

YAO Entertainment Business Plan

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1. Business Overview

YAO Entertainment provides next-generation sports betting and casino technology for a global audience. It operates its own proprietary platform, delivering:

- A Player Account Management system (PAM)
- Content Management System (CMS)
- Proprietary sportsbook engine
- Casino aggregation with top-tier providers including Pragmatic Play and Evolution

The platform is GGL-certified and developed in-house by a seasoned engineering team.

Currently operating under a Curacao license, company is running the following brands.

- Youareon.com

The company focuses on major global sports markets, particularly football, with both pre-match and in-play options.

It was decided to go with Curacao as the licensing jurisdiction due to the broad scope of a single license covering multiple verticals, tax efficiency and suitability for emerging markets that do not have a current local regulator in place.

2. Company's Mission

YAO's mission is to provide:

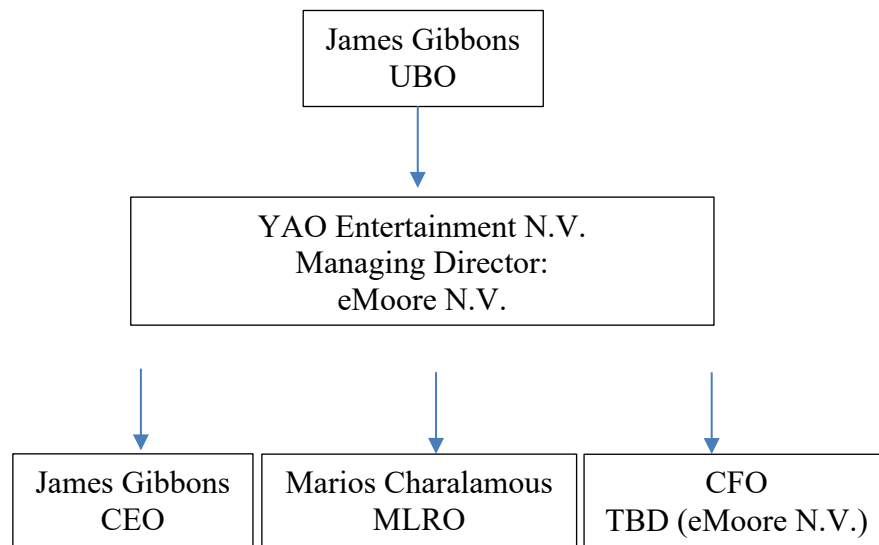
- Customers with a great betting experience through a secure and clear user experience.
- Competition to established sports betting companies by providing a fun experience and engaging mobile application.
- Honest odds to end users, utilizing market leading tools and practices.

3. Corporate Structure

Senior management team structure:

- Managing Director

- Head of Operations /CEO
- Head of Finance / CFO (TBD)
- Head of Compliance / MLRO



4. Funding

The company is now funded through the existing entity established under YAO Entertainment NV in Curaçao.

5. Company`s Business Structure

Roles and Responsibilities

Managing Director

- Responsible for overseeing all other executives and staff within the organization.
- Promotes economic development within the companies target communities.
- Develops and implements strategies and sets the overall direction for the Company.
- Provides visionary and strategic leadership for the Company.
- Collaborates with the board of directors to develop the policies and direction of the Company.

- Ensures the members of the board of directors have the information necessary to perform their fiduciary duties and other governance responsibilities.
- Directs staff, including organizational structure, professional development, motivation, performance evaluation, discipline, compensation, personnel policies and procedures.

Head of Operations

- Implements the betting operations guidelines on a day-to-day basis, including sportsbook supervision and generating / interpreting analytics.
- Leads quality control.
- Responsible for hiring, training, and where required, terminating employees.
- Designs, implements and maintains operating processes and policies.
- Managers customer support requests and complaint resolution.

Head of Finance

- Day to day implementation of Company's financial goals, objectives, and budgets.
- Performs due diligence on all financial planning and decision making.
- Oversees all administrative and HR functions, including but not limited to employee pay scales, schemes, benefits, hiring and firing.
- Ensures all audit and regulatory requirements are met in an accurate and timely manner.
- Ensures all staff are trained in the Company's risks and compliance policies and processes and follows them.

6. Business Strategy

Company's mission is to offer a fun, fair and satisfying sports betting solution for secured and easy to use betting experience.

Strategic goals:

- Build repeat engagement within the first year
- Grow a global user base, starting in key EU and LATAM markets
- Differentiate through sleek UX and competitive odds

Vision:

To become a recognizable global brand that competes with the biggest names in sports betting.

7. Technical Solution

The core technology is developed and maintained in-house, providing:

- A scalable, secure, and modular infrastructure
- Deep integration across betting, gaming, and payment functions
- Automated KYC/AML using Sumsub

8. Target Markets

YAO is currently focusing on EU markets, with a focus on football and the major international sports. Within 12 months we are looking to expand into the LATAM, Africa and other global markets.

Main markets are Ireland, Canada (except Ontario), New Zealand, Romania.

Future markets include Nigeria, Ghana, Zambia, Tanzania, Uganda, Argentina, Mexico, Colombia.

Note: these markets may change based on changing regulatory landscapes.

9. SWOT Analysis

Strengths

- In-house tech stack enables fast innovation
- Experienced compliance and technical leadership
- Scalable model with low fixed costs
- Proven integration with top-tier content and data suppliers

Weaknesses

- Entering a highly competitive landscape
- Regulatory and startup risks across jurisdictions
- Initial high costs in marketing and compliance

Opportunities

- Rapid global growth in regulated gambling
- Simplified user experience appeals to new bettors

- Lean structure enables price competitiveness
- Low marginal cost post-onboarding

Threats

- Intense market competition
- Fragmented global regulatory environment
- Risk of imitation by larger operators despite IP protections
- Ever changing regulatory framework

10. Risk Management

The business employs a structured risk management framework to identify, assess, and mitigate business, regulatory, operational, and technological risks. Key risk categories include:

- **Regulatory Risk:** Ongoing monitoring of global gambling regulations, supported by the Compliance and Legal teams, to ensure continuous licensing compliance and rapid adaptation to jurisdictional changes.
- **Operational Risk:** Documented operational controls across trading, finance, and customer support. Regular audits and incident reporting protocols are enforced by the Head of Operations.
- **Cybersecurity Risk:** Implementation of GII-certified systems, data encryption, and third-party penetration testing to safeguard platform integrity.
- **Financial Risk:** Treasury and payment processes are reviewed quarterly by the Head of Finance to minimize exposure to banking and liquidity risk.
- **Reputational Risk:** Strict adherence to marketing and AML guidelines to ensure brand integrity.
- **Supplier Risk:** Dependence on critical third-party suppliers (e.g., data feeds, hosting, payment providers) is managed through diversification, SLAs, and contingency planning to minimize service disruption.

YAO's Risk Committee, led by the Head of Compliance/MLRO

11. Marketing

YAO intends on utilizing the following Marketing strategies:

- Global and local affiliate programs
- Commission-based partnerships

12. KPI's

The business success uses clear financial and operational metrics aligned with its growth strategy. These include:

- Customer Acquisition Cost (CAC)
- Customer Lifetime Value (CLV)
- Monthly Active Users (MAU)
- Gross Gaming Revenue (GGR)
- Net Profit Margin
- Customer Retention
- Customer Satisfaction Resolution Rate (ensure complaints resolved at operator level)
- Regulatory Compliance Score (audit pass rate)

13. Financial Plan

The financial estimations are based off of the existing business model.

Financial Estimations

	2025 Fcast	2026 Fcast	2027 Fcast
Betting Revenue	€7,000,000	€8,400,000	€10,080,000
Total income	€7,000,000	€8,400,000	€10,080,000
Licenses	€50,000	€25,000	€27,000
Hosting and Feeds	€1,150,000	€1,150,000	€1,150,000
Staff	€300,000	€350,000	€400,000
Consultancy / Service Providers	€750,000	€750,000	€750,000
Marketing / Affiliates	€1,250,000	€1,200,000	€1,444,000
Legal	€50,000	€100,000	€150,000
Payment and Bank Charges	€770,000	€840,000	€1,008,000
Total	€4,320,000	€4,415,000	€4,929,000
Net Income/Profit	€2,680,000	€3,985,000	€5,151,000

Payment Options

YAO will accept the following payment options:

1. Debit Cards & Credit Cards (if allowed in the jurisdiction)
2. E-Wallets (NETeller, Skrill, PaySafe, Jeton)
3. EFT Services
4. Cryptocurrency

14. Legal Framework

The Board provides strategic oversight and ensures compliance with all regulatory and fiduciary responsibilities. The Managing Director reports directly to the Board, ensuring transparent communication and decision-making alignment.

Senior management interacts with the Board through quarterly performance reviews.

Day to day internal compliance oversight is managed by the Head of Compliance/MLRO.

15. Appendix A – Summary of Policies

The business maintains the following policies that guide governance, compliance and performance standards.

- Anti-Money Laundering and Counter-Terrorist Financing (AML/CTF) Policy
- Responsible Gaming Policy
- Information Security Policy