



FINANCIAL STATEMENTS 2025

Curaçao Chamber of Commerce: 166606

Scharlooweg 39

Willemstad, Curaçao

Sky Interactive B.V.

Sky Interactive B.V.

Financial Statements

December 31, 2025

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Sky Interactive B.V.

Financial Statements
December 31, 2025

MANAGING DIRECTOR:

Allyant Group B.V.
Scharlooweg 39
Willemstad
Curaçao

Sky Interactive B.V.

Financial Statements December 31, 2025

DIRECTOR'S REPORT:

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

Summary of activities

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.

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 result of EUR -20.647, details of which are set out in the attached Profit and Loss account.

Curaçao, June 22, 2026



Allyant Group B.V.
Managing Director

Sky Interactive B.V.

Balance Sheet as at December 31, 2025

(In EUR, before appropriation of results)

ASSETS	Notes	2025	2024
<u>Current assets</u>			
Prepaid expenses	4	835	--
Cash at banks	5	450	--
		<u>1.285</u>	<u>--</u>
TOTAL ASSETS		<u>1.285</u>	<u>--</u>
 SHAREHOLDERS' EQUITY AND LIABILITIES			
<u>Shareholders' equity</u>			
	6		
Issued and fully paid share capital		100	100
Accumulated deficit		(27.592)	--
Net result for the year		<u>(20.647)</u>	<u>(27.592)</u>
		(48.139)	(27.492)
 <u>Current liabilities</u>			
Current account shareholder	7	49.424	26.017
Other liabilities, accruals and deferred income	8	--	1.475
		<u>49.424</u>	<u>27.492</u>
TOTAL SHAREHOLDERS' EQUITY AND LIABILITIES		<u>1.285</u>	<u>--</u>

Sky Interactive B.V.

Profit and Loss Account for the year 2025 (In EUR)

	Notes	2025	2024
<u>Income</u>			
Revenue		--	--
Direct cost	9	--	5.250
Gross profit/(loss)		--	(5.250)
<u>Expenses</u>			
General and administrative expenses	10	20.647	22.342
		20.647	22.342
Result before taxation		(20.647)	(27.592)
Profit tax		--	--
NET RESULT FOR THE YEAR		(20.647)	(27.592)

Sky Interactive B.V.

Notes to the Financial Statements 2025

(In EUR)

1 GENERAL

Company's information and principal activities

The Company is a private limited liability company that was incorporated on March 13, 2024 under the laws of Curaçao.

The Company is registered with the Chamber of Commerce and Industry of Curaçao under number 166606.

Principal activities

1. The purpose of the corporation 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.

Sky Interactive B.V.

Notes to the Financial Statements 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.

Recognition of income and expenses

f. 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 accrual basis.

Sky Interactive B.V.

Notes to the Financial Statements 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 account.

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 AND ACCRUED INCOME	2025	2024
	Prepaid expenses	835	--
		<u>835</u>	<u>--</u>
5	CASH AT BANKS	2025	2024
	IBSettle - EUR Account	450	--
		<u>450</u>	<u>--</u>

Sky Interactive B.V.

Notes to the Financial Statements 2025

(In EUR)

6 SHAREHOLDERS' EQUITY	2025	2024
100 shares @ EUR 1,00		
Share capital	<u>100</u>	<u>100</u>
Movements in the shareholders' equity accounts are as follows:		
	Issued and fully paid share capital	Accumulated deficit
Opening balance	100	--
Appropriation results	--	(27.592)
Movements during the year	--	--
Ending balance	<u>100</u>	<u>(27.592)</u>
		Net result for the year
		(27.592)
		27.592
		(20.647)
		<u>(20.647)</u>
7 CURRENT ACCOUNT SHAREHOLDER	2025	2024
Opening balance	26.017	--
Movements during the period		
- Paid up share capital	--	(100)
- Invoices paid on behalf of the Company	23.407	26.117
Ending balance	<u>49.424</u>	<u>26.017</u>
8 OTHER LIABILITIES, ACCRUALS AND DEFERRED INCOME	2025	2024
Creditors	--	1.475
	<u>--</u>	<u>1.475</u>
9 DIRECT COST	2025	2024
License and services	--	5.250
	<u>--</u>	<u>5.250</u>

Sky Interactive B.V.

Notes to the Financial Statements 2025

(In EUR)

10 GENERAL AND ADMINISTRATIVE EXPENSES	2025	2024
Administration and bookkeeping	6.000	1.750
Corporate management services	5.815	3.025
Local MLRO-services	5.280	3.080
Bank charges	1.850	--
Responsible GRO-services	275	825
Bank account opening	--	6.650
Company set-up expenses	--	4.950
Other expenses	1.427	2.062
	<u>20.647</u>	<u>22.342</u>
