



INTERIM REPORT SEPTEMBER 30, 2025

Curaçao Chamber of Commerce: 156830

Scharlooweg 39

Willemstad, Curaçao

Dreamtek Solutions B.V.

Dreamtek Solutions B.V.

Interim Report
September 30, 2025

Directory	<u>Page</u>
Managing Director	3
Director's report	4
Interim Report:	
Balance Sheet as at September 30, 2025	5
Profit and Loss Account for the period January 1, 2025 through September 30, 2025	6
Notes to the Interim Report September 30, 2025	7

Dreamtek Solutions B.V.

**Interim Report
September 30, 2025**

MANAGING DIRECTOR:

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

Dreamtek Solutions B.V.

Interim Report
September 30, 2025

DIRECTOR'S REPORT:

We are pleased to present you herewith the Interim Report for the period January 1, 2025 through September 30, 2025.

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 period under review, the Company recorded a net result of EUR 110,793. details of which are set out in the attached Profit and Loss account.

Curaçao,

Allyant Group B.V.
Managing Director

Dreamtek Solutions B.V.

Balance Sheet as at September 30, 2025

(In EUR, before appropriation of results)

ASSETS	Notes	September 30, 2025	December 31, 2024
<u>Current assets</u>			
Loans receivable	4	1,100,000	1,400,000
Debtors		2,249,404	3,302,111
Current account shareholder		98	98
Amounts receivable	5	7,343,927	4,621,759
Cash at banks and in hand	6	343,088	1,214,944
		<u>11,036,517</u>	<u>10,538,912</u>
TOTAL ASSETS		<u>11,036,517</u>	<u>10,538,912</u>
SHAREHOLDERS' EQUITY AND LIABILITIES			
<u>Shareholders' equity</u>	7		
Issued and fully paid share capital		98	98
Retained earnings		(281,369)	400,638
Net result for the period		110,793	(682,007)
		<u>(170,478)</u>	<u>(281,271)</u>
<u>Current liabilities</u>			
Creditors		9,630,571	10,064,507
Accrued expenses		1,576,424	755,677
		<u>11,206,995</u>	<u>10,820,184</u>
TOTAL SHAREHOLDERS' EQUITY AND LIABILITIES		<u>11,036,517</u>	<u>10,538,912</u>

Dreamtek Solutions B.V.

Profit and Loss Account for the period January 1, 2025 through September 30, 2025

(In EUR)

	Notes	January 1, 2025 - September 30, 2025	January 1, 2024 - December 31, 2024
<u>Income</u>			
Revenue		40,603,655	63,605,261
Direct cost		39,137,269	62,586,651
Gross profit/(loss)		1,466,386	1,018,610
<u>Operating expenses</u>			
General and administrative expenses	8	1,395,709	1,472,083
		1,395,709	1,472,083
OPERATING RESULT		70,677	(453,473)
Currency exchange differences		(2,427)	(237,712)
Interest loans receivable		42,543	9,178
RESULT BEFORE TAXATION		110,793	(682,007)
Profit tax		PM	--
NET RESULT FOR THE PERIOD		110,793	(682,007)

Dreamtek Solutions B.V.

Notes to the Interim Report January 1, 2025 through September 30, 2025 (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 Interim 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 Interim 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 Interim Reports are set out below. These policies have been consistently applied to all years presented in these Interim Reports unless otherwise stated.

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

Dreamtek Solutions B.V.

Notes to the Interim Report January 1, 2025 through September 30, 2025

(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 Interim Report January 1, 2025 through September 30, 2025

(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 Interim Reports are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The Interim 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 Interim Report January 1, 2025 through September 30, 2025 (In EUR)

4 LOANS RECEIVABLE	September 30, 2025	December 31, 2024
Loans Sevenex Solutions LTD	1,100,000	1,400,000
	<u>1,100,000</u>	<u>1,400,000</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. Repayment made on May 22, 2025.

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. Repayment made on May 30, 2025.

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. Repayment made on June 4, 2025.

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. Repayment made on June 17, 2025.

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. Repayment made on June 16 and 23, 2025.

On January 7, 2025 an amount of EUR 300.000 with a fixed interest rate of 5.00% per annum and repayment date of one (1) year. Repayment made on July 21, 2025

On January 30, 2025 an amount of EUR 500.000 with a fixed interest rate of 5.00% per annum and repayment date on July 1st, 2026.

On February 17, 2025 an amount of EUR 600.000 with a fixed interest rate of 5.00% per annum and repayment date on July 1st, 2026.

5 AMOUNTS RECEIVABLE	September 30, 2025	December 31, 2024
Accrued income	7,308,367	3,802,981
Virtual assets, crypto exchange accounts	23,286	809,600
Interest loans receivable	12,274	9,178
	<u>7,343,927</u>	<u>4,621,759</u>

Dreamtek Solutions B.V.

Notes to the Interim Report January 1, 2025 through September 30, 2025 (In EUR)

6 CASH AT BANKS AND IN HANDS	September 30, 2025	December 31, 2024
IBS	199,624	863,658
Klarpay	109,505	222,106
Emerald Bank	12,647	77,686
Xpro Wire	730	27,610
PayDo	5,957	12,046
The Kingdom Bank	864	11,607
Keabank	802	231
Cash in transit	12,959	--
	<u>343,088</u>	<u>1,214,944</u>

7 SHAREHOLDERS' EQUITY	September 30, 2025	December 31, 2024
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 period
Opening balance	98	400,638	(682,007)
Result appropriation previous year	--	(682,007)	682,007
Net result for the period	--	--	110,793
Ending balance	<u>98</u>	<u>(281,369)</u>	<u>110,793</u>

Dreamtek Solutions B.V.

Notes to the Interim Report January 1, 2025 through September 30, 2025 (In EUR)

	January 1, 2025 - September 30, 2025	January 1, 2024 - December 31, 2024
8 GENERAL AND ADMINISTRATIVE EXPENSES		
Computer and internet	834,730	685,966
Bank charges	296,908	471,888
Marketing expenses	77,174	112,293
Crypto exchange and transaction fees	34,199	78,519
Corporate management services	60,401	51,701
Payroll services	15,750	22,000
Legal and professional fees	47,282	18,871
Office lease	9,000	13,000
Administration and bookkeeping	11,250	12,000
Notary expense	6,145	5,620
Other expenses	2,870	225
	<u>1,395,709</u>	<u>1,472,083</u>
