



Lotus

iGaming Solutions

Confidencial



I – Strategic Overview

Overview of the BP product and brands and proprietary IP

Overview

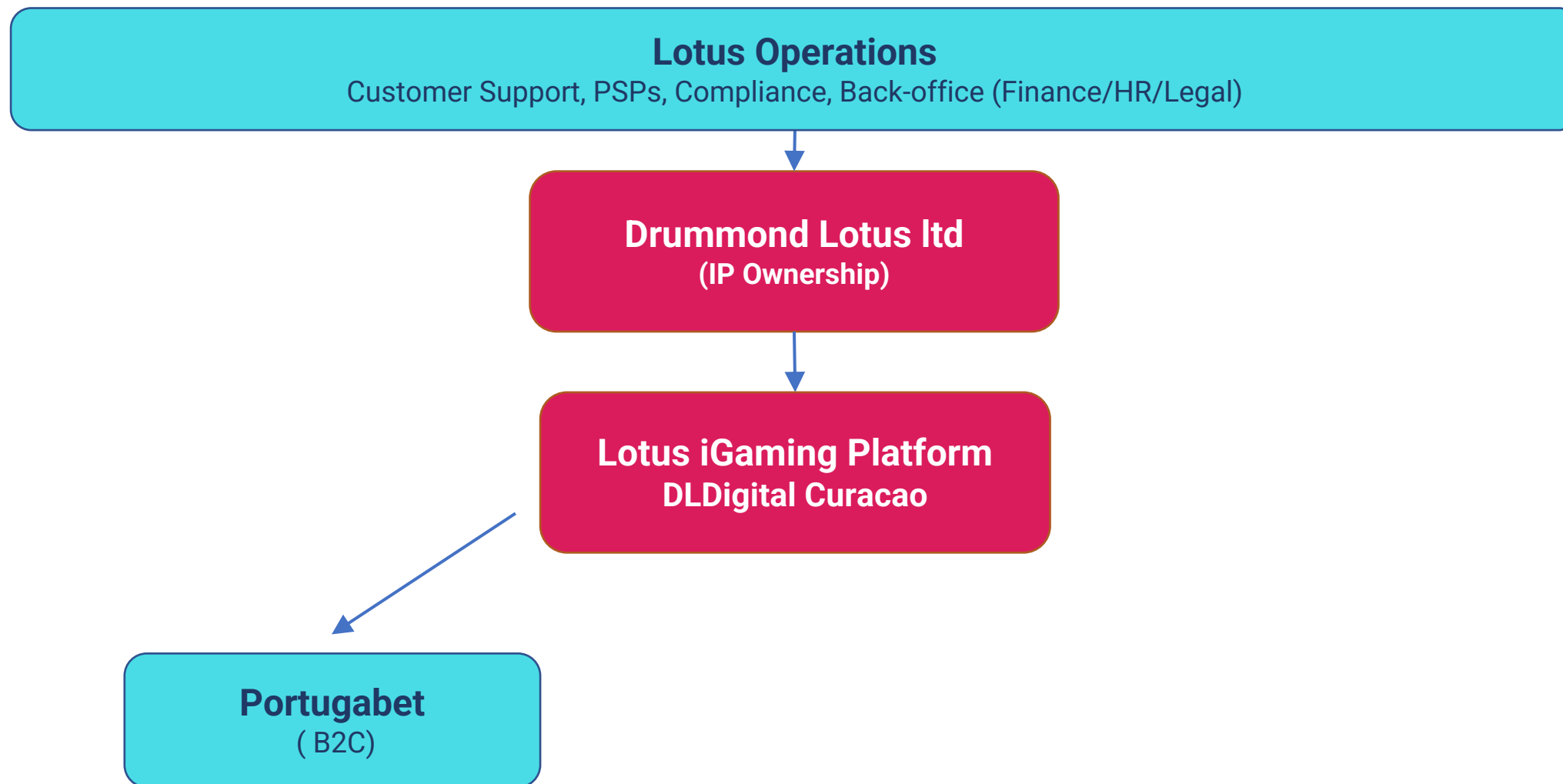
- **proprietary IP:** Igaming and sportsbook platform and PAM
- **Product:** B2C licensed operation
- **Brands:** Localized brand for Brazilian market : Portugabet.com

PORTUGABET

RTUGABET



Current Group Activity (2024)



Strategic Goals 2024/2025

Focus on Sustainable Growth

- Increase monetization of by expanding into new markets, new operating models and new products.
- GO LIVE – NEW OPERATOR – portugabet.com
- Continue to grow whilst reducing current dependencies.
- Develop more sustainable structure that is process-oriented, target-driven and focuses on continuous improvement across all sectors of the business.

Key Strategic Initiatives 2024

- 1- New Market: LATAM. (Focus on Brasil) first client in Q1
- 2- New Product: Geo Location Sport Frontend TBD
- 3- New Product (2 Sportbook) *from Q4*

Key Strategic Initiatives 2023

1 - New Licenses: Curacao, Peru and Brazil

2 - New Certifications: GLI19, Spain

3 - New Data Analysis: Snowflake and Power BI *from Q2*

* subject to new regulation laws released

Key Strategic enablers



New performance: Focus on Cloud

New processes: Continuous improvement

New Marketing: Smart investing

New Sales: Beat the competition

New image: Focus on Brand identity

New Team : New Culture, fresh Ideas, still Limitless

New Targets **2024**

Platform Turnkey: 0

**Brazil Sites: 1 (2
teams)**

Migrations 0

New People : 30 staff

New Licenses: 100k



II – Targets 2024/2025

Financial Projections Year 1



	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Total
Revenue	\$80 000,00	\$300 000,00	\$420 600,00	\$519 870,00	\$627 631,50	\$754 104,68	\$875 302,49	\$1 008 618,39	\$1 160 416,28	\$1 334 605,01	\$1 534 827,33	\$1 765 059,32	\$10 301 034,99
<u>Operating expenses</u>													
Platform Charge	\$12 000,00	\$45 000,00	\$63 090,00	\$77 980,50	\$94 144,73	\$113 115,70	\$131 295,37	\$151 292,76	\$174 062,44	\$200 190,75	\$230 224,10	\$264 758,90	\$1 557 155,25
Total Operating Expenses	\$12 000,00	\$45 000,00	\$63 090,00	\$77 980,50	\$94 144,73	\$113 115,70	\$131 295,37	\$151 292,76	\$174 062,44	\$200 190,75	\$230 224,10	\$264 758,90	\$1 557 155,25
Project Build	\$34 500,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$34 500,00
Affiliate Upfront listing fees	\$4 000,00	\$2 000,00	\$8 000,00	\$4 000,00	\$4 000,00	\$4 000,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$26 000,00
No of Players	6 000,00	7 200,00	8 640,00	10 368,00	12 441,60	14 929,92	17 169,41	19 744,82	22 706,54	26 112,52	30 029,40	34 533,81	209 876,03
Cost per player	\$40,00	\$40,00	\$40,00	\$38,00	\$38,00	\$38,00	\$34,00	\$34,00	\$34,00	\$30,00	\$30,00	\$30,00	
Affiliate (Marketing) costs	\$240 000,00	\$288 000,00	\$345 600,00	\$393 984,00	\$472 780,80	\$567 336,96	\$583 759,87	\$671 323,85	\$772 022,43	\$783 375,70	\$900 882,06	\$1 036 014,37	\$7 055 080,04
Additional Costs	\$278 500,00	\$290 000,00	\$353 600,00	\$397 984,00	\$476 780,80	\$571 336,96	\$583 759,87	\$671 323,85	\$772 022,43	\$783 375,70	\$900 882,06	\$1 036 014,37	\$7 115 580,04
Active Players	2 000,00	7 500,00	10 515,00	12 996,75	15 690,79	18 852,62	21 882,56	25 215,46	29 010,41	33 365,13	38 370,68	44 126,48	
Revenue per month per player	\$40,00	\$40,00	\$40,00	\$40,00	\$40,00	\$40,00	\$40,00	\$40,00	\$40,00	\$40,00	\$40,00	\$40,00	
<u>Non-affiliate marketing expenses</u>													
Sponsorship opportunities	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$50 000,00
Football sponsorship	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00
Social Media Giveaways	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$1 000,00	\$1 000,00	\$1 000,00	\$1 000,00	\$5 000,00	\$9 000,00
SEO agency	\$2 000,00	\$2 000,00	\$2 000,00	\$2 000,00	\$2 000,00	\$2 000,00	\$2 000,00	\$2 000,00	\$2 000,00	\$2 000,00	\$2 000,00	\$2 000,00	\$24 000,00
Latam Events	\$0,00	\$30 000,00	\$0,00	\$35 000,00	\$0,00	\$35 000,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$100 000,00
Influencers/Streamers	\$0,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$55 000,00
chnical charges (bot prevention)	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00
on-affiliate marketing expenses	\$2 000,00	\$37 000,00	\$7 000,00	\$42 000,00	\$7 000,00	\$42 000,00	\$7 000,00	\$18 000,00	\$18 000,00	\$18 000,00	\$18 000,00	\$22 000,00	\$238 000,00
Salaries	\$0,00	\$8 600,00	\$9 600,00	\$11 600,00	\$25 300,00	\$17 600,00	\$20 100,00	\$20 100,00	\$22 600,00	\$22 600,00	\$22 600,00	\$23 100,00	\$203 800,00
Prof Aposta	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00
Staff Travel	\$2 500,00	\$2 500,00	\$2 500,00	\$2 500,00	\$2 500,00	\$2 500,00	\$2 500,00	\$2 500,00	\$2 500,00	\$2 500,00	\$2 500,00	\$2 500,00	\$30 000,00
Hardware (Laptops)	\$0,00	\$0,00	\$2 000,00	\$0,00	\$0,00	\$0,00	\$3 000,00	\$0,00	\$1 000,00	\$0,00	\$0,00	\$0,00	\$6 000,00
Staff Costs	\$2 500,00	\$11 100,00	\$14 100,00	\$14 100,00	\$27 800,00	\$20 100,00	\$25 600,00	\$22 600,00	\$26 100,00	\$25 100,00	\$25 100,00	\$25 600,00	\$239 800,00
Net Operating Profit	-\$215 000,00	-\$83 100,00	-\$17 190,00	-\$12 194,50	\$21 905,98	\$7 552,01	\$127 647,24	\$145 401,78	\$170 231,41	\$307 938,55	\$360 621,17	\$416 686,06	\$1 230 499,70

Year 1 Highlights	
Revenue	\$10 301 034,99
Total FTDs	\$209 876,03
Total Marketing Costs	\$7 319 080,04
Blended CPA	\$34,87
ARPU	\$49,08
Profit & Loss	\$1 230 499,70
Project Profit & Loss \$1 230 499,70	

Cumulative P/L	-£215 000	-£298 100	-£315 290	-£327 485	-£305 579	-£298 027	-£170 379	-£24 977	£145 254	£453 192	£813 814	£1 230 500
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Financial Projections Year 2



	Month 13	Month 14	Month 15	Month 16	Month 17	Month 18	Month 19	Month 20	Month 21	Month 22	Month 23	Month 24	Total
Revenue	\$1 165 516	\$1 336 027	\$1 483 119	\$2 092 549	\$2 302 883	\$2 533 441	\$3 048 120	\$3 352 950	\$3 688 250	\$4 057 076	\$4 462 784	\$4 909 062	\$33 266 261
<u>Operating expenses</u>													
Platform Charge	\$174 827	\$200 404	\$222 468	\$313 882	\$345 432	\$380 016	\$457 218	\$502 943	\$553 237	\$608 561	\$669 418	\$736 359	\$5 164 767
Total Operating Expenses	\$174 827	\$200 404	\$222 468	\$313 882	\$345 432	\$380 016	\$457 218	\$502 943	\$553 237	\$608 561	\$669 418	\$736 359	\$5 164 767
Project Build	\$34 500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$34 500
Affiliate Upfront listing fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
No of Players	37 987	41 786	45 965	50 561	55 617	61 179	67 297	74 026	81 429	89 572	98 529	108 382	812329
Cost per player	\$45,00	\$40,50	\$40,50	\$40,50	\$36,00	\$36,00	\$36,00	\$36,00	\$33,75	\$33,75	\$31,50	\$31,50	-
Affiliate (Marketing) costs	\$1 709 423,70	\$1 692 329,47	\$1 861 562,41	\$2 047 718,65	\$2 002 213,80	\$2 202 435,17	\$2 422 678,69	\$2 664 946,56	\$2 748 226,14	\$3 023 048,76	\$3 103 663,39	\$3 414 029,73	\$28 892 276,47
Additional Costs	\$1 743 923,70	\$1 692 329,47	\$1 861 562,41	\$2 047 718,65	\$2 002 213,80	\$2 202 435,17	\$2 422 678,69	\$2 664 946,56	\$2 748 226,14	\$3 023 048,76	\$3 103 663,39	\$3 414 029,73	\$28 926 776,47
Active Players	46 621	53 441	59 325	65 392	71 965	79 170	87 089	95 799	105 379	115 916	127 508	140 259	
Revenue per month per player	\$25,00	\$25,00	\$25,00	\$32,00	\$32,00	\$32,00	\$35,00	\$35,00	\$35,00	\$35,00	\$35,00	\$35,00	
<u>Non-affiliate marketing expenses</u>													
Sponsorship opportunities	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$120 000,00
Football sponsorship	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$120 000,00
Social Media Giveaways	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$60 000,00
SEO agency	\$7 500,00	\$7 500,00	\$7 500,00	\$7 500,00	\$7 500,00	\$7 500,00	\$7 500,00	\$7 500,00	\$7 500,00	\$7 500,00	\$7 500,00	\$7 500,00	\$90 000,00
Latam Events	\$0,00	\$30 000,00	\$0,00	\$35 000,00	\$0,00	\$35 000,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$100 000,00
Influencers/Streamers	\$7 500,00	\$7 500,00	\$7 500,00	\$7 500,00	\$7 500,00	\$7 500,00	\$7 500,00	\$7 500,00	\$7 500,00	\$7 500,00	\$7 500,00	\$7 500,00	\$90 000,00
Other technical charges (bot prevention)	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$60 000,00
Total Non-affiliate marketing expenses	\$45 000,00	\$75 000,00	\$45 000,00	\$80 000,00	\$45 000,00	\$80 000,00	\$45 000,00	\$45 000,00	\$45 000,00	\$45 000,00	\$45 000,00	\$45 000,00	\$640 000,00
Salaries	\$0,00	\$8 600,00	\$9 600,00	\$11 600,00	\$25 300,00	\$17 600,00	\$20 100,00	\$20 100,00	\$22 600,00	\$22 600,00	\$22 600,00	\$23 100,00	\$203 800,00
Ctrl F5	\$25 000,00	\$25 000,00	\$25 000,00	\$25 000,00	\$25 000,00	\$25 000,00	\$25 000,00	\$25 000,00	\$25 000,00	\$25 000,00	\$25 000,00	\$25 000,00	\$300 000,00
Staff Travel	\$2 500,00	\$2 500,00	\$2 500,00	\$2 500,00	\$2 500,00	\$2 500,00	\$2 500,00	\$2 500,00	\$2 500,00	\$2 500,00	\$2 500,00	\$2 500,00	\$30 000,00
Hardware (Laptops)	\$0,00	\$0,00	\$2 000,00	\$0,00	\$0,00	\$0,00	\$3 000,00	\$0,00	\$1 000,00	\$0,00	\$0,00	\$0,00	\$6 000,00
Staff Costs	\$27 500,00	\$36 100,00	\$39 100,00	\$39 100,00	\$52 800,00	\$45 100,00	\$50 600,00	\$47 600,00	\$51 100,00	\$50 100,00	\$50 100,00	\$50 600,00	\$539 800,00
Net Operating Profit	-\$825 734,97	-\$667 806,64	-\$685 010,99	-\$388 152,24	-\$142 563,44	-\$174 110,45	\$72 623,13	\$92 461,12	\$290 686,23	\$330 365,83	\$594 602,90	\$663 073,25	-\$839 566,25
Cumulative P/L	\$404 764,73	-\$263 041,90	-\$948 052,90	-\$1 336 205,14	-\$1 478 768,57	-\$1 652 879,03	-\$1 580 255,89	-\$1 487 794,77	-\$1 197 108,54	-\$866 742,71	-\$272 139,80	\$390 933,45	

-\$948 052,90

Year 2 Highlights	
Revenue	\$33 266 260,57
Total FTDs	\$812 328,92
Total Marketing Costs	\$29 532 276,47
Blended CPA	\$36,36
ARPU	\$40,95
Profit & Loss	-\$839 566,25
Project Profit & Loss	
	\$390 933,45

Financial Projections Year 3



	Month 25	Month 26	Month 27	Month 28	Month 29	Month 30	Month 31	Month 32	Month 33	Month 34	Month 35	Month 36	Total	Year 3 Highlights	
Revenue	\$5 413 675,71	\$5 985 119,26	\$6 359 565,16	\$6 696 340,91	\$7 035 857,32	\$7 388 825,03	\$7 758 559,99	\$8 146 561,42	\$8 553 907,85	\$9 709 846,30	\$10 195 339,86	\$10 705 107,16	\$88 535 030,26	Revenue	\$88 535 030,26
Operating expenses														Total FTDs	\$1 897 641,19
Platform Charge	\$812 051,36	\$897 767,89	\$953 934,77	\$1 004 451,14	\$1 055 378,60	\$1 108 323,75	\$1 163 784,00	\$1 221 984,21	\$1 283 086,18	\$1 456 476,95	\$1 529 300,98	\$1 605 766,07	\$14 092 305,90	Total Marketing Costs	\$76 800 641,81
Total Operating Expenses	\$812 051,36	\$897 767,89	\$953 934,77	\$1 004 451,14	\$1 055 378,60	\$1 108 323,75	\$1 163 784,00	\$1 221 984,21	\$1 283 086,18	\$1 456 476,95	\$1 529 300,98	\$1 605 766,07	\$14 092 305,90	Blended CPA	\$40,47
Project Build	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	ARPU	\$46,66
Affiliate Upfront listing fees	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	Profit & Loss	\$2 515 958,26
No of Players	119220,0857	125181,09	131440,1445	138012,1517	144912,7593	152158,3973	159766,3172	167754,633	176142,3647	184949,4829	194196,9571	203906,8049	1897641,188		
Cost per player	\$45,00	\$45,00	\$45,00	\$40,50	\$40,50	\$40,50	\$38,25	\$38,25	\$38,25	\$38,25	\$38,25	\$38,25	-		
Affiliate (Marketing) costs	\$5 364 903,86	\$5 633 149,05	\$5 914 806,50	\$5 589 492,15	\$5 868 966,75	\$6 162 415,09	\$6 111 061,63	\$6 416 614,71	\$6 737 445,45	\$7 074 317,72	\$7 428 033,61	\$7 799 435,29	\$76 100 641,81		
Additional Costs	\$5 364 903,86	\$5 633 149,05	\$5 914 806,50	\$5 589 492,15	\$5 868 966,75	\$6 162 415,09	\$6 111 061,63	\$6 416 614,71	\$6 737 445,45	\$7 074 317,72	\$7 428 033,61	\$7 799 435,29	\$76 100 641,81		
Active Players	146315,5598	161759,98	171880,1395	180982,1866	190158,306	199697,9738	209690,8106	220177,3357	231186,6986	242746,1576	254883,4964	267627,679			
Revenue per month per player	\$37,00	\$37,00	\$37,00	\$37,00	\$37,00	\$37,00	\$37,00	\$37,00	\$37,00	\$40,00	\$40,00	\$40,00			
Non-affiliate marketing expenses															
Sponsorship opportunities	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$120 000,00		
Football sponsorship	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$120 000,00		
Social Media Giveaways	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$60 000,00		
SEO agency	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$120 000,00		
Latam Events	\$0,00	\$30 000,00	\$0,00	\$35 000,00	\$0,00	\$35 000,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$0,00	\$100 000,00		
Influencers/Streamers	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$10 000,00	\$120 000,00		
technical charges (bot prevention)	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$5 000,00	\$60 000,00		
Non-affiliate marketing expenses	\$50 000,00	\$80 000,00	\$50 000,00	\$85 000,00	\$50 000,00	\$85 000,00	\$50 000,00	\$50 000,00	\$50 000,00	\$50 000,00	\$50 000,00	\$50 000,00	\$700 000,00		
Salaries	\$0,00	\$8 600,00	\$9 600,00	\$11 600,00	\$25 300,00	\$17 600,00	\$20 100,00	\$20 100,00	\$22 600,00	\$22 600,00	\$22 600,00	\$23 100,00	\$203 800,00		
Ctrl F5	\$25 000,00	\$25 000,00	\$25 000,00	\$25 000,00	\$25 000,00	\$25 000,00	\$25 000,00	\$25 000,00	\$25 000,00	\$25 000,00	\$25 000,00	\$25 000,00	\$300 000,00		
Staff Travel	\$2 500,00	\$2 500,00	\$2 500,00	\$2 500,00	\$2 500,00	\$2 500,00	\$2 500,00	\$2 500,00	\$2 500,00	\$2 500,00	\$2 500,00	\$2 500,00	\$30 000,00		
Hardware (Laptops)	\$0,00	\$0,00	\$2 000,00	\$0,00	\$0,00	\$0,00	\$3 000,00	\$0,00	\$1 000,00	\$0,00	\$0,00	\$0,00	\$6 000,00		
Staff Costs	\$27 500,00	\$36 100,00	\$39 100,00	\$39 100,00	\$52 800,00	\$45 100,00	\$50 600,00	\$47 600,00	\$51 100,00	\$50 100,00	\$50 100,00	\$50 600,00	\$539 800,00		
Net Operating Profit	-\$840 779,50	-\$661 897,68	-\$598 276,12	-\$21 702,38	\$8 711,97	-\$12 013,81	\$383 114,36	\$410 362,49	\$432 276,22	\$1 078 951,64	\$1 137 905,27	\$1 199 305,80	\$2 515 958,26	Project Profit & Loss	\$2 906 891,71
Cumulative P/L	-\$449 846,05	-\$1 111 743,73	-\$1 710 019,85	-\$1 731 722,23	-\$1 723 010,26	-\$1 735 024,07	-\$1 351 909,71	-\$941 547,21	-\$509 270,99	\$569 680,64	\$1 707 585,92	\$2 906 891,71			

Key Assumptions (5) White Label

- A new internal WL brand PORTUGABET with a Curacao B2C license will be setup in Q1 2024. (See LATAM and RoW bus dev strategies for GGR growth assumptions)
- WL Revenue assumed at 8% of GGR
- WL Managed Services Gross Margin assumed at 12%
- *Revenue % and margins reflect new set-up, penetration of new markets and current trends reflecting margin reduction.*

Key Assumptions (6) Overheads

- Incremental Marketing cost based on detailed budget for LATAM and high-level budget for RoW.
- Incremental Headcount cost based on detailed budget
- Assumed 5% annual inflationary increases.



III – LATAM Business Development

Confidencial

LATAM Customer Acquisition Plan

- ✓ Position Lotus as a reliable company that delivers a product designed for LATAM markets (online phase 1);
- ✓ communicate it at ICE 2024 and build from that on every event and communication done,
- ✓ Strong online presence and brand \ product recognition in the industry,
- ✓ Be present in industry events, local and internationally and push sales teams to their maximum Performance coordinated with Marketing;
- ✓ Excellent Customer AM and IT support
- ✓ Strategic partnerships, and integrations
- ✓ Deliver in less than 1 month

IV – Main Suppliers

Suppliers and material dependencies

- Black Ocean, is the main platform supplier via a commercial agreement
- This company operates under the brand Atlas
- <https://atlas-iac.com/>



ATLAS-IAC

Supplier – Atlas

Atlas-IAC is an EU software development company, built by a team of industry professionals with key development offices in Lisbon and Kyiv. Based on in-house built proprietary core Platform and its components (Sportsbook, Casino, CRM, Risk Management, Antifraud, Bonus engine and Retail software suite), we create pioneering solutions to automate the work of thousands of employees in each department to maximize the profit and increase quality of product. Managed by a leadership team of skilled and seasoned industry professionals (each of them with 8+ years of C-level experience for some hugely recognisable international brands) alongside a very strong IT unit focused on development, we have revolutionized the core technologies of Sportsbook operation.

At Atlas-IAC, we value each of our members and give them ultimate freedom of expression and exploration around the breakthrough ideas and creativity that constitute the driving force of our Agile Company. These attributes coalesce into Atlas-IAC's central philosophy of "Imagine-Act-Create", whereby everybody on every level in the company — from investors to junior development members — embraces the principles of equity and open-mindedness to share ideas and foster company growth together, learning from each other and putting our collective shoulders to the wheel for forward progress.

Atlas has several independent and respectful industry providers like, Playtech, evolution, pragmatic, Lsports, Betbazar, as well as several payment methods, as paybrokers, Inovapay, Starspay and other aggregators that give us confidence that operational risk is minimum.



V – Marketing Plan

Marketing Plan (2024)

1. ***Brand Refresh and tone of voice definition.*** Website, Social, PR etc
2. ***Communication strategy*** Plan to focus on multiple channels including Digital Marketing, internal marketing, Traditional Marketing, Client Marketing, Tech transformation and CSR
3. ***Digital Marketing Strategy***
4. ***Global Live Events Plan*** focusing on Brazil/LATAM markets
5. ***Target Market Analysis***
6. ***Global and regional competitors analysis***
7. Detailed ***Marketing Budget*** – Total €200k for 2024

SWOT Analysis

Strengths

- ✓ Established technology
- ✓ Flexible / Scalable Platform
- ✓ Strong betting content

Opportunities

- ✓ New revenue streams from B2B
- ✓ New markets (LATAM, India, etc.)
- ✓ New revenue streams from Sportsbook, Crypto
- ✓ Development of in-house game aggregator
- ✓ Process optimization
- ✓ Management focus

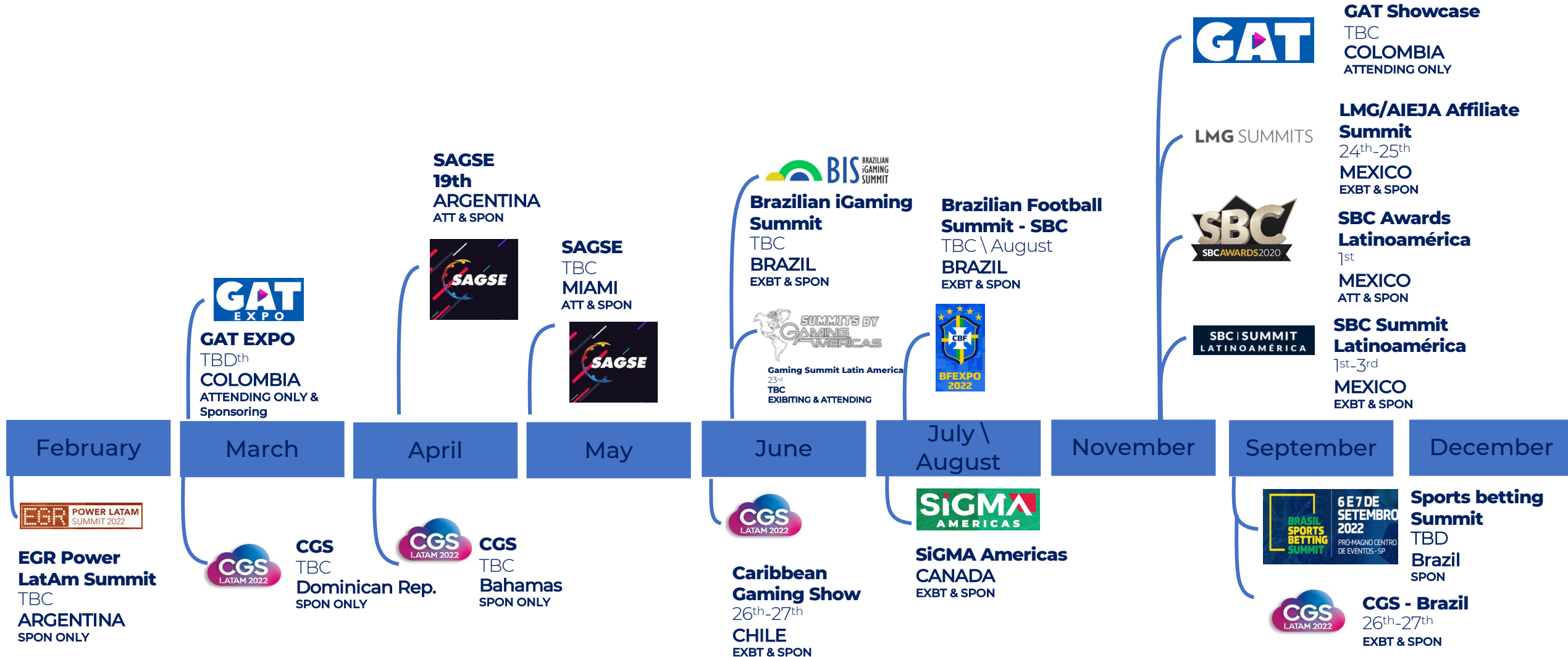
Weaknesses

- X Presence in one time zone
- X Product development
- X Delivery management

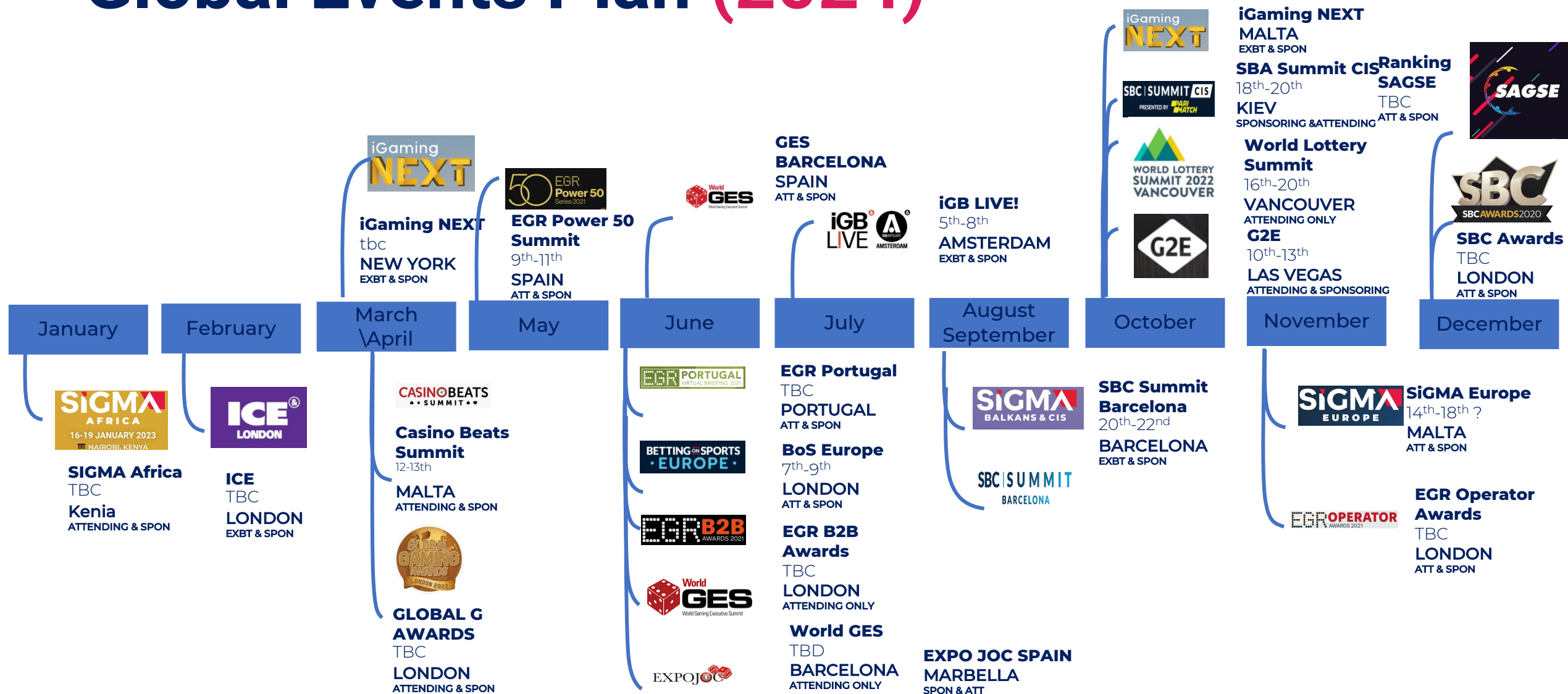
Threats

- X PSP shut-down
- X Massive competition for similar products
- X Continuous step-up in regulation
- X Issues from current markets could negatively impact future growth

LATAM Regional Events Plan (2024)



Global Events Plan (2024)

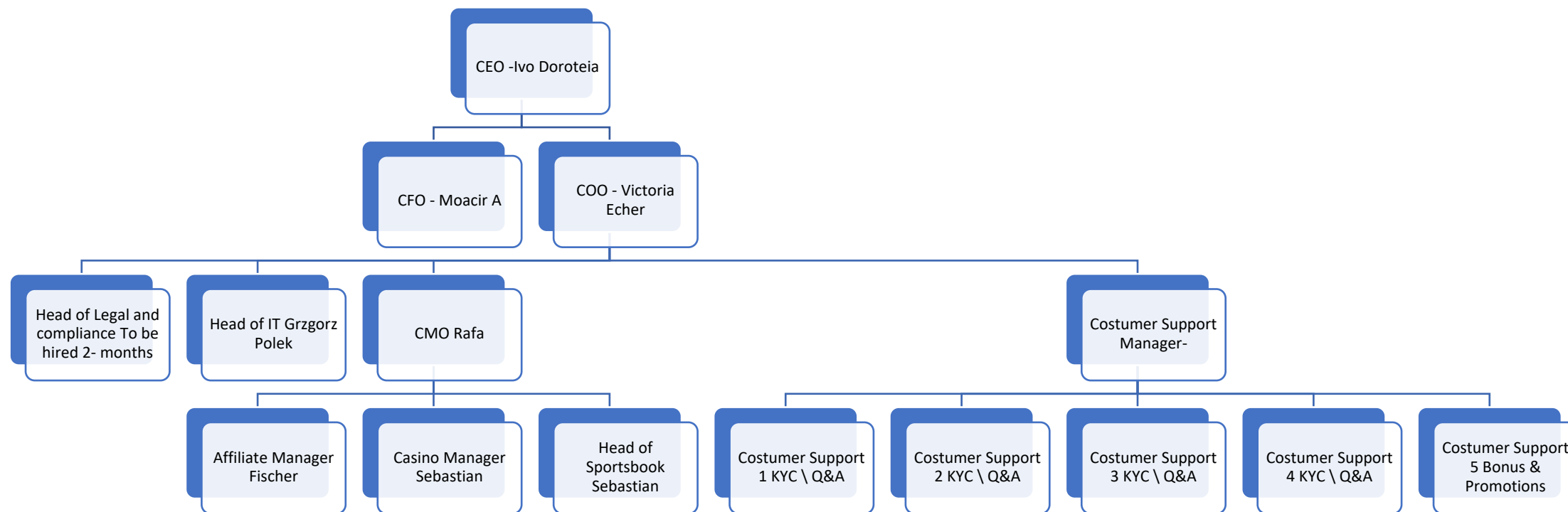




VI – HR Plan

Confidential

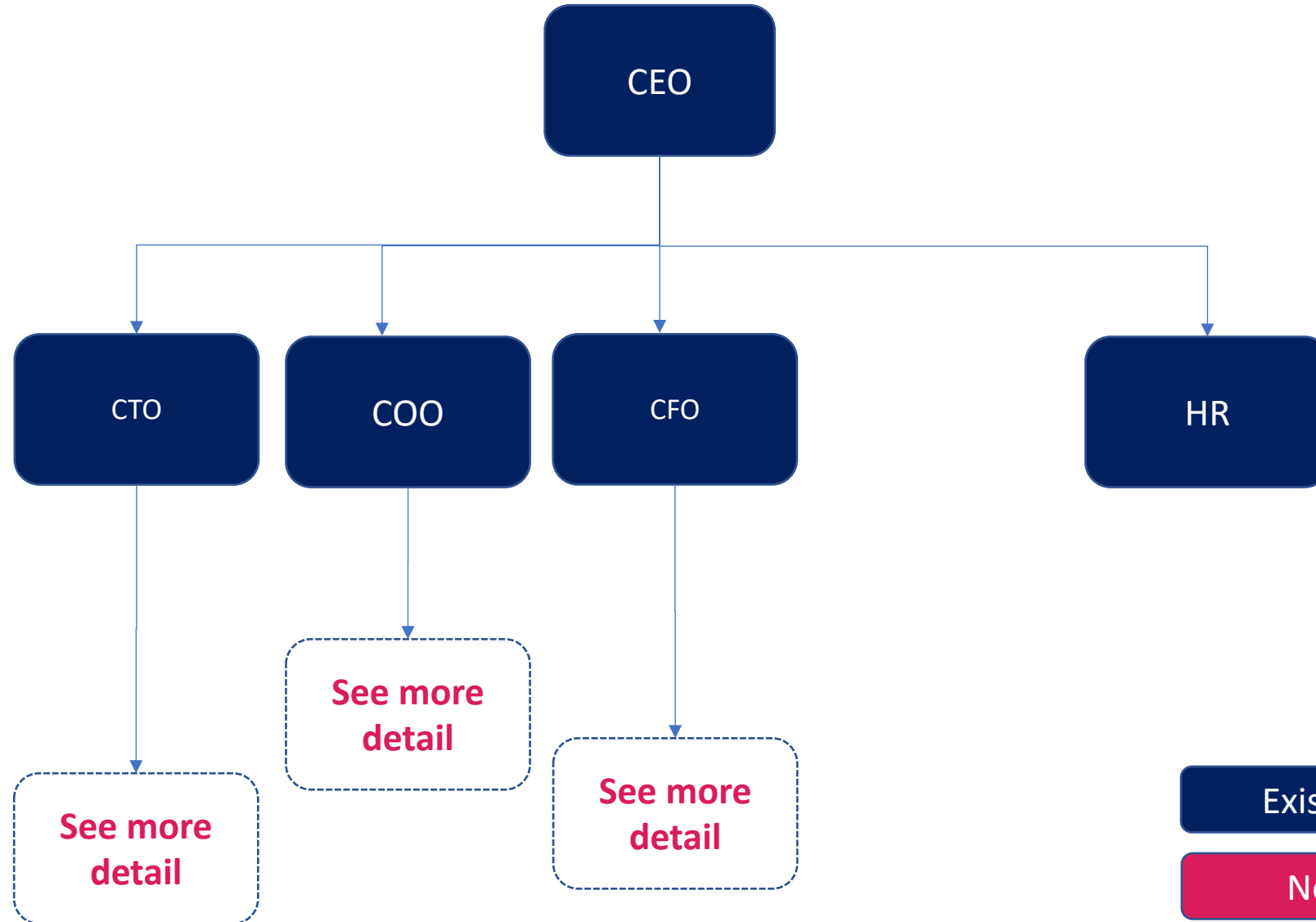
Structure Lotus - Portugabet



Aquisição

Retenção

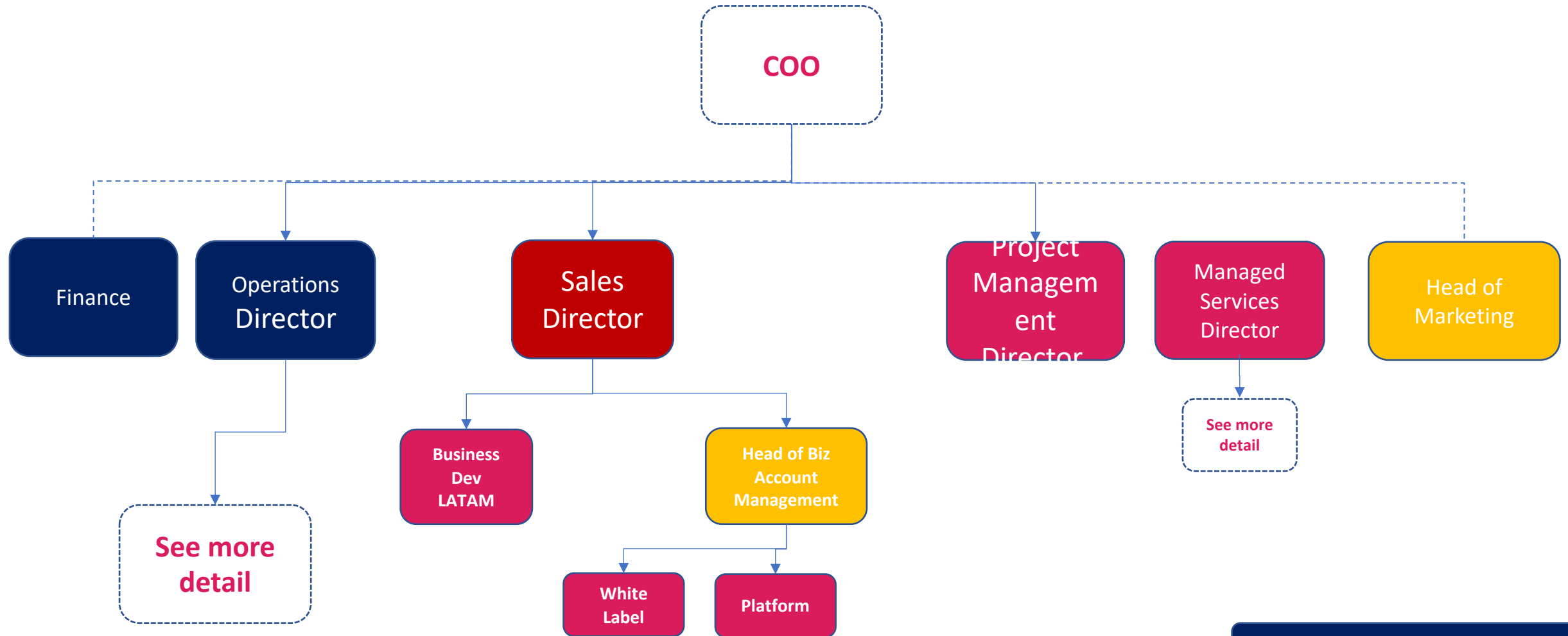
Lotus Structure (Level 1)



Existing role 2023

New role 2024

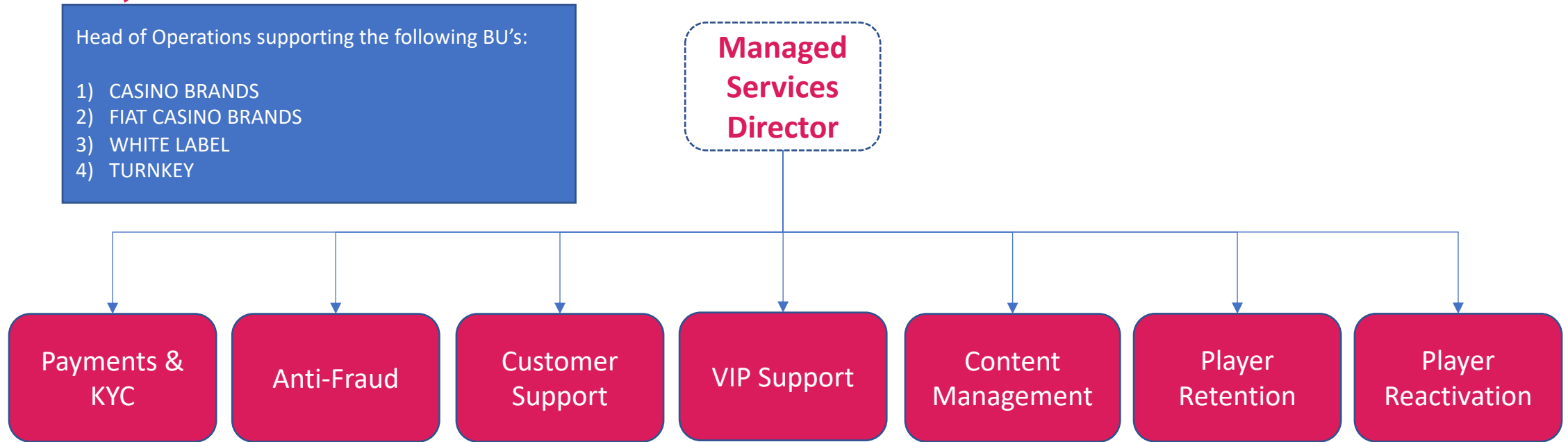
Lotus Structure (reporting to CEO)



Existing role 2023

New role 2024

Lotus Structure (reporting to Operations Director or COO)



Existing role 2023

New role 2024



VII – annex

Confidential

Annex



Strengths

- ✓ Policies and Procedures in separate document
- ✓ Legal and Governance framework

Legal and Governance framework

Roles and responsibilities: Each shareholder has a clear role and understand what responsibilities it entails. This ensures shareholders effectively collaborate to maximize the returns of each company in the portfolio.

•**Decision-making processes:** There is a clear path for decision-making, including how to discuss an issue, share evidence and ultimately reach a conclusion. – the CEO has the final word.

•**Conflict resolution:** Different shareholders may have different investment priorities. Strong governance processes should pair the decision-making structure with conflict resolution to make space for all opinions and perspective.

Business advisory firm Ecorpp Management BV provides a framework for how the company operates, stating that corporate governance structures should encompass the following:

- The company's performance and the performance of the board
- The relationship between the board and executive management
- The [appointment](#) and [assessment](#) of the board's directors
- Board membership and responsibilities
- The “ethical tone” of the company and how the company conducts itself
- Risk management, corporate compliance and [internal controls](#)
- Communication between the board and the C-suite
- Communication with the shareholders
- Financial reporting

<https://www.ecorpp.com/>

Ecorpp Management N.V.

TRIAS building, [Hanchi Snoa 19](#),
[Willemstad, Curaçao](#)