

LATCAS B.V.

BUSINESS PLAN

2024

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1. EXECUTIVE SUMMARY

The management of LATCAS B.V. (hereinafter referred to as the “**Company**”) has chosen Curacao as a home ground for meeting the needs of its customers and offering a sophisticated platform providing online gambling services. Curaçao has been chosen as it is well-known to be one of the oldest running online gambling regulators and it has friendly e-gaming regulations that attracts companies from different global regions.

Curacao’s economic environment has been very stable over the last years and has attracted a lot of investors doing business. For technological companies it provides an excellent opportunity to invest into the development of their IT products and software platforms to adapt them individually and cater for the needs of gaming operators. The customer base can be built from different countries and regions.

Another point of key importance is favorable tax laws and tax incentives. New changes into tax legislation have entered into force and have been replaced by a new tax regime that solely includes income from a domestic enterprise.

The combination of the abovementioned factors sealed the decision for establishing presence in Curaçao. Management sees a solid opportunity to gain attraction and capture its market share there as well as provide the services to their customers in efficient and flexible manner.

Taking into account the above-described factors the management had devised a strategy of entering the market and gaining its share of B2C services in the Curaçao corporate market by consolidating itself through strong marketing and advertising campaigns to promote the Company’s products and use the favorable geographical position of the island to the Company’s advantage.

2. COMPANY OVERVIEW

2.1. Business Background

LATCAS B.V. is a newly launched entertainment company that aims to make its mark in the online gaming landscape with innovation and excellence as our driving force. Our strategic vision is to create a unique and immersive gaming experience for our customers, both in-person and online.

Our founder, Daniil Kisilev, is leading the way with an unwavering commitment to delivering top-quality entertainment to our clients. Our services include state-of-the-art in-person gaming experience at our advanced facility. For those who enjoy digital gaming, we offer a seamless and user-friendly online platform. Our goal is to offer the best of both worlds, ensuring that every client, regardless of their gaming preference, has a memorable experience. At LATCAS B.V., we are passionate about innovation and strive to continuously push the boundaries of what is possible in the gaming industry. Our team is composed of talented and experienced professionals who are skilled in delivering the highest level of customer satisfaction. Our commitment to excellence and innovation will remain at the heart of our operations as we work to attain and maintain our position as a leading contender in the online entertainment industry.

2.2. Mission

The Company's principal mission is to continuously assert its business and provide the services of Company to the online based clientele in different parts of the world. Achieving this objective will be as a result of the cutting-edge platform, game offerings and partnering with strategically viable partners and institutions. The Company will strive to provide excellent service to their customers and create an IT support team of professionals focused on client satisfaction and retention. The Management is confident that the combined strength of efficient brand promotion, carefully chosen partners and products will allow the Company to penetrate different sectors of the global market and gain its market share.

2.3. Our brands and domains

The Company is going to operate the below domain names to perform our services:

- latcas.com
- ivibet.game
- hellspin.vip
- www.hellwinz.net
- www.iviwin.net

2.4. Responsible Gambling

The Company's is committed to building a responsible and well-maintained customer base. The Company is aware that gambling represents a hobby shared by a considerable portion of the global population however it is equally aware of the addictive dangers of such hobbies. Consequently, the Company is dedicated on bringing awareness to its customer of the dangers of gambling and the addiction thereof. In order to effect the Company's objectives in this regard the following measure will be implemented:

2.4.1. Responsible Gaming

The Company is committed to dedicating resources for the continuous development and maintenance of a Responsible Gaming section on existing and future websites. This section contains information related to the addictiveness of gambling and the dangers such an addiction possesses.

The Company will advise the customers to not play if they are under the influence of alcohol and drugs, are feeling depressed or are taking heavy medication as well as a sub-section will include a series of questions which will help the customer in determining whether an addiction has been or is being developed.

Additionally, the section will re-affirm the strict requirement of the customers being 18+ only with the customers being kindly asked to keep their user credentials in a safe location and away from access by minors.

Conclusively, the Company shall continuously provide and maintain a series of links to various initiatives, communities and organizations across the world which can assist gambling addicts in combating and stopping their addiction.

In addition to detailed information for clients on the relevant sections of the websites, the company plans to evaluate the gaming base to identify signs of addiction among players and taking appropriate measures - functionality features to its platform in

order to assist its customers in better managing and handling their gaming experience.

a) Self-Exclusion and Time Out

This function provides customers with an option to temporarily freeze their player accounts in order to ensure no access can be obtained for a set period of time. The Customer will retain the choice in determining the length and their accounts will be frozen under. Such regulatory activity will benefit players whom want to regulate their access to the services.

b) Money Limits

This function allows the player base to exercise a larger degree of control over their financial investment in their hobbies. Under this functionality, the players are able to enforce a financial limit as to how much money can be deposited over a single session, day, week, month or year, as applicable for each individual customer. The Company is of the opinion that such a function provides a considerable level of assurance in regard to customer care and shall go a long way to ensure that its player base will not fall prey to the addictions of gambling and will provide a mechanism to combat effectively against any potential uncontrolled and addictive gambling.

c) Permanent Account Deletion

This function will provide the customer with the ability to permanently delete their account essentially cutting off all contact and services from the Company. The customer may not re-activate the previously deleted account in the future as the applicable KYC data had already been used in connection with the deleted account.

d) Underage Gambling

The Company has implemented a variety of security and KYC checks to ensure that customers are individuals who have attained at least 18 years of age. To effect this Policy, the Company requires each player to provide a particular set of KYC documents in order to determine the identity and age of the customer. The KYC requirements include the provision of the customer's identification documents such as the passport and second identification document such as a driving license or national identity card and in certain cases the Company may request a series of additional documents such as utility bills. Once the documents are received, the Player will be screened in order to determine the legality, validity and adequacy of the documents.

e) Preventing Access from Restricted Areas

The Company is aware that the Curacao Gaming License restricts its licensees from providing gaming services to certain countries across the globe. The Company is planning to be at all times compliant with the existing and future restrictions imposed through the Curacao gaming license. To this end, the Company is intent to continuously restrict access to any and all users whose IP address or any other digital indicators originate from any of the restricted countries.

The Company will make it clear, through its T&C, that any account created or operated out of any of the restricted countries will be subject to immediate permanent closure and a complete confiscation of all the winnings.

f) Suppliers and Partners

Due to the scope of operations, the Company relies on third party suppliers of goods and services to exist.

The various entities contracted to provide payment processing services as well as consumer payment services.

The Company's strength is in utilizing and integrating "best of breed" products in order to create an outstanding gaming experience for our customers, as well as to support them with excellent customer service.

3. MARKET ANALYSIS

Online gaming market is constantly developing along the latest technology trends that enables players to use new features such as virtual assets and currencies. Changes in industrial standards require quick adaptation and flexibility from online gaming service providers. At the same time, the digital revolution is transforming the gaming world and virtual gaming and particularly, sports betting market is likely to experience huge growth in the future as the betting market already holds around 70% of the global gaming revenue.

Among games Soccer has been producing the highest revenue, followed by baseball. The increasing popularity of virtual sports betting is one of the major factors likely to become a fundamental pillar of the market's revenue for sports betting over the forecast time period. The technological developments have also transformed the process of conducting sports betting allowing for either premade or live bets, broadening the horizon of options for players. This has left an impact on government policies of different countries across the world as well.

Based on the platform, this global market is segmented into the online and offline categories.

Online sports betting segment is likely to dominate the sports betting market in the upcoming years, due to the increasing awareness regarding the online betting platform. On the basis of type, this market is segmented into line-in-play, fixed old betting, exchange betting, e- sports, pari-mutuel and others.

Based on region, this global market comprises the segments of Asia, North America, Latin America, Europe, and the Middle East and Africa, of which the Asia region holds the most significant share of the sports betting market, owing to the growing awareness of sports betting in the developing regions of China and India.

Furthermore, the global spread and availability of devices capable to connect to the Internet has changed people's daily habits in general. First and foremost, the younger generations but also increasingly middle aged and without prejudice to some of the elders maintain an active presence on the Internet. This transition and increase of exposure is happening in the betting industry as well. More people prefer the experience of betting from the comfort of one's home or even mobile location retaining a considerable degree of privacy previously unavailable. Instead of relying on the advice of "experienced bettor", bettors opt to rely on odds comparison and tipster websites.

This segment of the population also tends to be in the higher earning bracket, being comfortable with allocating a greater portion of their discretionary income to this form of entertainment.

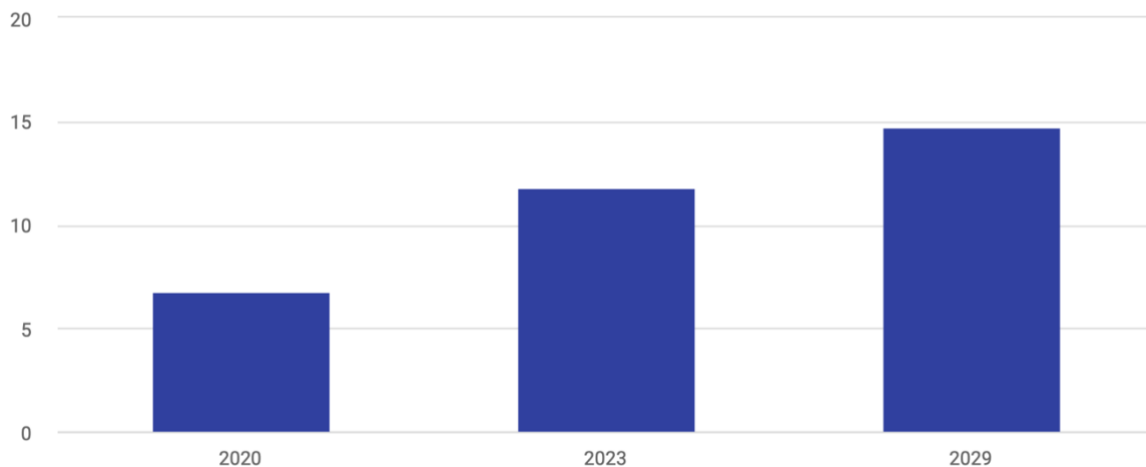
The demand for internet-based gaming technologies has encouraged Company to base its business model on cloud services, offering a flexible framework to develop and build customized services putting an emphasis on customer experience, friendly user-interface and easiness of making bets and receiving winnings and providing a

cost-effective solution for small to big scale gaming operators to work with their customer base.

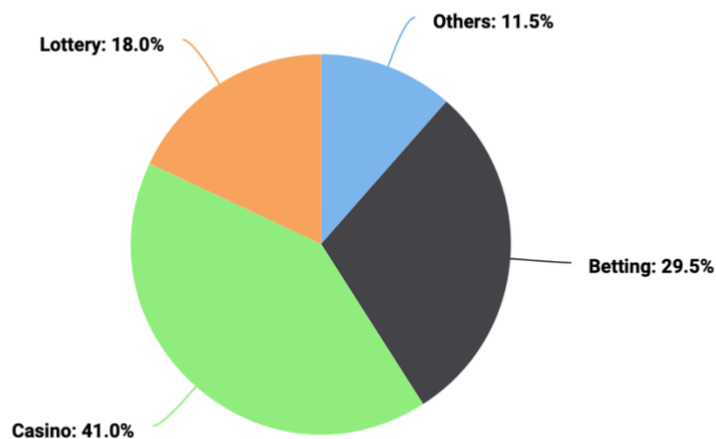
Company aims to expand its online casino and betting services into the Latin American market, which presents a lucrative opportunity for growth due to various factors. Latin America offers a diverse market with a burgeoning middle class and rising disposable income that has created a growing interest in digital leisure activities. One of the key driving factors of market growth is the region's exponential growth in internet accessibility. Latin America has seen a significant surge in internet penetration, thus providing a solid foundation for the expansion of online gaming platforms. The region is gradually experiencing a rapid adoption of online entertainment, with an increasing number of individuals gaining access to high-speed internet. Additionally, a sizable and youthful population in Latin America that is characterized by tech-savvy individuals is driving the demand for innovative and immersive online gaming experiences. This demographic is highly receptive to digital platforms and aligns well with Company's commitment to delivering cutting-edge gaming solutions. Latin America's emergence of regulatory frameworks is also creating a more secure and transparent online gaming environment. Several countries in the region are adapting and formalizing their regulatory frameworks for online gaming, positioning Company well to navigate and contribute to the evolving regulatory landscape with dedication to compliance. To sum up, Company's strategic decision to expand its online gaming services to Latin America is a well-informed decision that leverages the region's growing demand for digital leisure activities, internet penetration, youthful demographics, and an evolving regulatory framework in the online gaming industry.

Online gambling is poised for exponential growth in Latin America. As of current assessment, the online gambling market in the region is valued at approximately \$11.8 billion, and several factors drive its growth potential that is expected to remain strong in the coming years. The region with its diverse economies and expanding middle class presents an excellent opportunity for growth. The growth potential for online gambling in this region is promising, with a compound annual growth rate (CAGR) of around 30% anticipated over the next five years. Factors contributing to this market growth include a rising middle class, cultural acceptance of gambling as entertainment, evolving regulatory frameworks, widespread adoption of smartphones, and rising internet penetration. Governments in the region are actively revisiting and updating their regulatory frameworks to address online gambling, creating a conducive environment for legitimate operators and fostering trust to attract more players. As Latin America embraces the future of digital entertainment, the online gambling industry is poised to play a crucial role in shaping the region's leisure and recreation landscape. For companies looking to capitalize on this promising and rapidly-growing industry, establishing a strong foothold in Latin America means aligning their strategies with the region's unique characteristics and emerging trends. By seizing opportunities in this dynamic landscape, companies like our Company can establish themselves as frontrunners in the online gambling industry in Latin America.

Market size (U.S. Dollars)



Latin America Gambling Market Revenue Share



4. COMPETITIVE ANALYSIS

The key features that the Company emphasizes in its sales strategy is the product specifics that it has a cutting-edge user interface and the software enables game localization while focusing on the clients specific market needs and its player experience.

Also, a comprehensive testing protocol will be implemented to ensure the security, stability, and anticipated performance of the system. Prior to production release, any proposed software changes will undergo rigorous testing in the staging environment, with rollback functionalities readily available to swiftly revert to a previous system state if unexpected issues arise.

Company commits to providing necessary patches and upgrades, demonstrating a proactive approach to system maintenance and improvement. The gaming offerings by Company include a variety of casino games, where players engage in betting activities against the house. It's noteworthy that these games are sourced from licensed B2B critical supply providers and are not proprietary to Company. Furthermore, the company has established a contractual agreement with one of the market leaders, Softswiss, reinforcing its commitment to offering high-quality and innovative gaming content. This strategic partnership with Softswiss further enhances the gaming offerings on the Company websites, ensuring a captivating and reliable gaming experience for our players.

This meticulous approach to software development, testing, and ongoing system maintenance underscores Company's dedication to delivering a secure, reliable, and enjoyable gaming experience for its players.

Also, Company plans to ensure a multi-language customer support service focusing on the geographical regions which will be prioritized according to the Company's sales strategy. The multilingual live chat shall be made available on a 24/7 basis and the Company shall prioritize the offering of impeccable customer service as client satisfaction is the key to success for the company and client issues should be addressed in quick and effective manner.

5. KEY OFFICIALS & MLCO

Company is committed to delivering the highest quality products and services to our customers. To achieve this, we require a team of experienced and dedicated professionals who display a high level of skill and professionalism in their work.

Functions within the Company will be mainly to ensure that the strategic, financial and overall control functions are in place. It is a direct responsibility of the managing director e-Management N.V to provide that the strategic goals are reached and that top-level executives operate in line with the Company's long and short- term strategy and look after the management processes in the respective departments. Managing director e-Management N.V. shall be also responsible for overseeing financial and administrative functions of the Company and fulfilling the role of Chief Financial Officer.

The Money Laundering Compliance Officer (MLCO) will be part of the management team and will provide oversight for the Company's anti-money laundering (AML) systems, and act as a focal point for related inquiries. MLCO shall provide oversight and make strategic decisions about activities relating to money-laundering and financial crime. In addition to ensuring compliance with anti-money laundering controls, MLCO shall deal with any information, knowledge or suspicion of money laundering – and properly disclose such matters to relevant authorities.

6. MARKETING STRATEGY

6.1. Commercial strategy and sales strategy

Company formed its unique selling proposition (USP) that seamlessly blends innovation, reliability, and responsibility.

Here are the core pillars that make Company a standout player in the market:

Cutting-Edge Technology: Company leads the way in technology, with an in-house platform fortified by state-of-the-art features that ensure a secure and stable gaming environment. At Company, we leverage the latest innovations to provide our players with an immersive gaming experience.

Strategic Partnerships: Our commitment to excellence is reflected in our strategic partnerships with top industry leaders. Company's collaboration with Softswiss, a renowned market leader, enhances our gaming portfolio, providing players with an extensive selection of top-quality and innovative games.

Responsibility in Gaming: At Company, we prioritize responsible gaming practices to ensure the well-being of our players. Our platform includes robust internal controls, and we actively promote responsible gaming practices.

Proactive System Maintenance: Company takes a proactive approach to system maintenance, ensuring timely patches and upgrades for a seamless and secure gaming environment. At Company, we continuously improve our platform, reflecting our dedication to offering an exceptional gaming experience.

Diverse Gaming Portfolio: We understand the importance of diversity in the gaming industry. Company's extensive gaming portfolio offers a variety of casino games sourced from licensed B2B critical supply providers, catering to players with varying preferences.

Customer-Centric Approach: At Company, every aspect of our platform, from design to functionality, is crafted with the player's satisfaction in mind. We prioritize user-friendly interfaces, seamless navigation, and responsive customer support to ensure an exceptional gaming experience.

6.2 Sales strategies

- **Social Media Marketing**

Leveraging platforms like Facebook and Instagram to showcase our events, games, and promotions, reaching a wide audience.

- **Branding & Positioning**

Consistent branding efforts, emphasizing our luxury offering and superior service quality.

Targeted Advertising

Digital ads tailored to reach potential customers based on their interests and online behavior.

- **Influencer Marketing**

Collaborating with prominent personalities to host and promote our special events, enhancing our reach and appeal.

- **Loyalty Programs**

A tier-based loyalty program offering exclusive benefits to returning patrons

- **Mail Marketing**

Monthly newsletters highlighting upcoming events, offers, and casino news.

- **Referral Programs**

Encouraging our patrons to refer friends with incentives and exclusive offers for both the referrer and the referred.

- **Promotional Offers**

Regular offers on chips, game plays.

6.3 Customer retention

- **Loyalty Programs**

Offering rewards, freebies, and exclusive services to regular customers.

- **Discounts on Annual Membership**

Encouraging longer-term commitments with lucrative offers.

- **Personalized Service**

Tailoring the gaming experience based on customer preferences, ensuring they always feel valued.

7. OPERATIONS PLAN

Marketing penetration shall be achieved on a continuous basis by actively negotiating and entering into partnerships with strategically beneficial entities and service providers which will act as catalysts in the growth and development of the Company. In more practical terms, the Company is intent on investing a substantial number of financial resources in various marketing campaigns to ensure its brand is visible, recognizable and attractive to Players. The Company has obtained *the* appropriate advice and information which has allowed it to formulate the opinion that a strong marketing push will provide considerable exposure for the Company and as such, shall act as a catalyst in improving the revenue generating capabilities of the Company exponentially. Some of the marketing campaigns will focus upon aspects such as SEO advertisement, Affiliate marketing,

Internet Marketing and Brand Placement on a variety of entities and popular sporting and gaming events among other initiatives. Further practical steps for the Company to achieve success will be through the building the adequate strategic partnerships with other entities, to ensure a steady flow of both activity and remuneration. Consequently, the Company is planning on investing in the development of a research and analysis department which is to be tasked with monitoring the competition faced by the Company, the products such competitors offer as well as new developments in the industry. The focus of the department will be to provide the Company with up-to-date accurate information which in turn shall allow the Company to remain as profitable as possible whilst maintaining a competitive advantage over other industry members. Another practical step to be taken by the Company, upon receipt of approval and the respective gaming license, will be the development and subsequent implementation of the bonus structure system. The Company intends for its bonus structure system to be as rewarding and empowering as possible whilst ensuring the Company will not suffer financial deficit because of such implementation. To this end, the Company is in the process of identifying and recruiting the appropriate professionals, advisers, and experts to develop a strong team which will handle such matters with mathematical precision.

Within the next two years the Company plans to expand further addressing in markets such as Latin America.

8. KEY PERFORMANCE INDICATORS

Company's Key Performance Indicators (KPIs) are aligned with the operational objectives and are designed to measure performance in key areas such as user experience, product innovation, market expansion, business development, and operational efficiency.

8.1. User Experience Enhancement:

- Percentage increase in user satisfaction scores on the platform.
- Average response time to user queries or support tickets.
- Number of positive user testimonials or reviews received.

8.2. Product Innovation and Localization:

- Number of new game offerings introduced per quarter.
- Percentage of games localized based on market needs.
- User engagement metrics for new game releases.

8.3. Market Expansion and Client Diversity:

- Percentage increase in market share in target regions.
- Number of strategic partnerships established with key stakeholders in target markets.
- Ratio of big to small-scale clients served, aiming for inclusiveness and catering to diverse client needs.

8.4. Business Development and Sustainability:

- Revenue growth rate quarter-over-quarter in target markets.
- Cost efficiency metrics, such as cost per acquisition and cost per user.
- Sustainability initiatives implemented and their impact on the business.

8.5. Operational Efficiency and Compliance:

- Time-to-market for new product launches or updates.
- Ratio of operational costs to revenue, aiming for optimization and efficiency.

9. SWOT ASSESSMENT

9.1. Strengths

Diverse Gaming Portfolio:

Company boasts a comprehensive selection of games through platforms, providing a versatile and attractive offering to a broad audience.

Strategic Partnerships:

Collaborations with industry giants such as Softswiss fortify the company's position, ensuring access to a rich library of games and cutting-edge technologies.

Innovative Technology Infrastructure:

The company's commitment to a scalable and robust technology infrastructure positions it to adapt to evolving industry trends and accommodate growing user demands.

9.2. Weaknesses

Market Entry Challenges:

As a new entrant, Company may face initial challenges in establishing brand recognition and user trust, requiring strategic marketing efforts.

Dependency on Gaming Providers:

Reliance on partnerships with Softswiss exposes the company to potential limitations in game offerings based on the decisions of these providers.

9.3. Opportunities

Global Market Expansion:

The online gaming industry's global nature presents an opportunity for Company to expand its reach into new geographical markets, tapping into diverse player demographics.

Emerging Gaming Trends:

Staying attuned to emerging gaming trends allows the company to capitalize on new preferences, ensuring the continuous relevance and appeal of its platforms.

Strategic Alliances:

Exploring partnerships with emerging game developers and technology providers can diversify the gaming portfolio and enhance the company's competitive edge.

9.4. Threats

Regulatory Changes:

Evolving gaming regulations, especially in international markets, pose a threat to operational consistency. Staying vigilant and adaptable to regulatory changes is crucial.

Cybersecurity Risks:

The inherent nature of online platforms exposes Company to potential cybersecurity threats. Continuous investment in advanced security measures and proactive risk management is essential.

Competition:

Intense competition within the online gaming industry requires Company to continually differentiate itself through innovative features, user experience, and strategic marketing.

10. POLICIES AND PROCEDURES

The Company has developed and implemented the policies and procedures necessary to organise day-to-day operations doing by management and team:

- Terms and Conditions,
- Responsible Gaming Policy,
- Cookies Policy,
- KYC Procedures,
- Anti-Money Laundering and Counter-Terrorism Financing Policy,
- Process for Storing Player Data,
- Number of procedures for internal control and compliance.

11. FINANCIAL FORECAST

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (PROJECTED)

	2024 €	2025 €	2026 €
Revenue	51,405,088	154,009,643	235,414,740
Cost of sales	(13,673,870)	(40,966,915)	(62,620,856)
Gross profit	37,731,218	113,042,728	172,793,884
Other operating income	-	-	-
Selling expenses	(22,100,331)	(66,212,590)	(101,210,674)
Operating profit	10,471,885	31,373,766	47,957,042
Net finance gain / (loss)	(1,146,802)	(3,435,818)	(5,251,893)
Net profit for the year	9,325,083	27,937,948	42,705,150
Other comprehensive income	-	-	-
Total comprehensive profit for the year	9,325,083	27,937,948	42,705,150