

Juicy Gaming B.V.

Groot Kwartierweg 10
Livestrong Building
Curaçao

FINANCIAL STATEMENTS 2025

Table of contents

	Page
Director's report	2
Financial statements	
Balance sheet as at 31 December 2025	3
Profit and loss account for the year 2025	4
Notes to the financial statements	5
Notes to the balance sheet	7
Notes to the profit and loss account	8

Juicy Gaming B.V.

Director's report

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

During the period under review, the Company recorded a net loss of EUR 32,937. Details of which are set out in the attached Profit and Loss account.

Curaçao,

eMoore N.V.
Managing Director

Groot Kwartierweg 10
Livestrong Building
Curaçao

Juicy Gaming B.V.

Balance sheet as at 31 December 2025

(Before distribution of result)

Assets

	31-12-2025	31-12-2024
	EUR	EUR
Total assets	-	-

Shareholder's equity and liabilities

Shareholder's equity

	1		
Share capital		1,000	1,000
Other reserves		(33,398)	(10,940)
Result for the year		(32,937)	(22,458)
		(65,335)	(32,398)

Current liabilities

Payable to related party	2	62,080	32,398
Accrued expenses	3	3,255	-
		65,335	32,398

Total shareholder's equity and liabilities

	-	-
--	---	---

Juicy Gaming B.V.

Profit and loss account for the year 2025

	<u>2025</u>	<u>2024</u>
	EUR	EUR
Operational expenses	4 -	(15,000)
General and administrative expenses	5 <u>32,937</u>	<u>7,458</u>
Total of result before tax	(32,937)	(22,458)
Profit tax	6 <u>-</u>	<u>-</u>
Result after tax	<u><u>(32,937)</u></u>	<u><u>(22,458)</u></u>

Notes to the financial statements

Entity information

General notes

The most important activities of the entity

Juicy Gaming B.V. is a limited liability company that was incorporated on June 30, 2023 under the laws of Curaçao. The Company is registered with the Chamber of Commerce and Industry of Curaçao under number 164291.

The Company is solely engaged in e-gaming activities.

General accounting principles

The accounting standards used to prepare the financial statements

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.

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

Disclosure of changes in accounting policies

Compared with previous year, there have been no changes in the accounting policies applied. For exceptions we refer to the relevant section.

Conversion of amounts denominated in foreign currency

The financial statements are presented in EUR, which is the functional and presentation currency of Juicy Gaming B.V..

Assets and liabilities denominated in foreign currencies are translated into administration currency at the rate of exchange prevailing at balance sheet date. Transactions in foreign currencies are translated at the exchange rates in effect on the day of the transaction. Items in the Statement of Income and Expenses were revalued at the average rate of exchange during the period under review.

Exchange gains or losses are reflected in the profit and loss account.

Exchange rates used:

1 EUR = USD

2025 1.17631

2024 1.04156

Accounting principles

Current assets

Current assets are initially valued at the fair value of the consideration to be received. Trade receivables are subsequently valued at the amortised cost price. If payment of the receivable is postponed under an extended payment deadline, fair value is measured on the basis of the discounted value of the expected revenues. Provisions for bad debts are deducted from the carrying amount of the receivable.

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.

Accounting principles for determining the result

The result is the difference between the realisable value of the goods/services provided and the costs and other charges during the year.

Exchange differences that arise from the settlement or translation of monetary items are recorded in the profit and loss account in the period in which they occur.

Other income and expenses, including taxation, are recognized and reported in accordance with the accrual concept.

Notes to the balance sheet

1 Shareholder's equity

The Company's authorized share capital amounts to EUR 1,000 and consists of 1000 shares with a nominal value of EUR 1.00 each.

Movements in the shareholder's equity were as follows:

	Share capital	Other reserves	Result for the year	Total
	EUR	EUR	EUR	EUR
Balance as at 1 January 2025	1,000	(10,940)	(22,458)	(32,398)
Appropriation of result	-	(22,458)	22,458	-
Result for the year	-	-	(32,937)	(32,937)
Balance as at 31 December 2025	<u>1,000</u>	<u>(33,398)</u>	<u>(32,937)</u>	<u>(65,335)</u>

2 Payable to related party

Liability to shareholder

<u>31-12-2025</u>	<u>31-12-2024</u>
EUR	EUR

<u>62,080</u>	<u>32,398</u>
---------------	---------------

<u>2025</u>	<u>2024</u>
EUR	EUR

Liability to shareholder

Balance as at 1 January

Movement for the year

Balance as at 31 December

32,398	9,940
<u>29,682</u>	<u>22,458</u>
<u>62,080</u>	<u>32,398</u>

The balance represents payments made by the related party on behalf of the Company. The current account bears no interest. No repayment date is agreed upon.

<u>31-12-2025</u>	<u>31-12-2024</u>
EUR	EUR

3 Accrued expenses

Legal and professional expenses

<u>3,255</u>	<u>-</u>
--------------	----------

Notes to the profit and loss account

	<u>2025</u>	<u>2024</u>
	EUR	EUR

4 Operational expenses

Software expenses	<u>-</u>	<u>15,000</u>
	<u>2025</u>	<u>2024</u>
	EUR	EUR

5 General and administrative expenses

Management expenses	5,250	5,000
Legal and professional expenses	<u>27,687</u>	<u>2,458</u>
	<u>32,937</u>	<u>7,458</u>

6 Profit tax

The Company's profit tax is determined in accordance with the territorial tax regime of Curaçao. Under this regime, a profit tax rate is applied to the taxable domestic net result.