



FINANCIAL STATEMENTS 2024

Curaçao Chamber of Commerce: 156830

Scharlooweg 39

Willemstad, Curaçao

Dreamtek Solutions B.V.

Dreamtek Solutions B.V.

Financial Statements

December 31, 2024

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Dreamtek Solutions B.V.

**Financial Statements
December 31, 2024**

MANAGING DIRECTOR:

**Allyant Group B.V.
Scharlooweg 39
Willemstad
Curaçao**

Dreamtek Solutions B.V.

Financial Statements

December 31, 2024

DIRECTOR'S REPORT:

We are pleased to present you herewith the Financial Statements for the year January 1, 2024 through December 31, 2024.

Summary of activities

- 1a. sublicensing of IP rights of games for online gambling activity and obtaining non-exclusive licenses to IP rights from holders on games for online gambling activity and granting sublicenses on these IP rights to sublicensees on providing gambling services to end users; and
 - b. supporting services for sublicensing IP rights of games for online gambling activity and organizational and technical services on integration, support, and configuration on games for online gambling activity granted to sublicensees.
2. The Company has the power to perform every act and thing profitable or requisite to the accomplishment of its objects or connected therewith or incidental thereto in the widest sense of the word.

Result for the period

During the year under review, the Company recorded a net result of EUR -682.007, details of which are set out in the attached Profit and Loss account.

Curaçao, September 29, 2025



Allyant Group B.V.

Managing Director

Signed by : Nathaniela Kwidama obo Allyant Group B.V.

Dreamtek Solutions B.V.

Balance Sheet as at December 31, 2024

(In EUR, before appropriation of results)

ASSETS	Notes	December 31, 2024	December 31, 2023
<u>Current assets</u>			
Loans receivable	4	1.400.000	--
Debtors		3.302.111	3.579.240
Current account shareholder		98	98
Accounts receivable	5	4.621.759	4.329.617
Cash at banks and in hand	6	1.214.944	2.367.192
		<u>10.538.912</u>	<u>10.276.147</u>
TOTAL ASSETS		<u>10.538.912</u>	<u>10.276.147</u>
SHAREHOLDERS' EQUITY AND LIABILITIES			
<u>Shareholders' equity</u>	7		
Issued and fully paid share capital		98	98
Retained earnings		400.638	543.176
Net result for the period		(682.007)	(142.538)
		<u>(281.271)</u>	<u>400.736</u>
<u>Current liabilities</u>			
Creditors		10.064.507	9.266.122
Accounts payable		755.677	609.289
		<u>10.820.184</u>	<u>9.875.411</u>
TOTAL SHAREHOLDERS' EQUITY AND LIABILITIES		<u>10.538.912</u>	<u>10.276.147</u>

Dreamtek Solutions B.V.

Profit and Loss Account for the year

2024

(In EUR)

	Notes	2024	2023
<u>Income</u>			
Revenue		63.605.261	49.852.692
Direct cost		62.586.651	48.670.440
Gross profit/(loss)		1.018.610	1.182.252
<u>Operating expenses</u>			
General and administrative expenses	8	1.472.083	1.324.580
		1.472.083	1.324.580
OPERATING RESULT		(453.473)	(142.328)
Currency exchange differences		(237.712)	(210)
Interest loans receivable		9.178	--
RESULT BEFORE TAXATION		(682.007)	(142.538)
Profit tax		--	--
NET RESULT FOR THE PERIOD		(682.007)	(142.538)

Dreamtek Solutions B.V.

Notes to the Financial Statements

2024

(In EUR)

1 GENERAL

Company's information and principal activities

The Company is a private limited liability company that was incorporated on February 19, 2021 under the laws of Curaçao.

The Company is registered with the Chamber of Commerce and Industry of Curaçao under number 156830.

Principal activities

1a. sublicensing of IP rights of games for online gambling activity and obtaining non-exclusive licenses to IP rights from holders on games for online gambling activity and granting sublicenses on these IP rights to sublicensees on providing gambling services to end users; and
b. supporting services for sublicensing IP rights of games for online gambling activity and organizational and technical services on integration, support, and configuration on games for online gambling activity granted to sublicensees.

2. The Company has the power to perform every act and thing profitable or requisite to the accomplishment of its objects or connected therewith or incidental thereto in the widest sense of the word.

2 BASIS OF PREPARATION

a. General principles

The Financial Reports 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 Reports 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 Reports are set out below. These policies have been consistently applied to all years presented in these Financial Reports unless otherwise stated.

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

Dreamtek Solutions B.V.

Notes to the Financial Statements

2024

(In EUR)

b. Intangible fixed assets

Acquired intangible assets

Intangible assets acquired separately consist mainly of software licences and domain names and are capitalised at cost. Those acquired as part of a business combination are recognised separately from goodwill if the fair value can be measured reliably. These intangible assets are amortised over the useful life of the assets, which for software licences is between one and five years and for domain names is five years.

c. Internally generated intangible assets

Expenditure incurred on development activities of the gaming platform is capitalised only when the expenditure will lead to new or substantially improved products or processes, the products or processes are technically and commercially feasible and the Company has sufficient resources to complete development.

All other development expenditure is expensed. Subsequent expenditure on intangible assets is capitalised only where it clearly increases the economic benefits to be derived from the asset to which it relates. The Company estimates the useful life of these assets as between three and five years,

d. Financial fixed assets

The investments in subsidiaries are stated at cost price.

e. Receivables

Receivables are valued at face value less a provision for possible uncollectable accounts.

f. Cash and cash equivalents

Cash and cash equivalents are stated at face value.

g. Shareholder's equity

Ordinary shares are classified as equity.

h. 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.

Dreamtek Solutions B.V.

Notes to the Financial Statements

2024

(In EUR)

i. Recognition of income and expenses

Revenue

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

j. Cost of sales

Cost of sales are recognised on an accrual basis.

k. Operating expenses

Operating expenses consist primarily of staff costs and corporate professional expenses, both of which are recognised on an accruals basis.

l. Foreign currencies

1) Functional and presentation currency

Items included in the Company's Financial Reports are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The Financial Reports 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.

m. Profit tax

The profit tax expense represents tax payable for the year based on currently applicable tax rates.

n. 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.

Dreamtek Solutions B.V.

Notes to the Financial Statements

2024

(In EUR)

4	LOANS RECEIVABLE	December 31, 2024	December 31, 2023
	Loans Sevenex Solutions LTD	1.400.000	--
		<u>1.400.000</u>	<u>--</u>

The Company entered into the following loan agreements with Sevenex Solutions LTD:

On June 6, 2024 an amount of EUR 100.000 with a fixed interest rate of 2.00% per annum and a repayment date of one (1) year.

On August 28, 2024 an amount of EUR 50.000 with a fixed interest rate of 2.00% per annum and a repayment date of one (1) year.

On September 13, 2024 an amount of EUR 150.000 with a fixed interest rate of 2.00% per annum and a repayment date of one (1) year.

On October 11, 2024 an amount of EUR 500.000 with a fixed interest rate of 4.00% per annum and repayment date of one (1) year.

On November 27, 2024 an amount of EUR 600.000 with a fixed interest rate of 4.00% per annum and repayment date of one (1) year.

5	AMOUNTS RECEIVABLE	December 31, 2024	December 31, 2023
	Accrued income	3.802.981	4.325.226
	Intangible virtual assets, crypto exchange accounts	809.600	4.391
	Interest loans receivable	9.178	--
		<u>4.621.759</u>	<u>4.329.617</u>

Dreamtek Solutions B.V.

Notes to the Financial Statements

2024

(In EUR)

6 CASH AT BANKS AND IN HANDS	December 31, 2024	December 31, 2023
IBS	863.658	1.125.855
Klarpay	222.106	--
Emerald Bank	77.686	521.229
Xpro Wire	27.610	--
PayDo	12.046	703.377
The Kingdom Bank	11.607	16.731
Keabank	231	--
	<u>1.214.944</u>	<u>2.367.192</u>

7 SHAREHOLDERS' EQUITY	December 31, 2024	December 31, 2023
100 shares @ USD 1.00		
Issued and fully paid share capital	<u>98</u>	<u>98</u>

Movements in the shareholders' equity accounts are as follows:

	Issued and fully paid share capital	Retained earnings	Net result for the year
Opening balance	98	543.176	(142.538)
Result appropriation previous year	--	(142.538)	142.538
Net result for the year	--	--	(682.007)
Ending balance	<u>98</u>	<u>400.638</u>	<u>(682.007)</u>

Dreamtek Solutions B.V.

Notes to the Financial Statements

2024

(In EUR)

8 GENERAL AND ADMINISTRATIVE EXPENSES	2024	2023
Computer and internet	685.966	890.559
Bank charges	471.888	362.547
Marketing expenses	112.293	44.197
Crypto exchange and transaction fees	78.519	--
Corporate management services	51.701	13.121
Payroll services	22.000	--
Legal and professional fees	18.871	1.896
Office lease	13.000	--
Administration and bookkeeping	12.000	9.750
Notary expense	5.620	1.510
Other expenses	225	1.000
	<u>1.472.083</u>	<u>1.324.580</u>
