



Mountain Breeze N.V.

Business Plan

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Table of Contents

1.	Background.....	4
2.	Objectives.....	4
3.	The iGaming Industry and Curacao	5
4.	Structure.....	6
4.1	Shareholding Structure	6
4.2	Company Structure.....	7
5.	Product Overview.....	8
5.1	Suppliers and Partners	8
6.	Risk Evaluation and Management	9
6.1	Risk Assessment	9
6.2	System Security	9
6.3	Administrative Panel for Efficient Management and Oversight	10
6.4	Financial Controls and Audit	10
6.5	Onboarding Process and KYC Verification.	10
7.	Legal and Governance Framework	11
8.	Marketing Plan	12
9.	Technical Setup.....	13
10.	SWOT Analysis	14
10.1	Strengths	14
10.2	Weaknesses.....	14
10.3	Opportunities	14
10.4	Threats	15
11.	Financial Projections.....	16

1. Background

Mountain Breeze N.V., founded on March 28th, 2024, in the dynamic setting of Curacao, emerges as a prominent figure in the sphere of remote gambling services. With an existing portfolio catering to remote gambling enthusiasts, the company boasts a steadfast team committed to delivering unparalleled gaming experiences to its discerning clientele.

At the core of Mountain Breeze N.V. beats a relentless drive for innovation and customer satisfaction. Guided by a philosophy that continuously pushes the boundaries of remote gaming, the company perpetually explores new avenues to elevate the gaming experience. Empowered by cutting-edge technology and a skilled workforce, Mountain Breeze N.V. sets itself apart by consistently delivering top-tier products and services.

Through meticulous attention to detail and an unwavering pursuit of excellence, Mountain Breeze N.V. has forged a reputation for reliability and distinction in the fiercely competitive gaming landscape. This sterling reputation serves as the cornerstone of the company's success, enabling it not only to meet but exceed the evolving demands of its clientele while staying ahead of industry advancements and compliance standards.

2. Objectives

Mountain Breeze aspires to become a dynamic force within the gaming industry, positioning itself as a leading operator and provider of gaming services. With a focus on expanding its market share and fortifying its presence in the gaming sector, the company is implementing comprehensive market development and penetration strategies. One key aspect of this strategic vision involves exploring opportunities in previously untapped markets, particularly in LATAM, estimated to be valued at US\$ 5 billion with an annual growth rate of 20%. To achieve this, Mountain Breeze is actively pursuing a B2C gaming license from Curacao under the new legal framework, signalling its ambition to broaden its horizons and diversify its offerings.

This strategic endeavour reflects the company's dedication to innovation and growth, positioning it as a significant player in the global gaming landscape. Through meticulous planning and decisive action, Mountain Breeze aims to carve out a substantial niche in the expanding gaming market, further solidifying its reputation as a trailblazer in the industry.

A central component of Mountain Breeze's current agenda is the acquisition of a B2C remote gaming license from the Curacao Gambling Authority. This license holds paramount importance as it will authorize the company to operate under the regulations of a respected jurisdiction, ensuring enhanced security for players engaging in gaming activities on its platform. With this coveted license, Mountain Breeze intends to actively promote wagering on its games, targeting global markets where the Curacao license is recognized, particularly those acknowledging the LOK license.

The overarching objective is to establish Mountain Breeze as a reputable and trustworthy entity within the gaming industry, aiming for significant profitability within the initial three years of operation. This comprehensive strategy underscores the company's commitment to

sustainable growth, regulatory compliance, and the cultivation of a strong presence in the international gaming arena.

Mountain Breeze's business model prioritizes simplicity to ensure a user-friendly experience and the delivery of high-quality products to players. While profitability remains a key focus, the company maintains a steadfast commitment to responsible gambling practices, safeguarding the well-being of its players.

3. The iGaming Industry and Curacao

The ever-evolving landscape of the iGaming industry demands continuous adaptation from operators. In various countries, regulatory frameworks are being established within the iGaming realm, primarily aimed at protecting players' interests and generating revenue through gaming taxes. Moreover, the global iGaming scene is experiencing sustained growth, attracting new entrants keen on carving a niche in this expanding market. This surge has led to market fragmentation, particularly with the introduction of iGaming legislation in multiple jurisdictions like the UK, Sweden, Denmark, Ontario, Germany, among others. Operators targeting European markets find themselves needing to obtain multiple licenses to cater to players from these diverse regions.

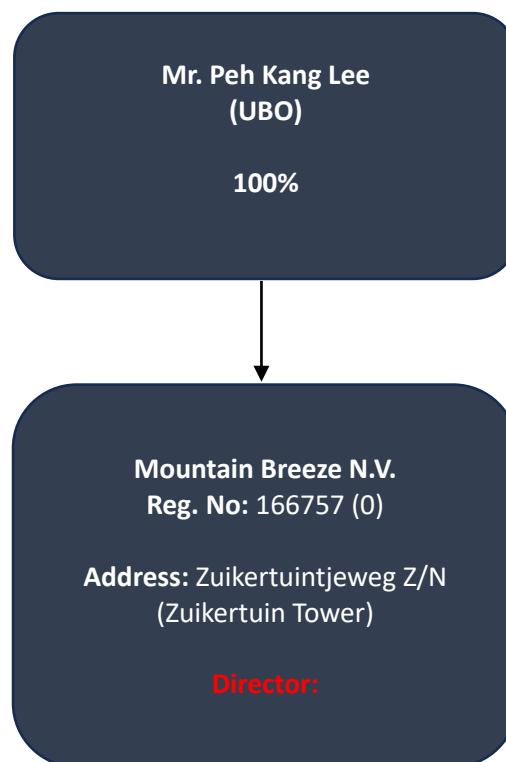
In line with our strategic objectives, Mountain Breeze is actively pursuing a Curacao iGaming License to enhance our competitive position in the iGaming domain. Supported by our internal strengths, characterized by a skilled and adaptable team, acquiring the Curacao license will offer us an external competitive advantage, leveraging Curacao's esteemed reputation within the iGaming community.

4. Structure

4.1 Shareholding Structure

In the shareholding structure of Mountain Breeze N.V., Mr. Peh Kang Lee stands as the sole Ultimate Beneficial Owner (UBO), holding complete ownership of the company. As the sole proprietor, Mr. Lee possesses 100% ownership stake in Mountain Breeze N.V., granting him full control over its operations, decision-making processes, and financial assets. With this ownership structure, Mr. Lee assumes both the rights and responsibilities associated with the company, including the ability to dictate strategic directions, appoint key executives, and allocate resources according to his vision for the business. This simplified ownership model provides clarity and streamlines decision-making processes, allowing for swift and efficient execution of business initiatives.

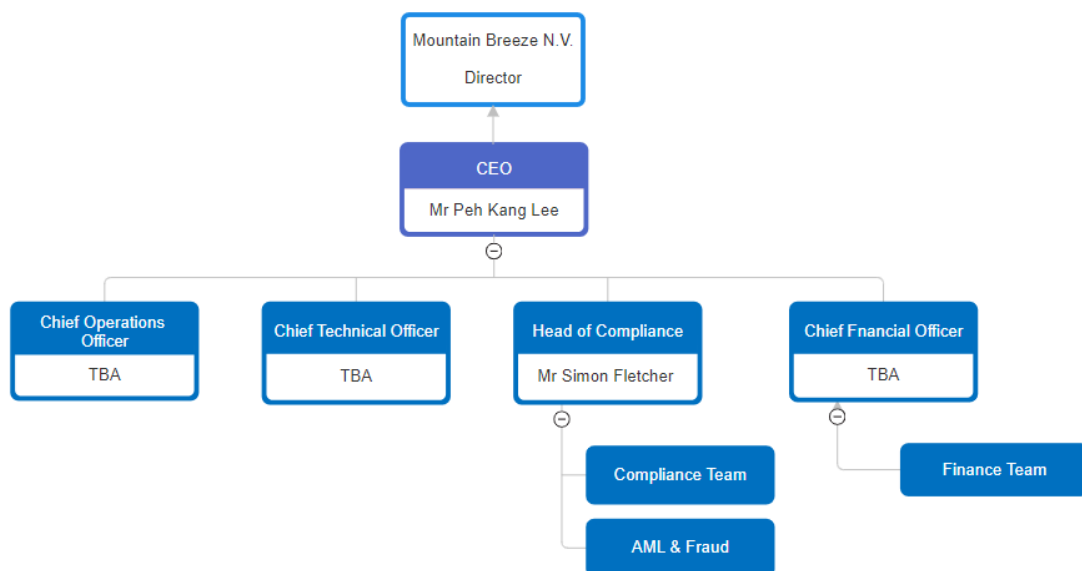
Additionally, Mr. Lee's direct ownership ensures a strong alignment of interests between the company's management and its ownership, fostering a sense of accountability and dedication to the long-term success and sustainability of Mountain Breeze N.V.



4.2 Company Structure

Mountain Breeze N.V. is committed to assembling a seasoned and adept management team with the necessary experience and credentials in the gaming industry. By prioritizing the recruitment of professionals who possess a deep understanding of the intricacies of the industry, Mountain Breeze aims to fortify its foundation and enhance its capacity to achieve long-term goals.

This strategic approach ensures that the company benefits from the insights and expertise of individuals who have navigated the complexities of the gaming sector, thereby positioning Mountain Breeze for sustained success and growth. By leveraging the knowledge and skills of seasoned professionals, Mountain Breeze can effectively navigate market dynamics, anticipate trends, and capitalize on emerging opportunities, thereby solidifying its position as a formidable player in the industry. This investment in a seasoned management team underscores Mountain Breeze's commitment to excellence and its unwavering dedication to realizing its long-term strategic objectives.



5. Product Overview

With an unwavering dedication to delivering a comprehensive gaming experience, our strategic vision encompasses a diverse range of offerings tailored to meet the varied demands of our player base. These captivating gaming options, including casino games such as slots, live tables featuring roulette and card games, and a sportsbook, are proudly integrated to offerings from reputable B2B game suppliers and also other games which are developed in-house by our experienced team of developers. This demonstrates our commitment to understanding market dynamics and player preferences. Our goal is to establish a holistic gaming hub that caters to the diverse tastes of our players, attracting both existing enthusiasts and new audiences alike. By strategically diversifying our portfolio, we aim not only to adapt to evolving player expectations but also to position ourselves as a premier destination for immersive gaming experiences. This strategic initiative is rooted in our steadfast commitment to staying attuned to market trends and evolving player needs, ensuring our continued leadership in the gaming industry.

Embedded within our business plan is a meticulous strategy for seamlessly introducing our gaming offerings, underpinned by rigorous adherence to regulatory standards and principles of responsible gaming. This initiative underscores our dedication to fostering a safe and enjoyable gaming environment for our players. Through the meticulous execution of this plan, our objective is to enhance player engagement, foster customer loyalty, and unlock new revenue streams. Ultimately, we aim to solidify our reputation as a dynamic and player-centric gaming platform within the competitive market landscape.

To ensure seamless integration and maintain control over the quality and user experience of our gaming offerings, we proudly present these games under our own brand, www.m88.com. This approach aligns closely with our brand values and player expectations, reinforcing our commitment to delivering a superior gaming experience.

5.1 Suppliers and Partners

Below are the service or solution providers with whom Mountain Breeze will collaborate as suppliers and partners:

Hosting Servers:

The company will utilize cloud-based server solutions, such as those offered by AWS located in Latin America and/or Europe.

Website Development:

The company will potentially delegate website development requirements to a licensed service provider located in the Philippines.

Game and Platform Providers:

The company has partnered with Skywind, based in Romania, to provide a variety of games. Established in 2012, Skywind has expanded its portfolio to encompass over 200 video slots and Live Casino games. Additionally, our company will utilize the Comtrade platform, which is

certified by several testing laboratories, including GLI and SIQ, and holds licenses in multiple jurisdictions.

Alternative Dispute Resolution (ADR):

The company will engage with an ADR accepted by Curacao.

Payment Provision:

The company is currently in discussions to finalize agreements with the payment providers it will be utilizing.

6. Risk Evaluation and Management

Risk assessment involves the identification of potential hazards and a comprehensive examination of their likelihood and potential impacts. On the other hand, risk management involves devising comprehensive strategies aimed at minimizing, transferring, or accepting risks to effectively pursue organizational objectives. Through thorough analysis and strategic planning, businesses can proactively address and navigate potential risks, thereby safeguarding their operations and promoting sustainable growth.

6.1 Risk Assessment

Our organization has instituted a well-structured risk assessment framework, which classifies risks into three tiers: Low, Medium, and High. Each participant undergoes a meticulous risk assessment process, taking into account various factors such as their country of residence, geographic location, and identification as a politically exposed person (PEP).

Additionally, any signs of suspicious transactions are carefully scrutinized when establishing a business relationship. The Money Laundering Reporting Officer (MLRO) holds the authority to adjust risk categorization as needed throughout the duration of the business relationship with the customer. These modifications are meticulously documented in the system, maintaining an audit trail that can be referenced as necessary, both for internal purposes and regulatory compliance. This methodical approach ensures a thorough evaluation of potential risks, enabling the organization to effectively mitigate its risk exposure and adhere to robust risk management protocols.

6.2 System Security

Ensuring the utmost security of our system remains our paramount concern, and we employ an array of proactive measures to uphold the integrity of the platform we utilize. Our platform has garnered certifications from various globally recognized testing laboratories. Furthermore, we maintain an updated asset register, meticulously documenting all essential components of our system to ensure readiness for any regulatory inquiries upon request. Additionally, we conduct regular and comprehensive risk assessments, performed quarterly or as necessitated by emerging circumstances, to promptly identify and mitigate potential vulnerabilities and threats.

Our dedicated team utilizes effective risk management strategies to proactively address these risks, thereby safeguarding the integrity of our gaming platform. Moreover, we employ advanced encryption protocols, access controls, and intrusion detection systems to fortify our defenses against unauthorized access and shield user data from potential breaches. These rigorous security measures collectively contribute to the maintenance of a secure environment for our users, affording them peace of mind as they engage with our gaming services while minimizing the risk of security breaches.

6.3 Administrative Panel for Efficient Management and Oversight

Our company boasts a cutting-edge administrative panel, meticulously designed to elevate management efficiency and oversight to new heights. This advanced tool grants our team streamlined access to crucial data and resources, facilitating swift decision-making and thorough supervision of operations. Through the incorporation of this innovative administrative panel, we strategically position ourselves to optimize processes, monitor performance metrics, and foster seamless coordination across departments. Leveraging the capabilities of this platform underscores our unwavering dedication to attaining operational excellence and providing unparalleled service to our valued clients.

6.4 Financial Controls and Audit

The company has instituted a comprehensive framework aimed at upholding operational integrity and ensuring compliance with regulatory standards. A range of reports, including those detailing player deposits and withdrawals, wagering activities, and winning outcomes, are systematically generated to provide valuable insights into revenue streams and popular game preferences. Furthermore, daily transaction monitoring is conducted diligently to mitigate the risk of suspicious activity. These reports serve as indispensable tools in promoting transparency and accountability within the organization's operations.

Regular inspections are conducted meticulously to assess compliance with established protocols and identify potential vulnerabilities. Any issues identified during inspections are promptly addressed and rectified to uphold the company's commitment to maintaining a secure and reputable gaming environment. Through vigilant monitoring and proactive measures to tackle operational challenges, the company reaffirms its unwavering dedication to upholding the highest standards of security and regulatory compliance.

6.5 Onboarding Process and KYC Verification.

Our onboarding process is intricately designed to ensure strict compliance with regulatory standards and bolster security measures, particularly in the domain of Know Your Customer (KYC) verification. Central to this process is the submission of requisite documentation, which may encompass identity cards and/or passports, each subjected to rigorous validation criteria. Our meticulous compliance team meticulously evaluates and approves these documents, conducting thorough examinations of credit cards to verify user identities and thwart potential fraudulent activities.

All validated documents and associated details are securely stored within our platform, enabling efficient management and ensuring the confidentiality of sensitive information. This meticulous approach underscores our unwavering commitment to upholding the highest levels of integrity and security throughout the entirety of the onboarding process.

7. Legal and Governance Framework

Our company maintains a robust legal and governance framework, conferring sole decision-making authority to the Director and Ultimate Beneficial Owner (UBO). Board meetings are restricted to these pivotal stakeholders, facilitating prompt and decisive actions aligned with our strategic goals.

8. Marketing Plan

We aim to outline comprehensive strategies geared towards attracting new players and retaining our valued clientele. Leveraging a blend of innovative techniques and proven methodologies, our plan focuses on maximizing visibility, engagement, and conversion in the dynamic landscape of online gaming. With a deep understanding of market dynamics and player preferences, we are poised to navigate challenges and capitalize on opportunities, ensuring sustainable growth and a compelling gaming experience for our audience.

As part of our marketing initiatives, we will be utilizing:

Sports Sponsorships:

In the realm of remote gambling, sports sponsorships emerge as a powerful marketing tool we are aiming to enhance brand visibility and engagement. By strategically aligning with sports events, teams, or athletes, a remote gambling company can effectively tap into the passion and fervor of sports enthusiasts. Through sponsorships, the company will not only gains exposure to a vast and diverse audience but also cultivates a sense of affiliation and loyalty among fans.

Whether it's sponsoring a prominent sports team's jersey or showcasing advertisements during televised matches, sports sponsorships offer a unique opportunity to connect with consumers in an environment where they are highly receptive. Moreover, by associating its brand with the excitement and thrill of sports, the company can position itself as an integral part of the sports community while leveraging the emotional resonance of sporting events to drive engagement and participation in its gambling offerings. This strategic approach not only fosters brand recognition and loyalty but also reinforces the company's commitment to enhancing the overall sports experience for fans.

Affiliate Programs:

Affiliate programs serve as a pivotal marketing tool to expand their reach and attract new players. By collaborating with affiliates, such as content creators, influencers, and website owners, as a company we can leverage our existing audience and credibility to drive traffic to our platform. This will provide a scalable and cost-effective way to increase brand exposure and enhance credibility within the gambling community. By nurturing relationships with trusted affiliates and providing them with the necessary tools and support, the company can foster long-term partnerships that contribute to sustained growth and success in the competitive online gambling landscape.

9. Technical Setup

All gaming operations rely on servers hosted at Amazon Web Services (AWS) in Latin America and Europe, while being remotely managed by IT administrators. Presently, these servers comprise a web and queuing server, an application server, and database servers. Crucial regulatory data, including player information, gaming records, and financial transactions, are stored on these servers and routinely backed up to mitigate potential crashes or data corruption incidents.

The data centers implement robust security measures, such as firewalls, anti-DDOS protection, and continuous monitoring systems. Ongoing surveillance of servers is conducted through administrative software, focusing on usage, temperature, and any irregularities. The server rooms are equipped with surveillance cameras, temperature sensors, fire suppression equipment, and other security features. The data centre hold ISO/IEC:27001 certification, demonstrating adherence to international security standards.

10. SWOT Analysis

10.1 Strengths

Our strategic marketing strategy focuses on a previously overlooked market segment comprising enthusiasts of Mountain Breeze, showcasing our profound comprehension of market trends and consumer inclinations. With a portfolio boasting state-of-the-art online gambling products, we stand as trailblazers in the industry, enhancing our brand reputation for providing unparalleled gaming experiences. The cornerstone of our success lies in a team of experienced professionals committed to innovation and excellence, cementing our status as a formidable contender in the fiercely competitive online gaming arena.

10.2 Weaknesses

Our company encounters specific hurdles that call for careful management and strategic foresight. The highly competitive nature of our industry compels us to adopt a sophisticated approach to set ourselves apart in a crowded marketplace. As we endeavor to carve out our distinctive niche, it becomes imperative to assess the potential ramifications of significant investments in advertising.

While advertising plays a pivotal role in amplifying brand visibility and market outreach, allocating substantial financial resources demands meticulous planning to ensure a favorable return on investment. Striking the right equilibrium between standing out in a competitive landscape and managing advertising expenditures is paramount for long-term sustainability and profitability. Formulating a meticulously crafted strategy to navigate these challenges will be pivotal for our success in this dynamic and ever-evolving industry.

10.3 Opportunities

Our company is poised to seize numerous promising opportunities that hold the potential to propel sustained growth and success. Evolving legislation in various countries presents a favorable regulatory landscape, offering the prospect of a more conducive operating environment. By remaining vigilant of these legal shifts, we can strategically position ourselves to adeptly navigate emerging markets and regulatory frameworks.

Furthermore, the opportunity to venture into the global market represents another avenue for expansion. Expanding beyond our current boundaries unlocks access to new demographics and previously untapped customer bases, fostering diversification and resilience against regional economic fluctuations. Additionally, exploring avenues for expansion, whether through product diversification, partnerships, or acquisitions, affords us the flexibility to capitalize on evolving market trends and consumer preferences.

Embracing these opportunities enables us to maintain agility and forward-thinking in an ever-evolving business landscape, ensuring we remain poised for sustained growth and success.

10.4 Threats

Our company confronts various potential threats that necessitate strategic attention and proactive management. The looming specter of an economic downturn poses a significant concern, potentially impacting consumer spending habits and market stability. To counter this external risk, meticulous financial planning and effective risk mitigation strategies are imperative to safeguard our operations.

Moreover, the prospect of customer attrition, whether due to heightened competition or shifts in consumer preferences, presents a critical challenge. Addressing this threat requires a customer-centric approach, prioritizing retention efforts and continuous enhancement of our products and services.

Additionally, the expenses associated with outsourcing services pose a notable obstacle, prompting a thorough evaluation of the associated benefits and risks. Achieving a balance between cost-effectiveness and service quality is essential to mitigate the potential impact of outsourcing costs on our financial performance.

In summary, embracing a comprehensive risk management approach is paramount to effectively navigate these threats and ensure the long-term resilience of our organization.

11. Financial Projections

Financial Projections Assumptions:

- An average of 45,000 active players in Year 1, 65,000 players in year 2 and 90,000 players in year 3;
- Application fee at EUR 4,600 has been calculated for the 1st year along with Due Diligence Fees between EUR 125-250 per role.
- The LOK licence fee has been calculated at EUR 24,600 per year (payable on license issuance) equivalent to ANG 36,000;
- Monthly Fee under the LOK of EUR 2,050 has been calculated equivalent to ANG 7,000;
- Fees in relation to brands offered has been calculated at EUR 250 per annum per brand. The company will be offering one brand www.m88.com.
- Third-party fees (Legal and Accounting Fees, Office Equipment, Hosting Fees, Admin Costs, Hardware costs, etc.) are calculated;
- Affiliate fees are calculated at 67% of GGR;
- The shareholders will contribute 100 shares as the issued share capital.;
- The marketing budget has been set at EUR 5,000,000 for the first three years of operations.
- Corporate tax has been deducted from profit accordingly.

Document “Mountain Breeze N.V. - Financial Forecasts v1.0” attached.