



FINANCIAL STATEMENTS 2025

Curaçao Chamber of Commerce: 158824
Scharlooweg 39
Willemstad, Curaçao

Pitta Plus B.V.

(formerly known as Alioth B.V.)

Pitta Plus B.V.

Financial Statements December 31, 2025

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Pitta Plus B.V.

Financial Statements
December 31, 2025

MANAGING DIRECTOR:

Allyant Group B.V.
Scharlooweg 39
Willemstad
Curaçao

Pitta Plus B.V.

Financial Statements December 31, 2025

DIRECTOR'S REPORT:

We are pleased to present you herewith the Financial Statements for the year January 1, 2025 through December 31, 2025.

Summary of activities

The object of the company is to organize, market, promote, manage, support and operate all types of remote gaming activities, comprising all types of games, betting and other operation of betting exchange, interactive casinos, bingos, lotteries and other interactive games and entertainment, for clients established or residing outside of Curaçao.

The company has the power to perform every act and thing profitable or requisite to the accomplishment of its purpose or connected therewith in the widest sense of the word, including the participation in-, and the incorporation and management of other enterprises and companies.

The company is authorized to enter into a corporate agreement as meant in article 2:127 of the Civil Code.

Activities for the year

During the year, the Company changed its name from Alioth B.V. to Pitta Plus B.V. The change was approved by the shareholders on August 8, 2025 and registered with the Chamber of Commerce on August 11, 2025. This is only a name change and does not affect the legal structure of the Company, or its operations, assets, liabilities, or equity. It remains the same entity.

All comparative figures in these financial statements relate to the Company under its former name, Alioth B.V.

Result for the year

During the year under review, the Company recorded a net result of EUR -41.915, which are set out in the attached Profit and Loss Account.

Curaçao, June 16, 2026



Allyant Group B.V.

Managing Director

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

Pitta Plus B.V.

Balance Sheet as at December 31, 2025

(In EUR, before appropriation of results)

ASSETS	Notes	2025	2024
<u>Current assets</u>			
Cash at banks and in hand	4	--	329
		--	329
TOTAL ASSETS		--	329
SHAREHOLDERS' EQUITY AND LIABILITIES			
<u>Shareholders' equity</u>			
	5		
Issued and fully paid share capital		100	100
Share premium		134.601	134.601
Accumulated deficit		(134.372)	(89.985)
Net result for the year		(41.915)	(44.387)
		(41.587)	329
<u>Current liabilities</u>			
Current account shareholder	6	41.196	--
Bank overdraft	7	391	--
		41.587	--
TOTAL EQUITY AND LIABILITIES		--	329

Pitta Plus B.V.

Profit and Loss Account for the year

2025

(In EUR)

	Notes	2025	2024
<u>Income</u>			
Revenue		--	--
Direct cost	8	7.995	10.494
Gross profit/(loss)		(7.995)	(10.494)
<u>Expenses</u>			
General and administrative expenses	9	33.920	33.893
		33.920	33.893
Result before taxation		(41.915)	(44.387)
Profit tax		--	--
NET RESULT FOR THE YEAR		(41.915)	(44.387)

Pitta Plus B.V.

Notes to the Financial Statements 2025

(In EUR)

1 GENERAL

Company's information and principal activities

The Company is a private limited liability company that was incorporated on October 12, 2021 under the laws of Curaçao.

The Company is registered with the Chamber of Commerce and Industry of Curaçao under number 158824.

During the year, the Company changed its name from Alioth B.V. to Pitta Plus B.V. The change was approved by the shareholders on August 8, 2025 and registered with the Chamber of Commerce on August 11, 2025. This is only a name change and does not affect the legal structure of the Company, or its operations, assets, liabilities, or equity. It remains the same entity.

All comparative figures in these financial statements relate to the Company under its former name, Alioth B.V.

Principal activities

1. To organize, market, promote, manage, support, and operate all types of remote gaming activities, comprising all types of games, betting and other operation of betting exchange, interactive casinos, bingos, lotteries and other interactive games and entertainment, for clients established or residing outside of Curaçao.
2. The Company has the power to perform every act and thing profitable or requisite to the accomplishment of its purpose or connected therewith in the widest sense of the word, including the participation in, and the incorporation and management of other enterprises and companies.
3. The Company is authorized to enter into a corporate agreement as meant in article 2:227 of the Civil Code. This agreement needs to be in writing.

2 BASIS OF PREPARATION

a. General principles

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.

b. Functional and presentation currency

The Financial Statements are presented in Euro (EUR) which is the functional currency of the Company.

Pitta Plus B.V.

Notes to the Financial Statements 2025

(In EUR)

3 SIGNIFICANT ACCOUNTING POLICIES

a. General

The principal accounting policies adopted in the preparation of these Financial Statements are set out below. These policies have been consistently applied to all years presented in these Financial Statements unless otherwise stated.

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

b. Receivables

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

c. Cash and cash equivalents

Cash and cash equivalents are stated at face value.

d. Shareholders' equity

Ordinary shares are classified as equity.

e. 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.

Recognition of Income and Expenses

f. Revenue

Revenues from the services rendered are recognised in proportion to the services delivered, based on the services rendered up to the balance sheet date in proportion to the total of services to be rendered.

Other operating income results are recognized which are not directly linked to the services as part of the normal, non-incidental operations.

g. Cost of sales

Cost of sales represents the direct and indirect expenses attributable to revenue, purchase expenses related to the goods sold, employee cost, depreciation charges for buildings and equipment, and other operating expenses that are attributable to cost of sales.

Goodwill amortisation is also recognised within cost of sales.

Pitta Plus B.V.

Notes to the Financial Statements 2025

(In EUR)

h. Operating expenses

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

i. Foreign currencies

1) Functional and presentation currency

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

j. Profit tax

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

k. 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.

4	CASH AT BANKS AND IN HANDS	2025	2024
	Paymix B2B	--	329
		--	329
5	SHAREHOLDERS' EQUITY	2025	2024
	100 shares @ EUR 1.00		
	Share capital	100	100

Pitta Plus B.V.

Notes to the Financial Statements 2025

(In EUR)

5 SHAREHOLDERS' EQUITY (cont'd)

Movements in the shareholders' equity accounts are as follows:

	and fully paid share capital	Share premium	Accumulated deficit	Net result for the year
Opening balance	100	134.601	(89.985)	(44.387)
Appropriation of result	--	--	(44.387)	44.387
Net result for the year	--	--	--	(41.915)
Movements during the year	--	--	--	--
Ending balance	100	134.601	(134.372)	(41.915)

6 CURRENT ACCOUNT SHAREHOLDER

2025

2024

Shareholder

Opening balance	--	100.791
Movements during the year:		
- Invoices paid obo the Company	41.196	33.310
- Account funding	--	500
- Conversion into share premium	--	(134.601)
Ending balance	41.196	--

7 BANK OVERDRAFT

2025

2024

Paymix B2B	391	--
	391	--

8 DIRECT COST

2025

2024

License and services	7.995	10.494
	7.995	10.494

Pitta Plus B.V.

Notes to the Financial Statements 2025

(In EUR)

9 GENERAL AND ADMINISTRATIVE EXPENSES	2025	2024
Corporate management services	11.145	13.908
Administration and bookkeeping	4.950	5.400
Local MLRO-services	4.840	5.280
Professional fees	4.775	680
Local GRO-services	4.235	4.620
Tax services	1.585	1.585
Other expenses	2.390	2.420
	<u>33.920</u>	<u>33.893</u>
