

Annual Report and Financial Statements of

Alisium B.V.

Year Ending December 31, 2024

Alisium B.V.
Financial Statements
December 31, 2024

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Alisium B.V.
Financial Statements
December 31, 2024

Directors

Morganite Corporate Services B.V.

Registered address

Abraham de Veerstraat 1
Curaçao

Company Registration Number

161507

Incorporation date

August 3, 2022

Nominal Capital

5000 shares with a nominal value of EUR 1

Alisium B.V.
Director's report
December 31, 2024

The board of directors is pleased to present its report to the shareholder(s) together with the financial statements of Alisium B.V. for the financial year ended December 31, 2024.

During the period under review, the Company recorded loss of EUR 31,502.
Details of which are set out in the attached Profit and Loss account.

On behalf of the board of directors:

A handwritten signature in black ink is written over a circular stamp. The stamp contains the text "MORGANITE" and "CORPORATE SERVICES B.V." around a central logo.

Morganite Corporate Services B.V.
Managing Director
July 8, 2025

Alisium B.V.
Balance Sheet
As at: December 31, 2024

		EUR 31.12.2024	EUR 31.12.2023
ASSETS			
Fixed assets			
Investments	note 3	1,113	1,113
Total Fixed Assets		1,113	1,113
Current assets			
Cash and cash equivalents		—	—
Other receivables		3,205	
Total Current assets		4,318	1,113
TOTAL ASSETS		4,318	1,113

		EUR 31.12.2024	EUR 31.12.2023
SHAREHOLDER'S EQUITY AND LIABILITIES			
Equity			
Capital		5,000	5,000
Current year result		(31,502)	(23,485)
Retained earnings		(23,485)	
Total Equity		(49,987)	(18,485)
Current liabilities			
Other current liabilities	note 4	54,305	19,598
Total current liabilities		54,305	19,598
TOTAL SHAREHOLDER'S EQUITY AND LIABILITIES		4,318	1,113

Approved by :



Name: Morganite Corporate Services B.V.
 Title: Managing Director
 Date: July 8, 2025

Alisium B.V.
Profit and Loss account
Period Ending December 31, 2024

		EUR 31.12.2024	EUR 31.12.2023
Administrative expenses	note 5	(31,502)	(23,485)
Total expenses		(31,502)	(23,485)
Operating Income		(31,502)	(23,485)
Loss before Taxes		(31,502)	(23,485)
Profit Tax Expense			
Net Profit/(Loss)		(31,502)	(23,485)

Approved by :



Name: Morganite Corporate Services B.V.
Title: Managing Director
Date: July 8, 2025

Alisium B.V.
Notes to the Financial Statements
Over the period January 1, 2024 through December 31, 2024

1. General Information

Alisium B.V. is a limited liability company that was incorporated in Willemstad on August 3, 2022. The Company is registered with the Chamber of Commerce and Industry of Curacao under number 161507. The Company is solely engaged in e-gaming activities.

2. General Accounting Principles

Basis of Preparation

The Financial Statements have been prepared in accordance with applicable accounting standards generally accepted in Curaçao and the provision of the Curaçao Civil Code Book 2. They have been prepared under the historical cost basis. Unless stated otherwise, all assets and liabilities are stated at their nominal value.

Result

Profit and loss accounts are recognized and accounted for on an accrual basis.

Foreign Currencies

The Financial Statements are presented in Euros (EUR or €). Foreign currency transactions are translated into the functional currency using daily exchange rates. Exchange differences arising on the settlement of monetary items or on translating monetary items at the end of the reporting period are recognized in the profit and loss statement.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and or payment institutions and cash on hand.

Taxes

Profit tax liabilities for the current and prior periods are measured at the amount expected to be paid to the taxation authorities. Current profit taxes are recognized in the profit and loss statement and are adjusted for any differences between the estimated and actual tax payable in prior years.

As of January 1, 2024, companies subject to the Profit Tax Ordinance 1940 are subject to a 15% profit tax on the first ANG 500,000 of taxable domestic profit, while a rate of 22% is applicable to any taxable domestic profit exceeding this amount.

Curaçao applies a territorial tax system, whereby only income from a domestic enterprise is included in the taxable base. A company with non-domestic income is required to demonstrate the non-domestic part of the profit by calculating the ratio of the domestic and non-domestic costs, insofar as they are causally related to the income.

Alisium B.V.
Notes to the Financial Statements
Over the period January 1, 2024 through December 31, 2024

3. Investments

Cost	Investments in Subsidiaries EUR
At 1 January 2024	1,113
Additions	1,113
Disposals	-
At 31 December 2024	1,113

The Company holds shares of the following companies:

Company	Country of incorporation	%
Alisium LP	Scotland, UK	99
Alisium Limited	Cyprus	100

Alisium B.V.
Notes to the Financial Statements
Over the period January 1, 2024 through December 31, 2024

4. Other current liabilities

	EUR 31.12.2024	EUR 31.12.2023
Shareholder's Current account	54,305	19,598
	54,305	19,598

Alisium B.V.
Notes to the Financial Statements
Over the period January 1, 2024 through December 31, 2024

5. Administrative expenses

	EUR
	31.12.2024
Director's fees	7,679
Compliance fees	458
Legal expenses	1,139
License fees	22,226
	31,502