB Fees	-24,600.00	-24,600.00	-24,600.00
Application Fee	-5,000.00	0.00	0.00
System Audit	-2,700.00	0.00	0.00
Compliance Audit	0.00	0.00	-5,500.00
Gross Profit / (Loss)	1,387,280.61	7,632,805.13	15,119,307.59
Administrative Expenses	-570,112.00	-1,128,232.80	-1,972,940.40
Accountancy Fees	-46,008.00	-165,628.80	-496,886.40
Audit Fees	-6,500.00	-6,500.00	-6,500.00
Office Expenses	-15,000.00	-67,500.00	-168,750.00
Professional Fees	-23,004.00	-23,004.00	-23,004.00
Rent	-18,000.00	-36,000.00	-43,200.00
Salaries	-450,000.00	-810,000.00	-1,215,000.00
Telecommunication Expenses	-2,400.00	-2,400.00	-2,400.00
Travelling & Accomodation	-8,000.00	-16,000.00	-16,000.00
Other	-1,200.00	-1,200.00	-1,200.00
Net Profit / (Loss) Before Taxation	817,168.61	6,504,572.33	13,146,367.19
Net Profit / (Loss) After Taxation	-179,777.09	-1,431,005.91	-2,892,200.78
Net Profit / (Loss)	637,391.51	5,073,566.42	10,254,166.41