

VoltEnt B.V.

Livestrong building
Grootkwartierweg 10
Willemstad, Curaçao

FINANCIAL STATEMENTS
23 April 2024 until 31 December 2024

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Directors' report

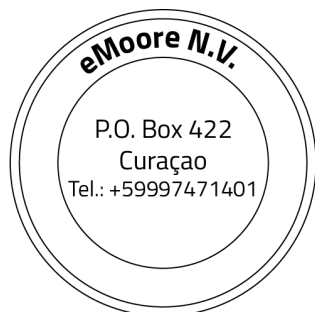
We are pleased to present you with the Financial Statements for the period 23 April 2024 until 31 December 2024.

During the period under review, the Company recorded a net loss of EUR 21,725. Details of which are set out in the attached Profit and Loss account.

Curaçao, 09/12/2025

A handwritten signature in black ink, appearing to read 'Deemo' or similar, with a large circular flourish at the beginning.

eMoore N.V.
Managing director



VoltEnt B.V.**Balance sheet as at 31 December 2024***(Before appropriation of result)***Assets**

		<u>31-12-2024</u>
		€
Current assets		
Prepaid expenses	1	<u>1,127</u>
Cash and cash equivalents	2	<u>9,601</u>
Total assets		<u><u>10,728</u></u>
Shareholder's equity and liabilities		
Shareholder's equity	3	
Share capital		1
Result for the year		<u>(21,725)</u>
		<u>(21,724)</u>
Current liabilities		
Accounts payable	4	1,185
Current account payables related parties	5	<u>31,267</u>
		<u>32,452</u>
Total shareholder's equity and liabilities		<u><u>10,728</u></u>

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Profit and loss account for the period 23-04-2024 until 31-12-2024

		23-04-2024 - 31-12-2024 €
Operating result	6	(2,000)
General and administrative expenses	7	<u>19,725</u>
Total of result before tax		(21,725)
Profit tax	8	<u>-</u>
Result after tax		<u><u>(21,725)</u></u>

VoltEnt B.V.

Notes to the financial statements

Entity information

Registered address and registration number trade register

The registered and actual address of VoltEnt B.V. is Groot Kwartierweg 10, Livestrong Building. Incorporated on April 23, 2024, in , Curacao. VoltEnt B.V. is registered at the Chamber of Commerce under number 167000.

General notes

The most important activities of the entity

The Company is solely engaged in e-gaming activities.

General accounting principles

The accounting standards used to prepare the financial statements

The financial statements 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.

Assets and liabilities are generally valued at historical cost, production cost or at fair value at the time of acquisition. If no specific valuation principle has been stated, valuation is at historical cost.

The functional currency

The financial statements are presented in EUR, which is the functional and presentation currency of VoltEnt B.V.

All monetary assets and liabilities denominated in foreign currencies other than EUR have been translated at the rates of exchange prevailing on balance sheet date. All non monetary transactions in currencies other than EUR have been translated into EUR at rates of exchange approximating those prevailing on the dates of the transaction.

Exchange gains or losses are reflected in the profit and loss account.

The following exchange rates are used in the financial statements as at year end: EUR- USD= 1.04156

Accounting principles

Receivables

Receivables are initially valued at the fair value of the consideration to be received, including transaction costs if material. Receivables are subsequently valued at the amortised cost price. If there is no premium or discount and there are no transaction costs, the amortised cost price equals the nominal value of the accounts receivable. Provisions for bad debts are deducted from the carrying amount of the receivable.

Cash and cash equivalents

Cash at banks and in hand represent cash in hand, bank balances and deposits with terms of less than twelve months. Overdrafts at banks are recognised as part of debts to lending institutions under current liabilities. Cash at banks and in hand is valued at nominal value.

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Current assets

Current assets are initially valued at the fair value of the consideration to be received, including transaction costs if material. Trade receivables are subsequently valued at the amortised cost price. Provisions for bad debts are deducted from the carrying amount of the receivable.

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.

Accounting principles for determining the result

The result is determined as the difference between the investment result and all related costs attributable to the reporting year. Other income and expenses are allocated to the reporting period to which they relate.

General and administrative expenses

General and administrative expenses comprise costs chargeable to the year that are not directly attributable to the cost of the goods and services sold.

Notes to the balance sheet

31-12-2024
€

1 Prepaid expenses

Third party account 1,127

31-12-2024
€

2 Cash and cash equivalents

Cash on hand 1
AB Mano Bankas- EUR 9,600
9,601

3 Shareholder's equity

The Company's authorized share capital amounts to 1 share with a value of EUR 1,- , for a total nominal value of EUR 1,-.

Movements in the shareholder's equity were as follows:

	Share capital	Result for the year	Total
	€	€	€
Balance as at 23 April 2024	-	-	-
Result for the year	-	(21,725)	(21,725)
Issue of shares	1	-	1
Balance as at 31 December 2024	<u>1</u>	<u>(21,725)</u>	<u>(21,724)</u>

31-12-2024
€

4 Accounts payable

Invoices payable 1,185

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	<u>31-12-2024</u>
	€
5 Current account payables related parties	
Volt Entertainment BV.	<u>31,267</u>
	<u>23-04-2024 -</u>
	<u>31-12-2024</u>
	€
Volt Entertainment BV.	
Balance as at 23 April	-
Issue in financial year	<u>31,267</u>
Balance as at 31 December	<u>31,267</u>

Notes to the profit and loss account

23-04-2024 -
31-12-2024
€

6 Operating result

Licence fees (2,000)

23-04-2024 -
31-12-2024
€

7 General and administrative expenses

Management fees 19,325
Bank expenses 400
19,725

8 Profit tax

The Company's profit tax is determined in accordance with the territorial tax regime of Curaçao. Under this regime, a profit tax rate is applied to the taxable domestic net result