

VTRON VENTURE CORP B.V.

Business Plan.

Submitted by:

VTRON VENTURE CORP B.V.

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Executive summary

Vtron Venture Corp B.V. is a B2B gaming provider committed to expanding its global footprint, with a strategic focus on key international markets including Malaysia, Indonesia, Thailand, Singapore, Vietnam, Laos, Australia, Cambodia, Brunei, and South Africa. Our diverse portfolio of games is designed to attract a broad audience without targeting any specific demographic. We anticipate achieving profitability by 2026, subject to the successful acquisition of a gaming license from the Curaçao Gaming Authority (CGA).

Vtron Venture Corp B.V. will establish its market presence through its official website, Tgaming.co, operating under the brand name "VPLUS". As a comprehensive iGaming provider, we deliver a wide range of proprietary and third-party games via our B2B platform, supplying content to licensed operators across various markets.

Our core services include end-to-end iGaming solutions such as Online Casino Games, Live Casinos, Sweepstakes, Custom Game Development, Casino Platform, and Player Management System. While our Sportsbook solution is currently under development, we already offer turnkey solutions that enable clients to launch their own brands with seamless integration, full customization, and ongoing technical support tailored to their business objectives.

Advantages of Curacao Gaming B2B License

1. **Cost-Effective Licensing: Lower Costs:** Curaçao offers one of the most cost-effective gaming licenses compared to other jurisdictions. This includes lower application and annual fees, making it an attractive option for startups and smaller operators.
2. **Comprehensive Licensing: Single License for Multiple Operations:** A Curaçao gaming license covers a wide range of activities, including casino games, sports betting, and lotteries. There is no need for separate licenses for different types of games, simplifying the process for providers. This flexibility makes it easier for B2B providers to develop and offer a diverse array of gaming products under one license.
3. **Reputation and Trust: Established Jurisdiction:** Curaçao has been issuing gaming licenses since 1996, making it one of the oldest and most respected licensing authorities. This long-standing reputation helps build trust with potential partners and customers.
4. **Tax Advantages: Favorable Tax Environment:** Curaçao offers attractive tax benefits, including low corporate taxes and the absence of VAT on gaming operations. This can significantly reduce operational costs and increase profitability.
5. **Flexible Regulations: Adaptable Regulatory Framework:** Curaçao's regulatory environment is known for being business-friendly and flexible. This allows B2B game providers to innovate and quickly adapt to market changes without being hindered by overly strict regulations.
6. **Global Market Access: International Reach:** With a Curaçao license, game providers can legally offer their products in many global markets, which can help in expanding their customer base and increasing revenue.

Market analysis Summary

The B2B gaming sector, which encompasses suppliers of gaming software and services to other businesses, is a rapidly evolving and highly competitive industry. This market includes game developers, platform providers, and technology vendors who cater to online casinos, sportsbooks, and other gaming operators. The industry is driven by the increasing demand for diverse and innovative gaming solutions, advancements in technology, and the expansion of online and mobile gaming platforms.

Marketing Strategy

1. Define Objectives
 - a. Goal: Increase brand awareness and generate qualified leads within the gaming industry.
 - b. KPIs: Number of leads, website traffic, conversion rates, social media engagement.
2. Identify Target Audience
 - a. Primary: Online casinos, sportsbooks, and other gaming operators.
 - b. Secondary: Industry influencers, technology partners, and affiliates.
3. Develop Core Messaging
 - a. Value Proposition: Highlight your unique features, such as innovative technology, diverse game offerings, or exceptional customer support.
 - b. Key Messages: Focus on solving industry pain points and demonstrating how your solutions can enhance client operations.
4. Create a Digital Presence
 - a. Website: Ensure it is user-friendly, professional, and optimized for SEO. Include product information, case studies, and contact details.
 - b. Social Media: Set up profiles on LinkedIn and Twitter. Share industry news, updates, and engage with potential clients.
5. Implement Lead Generation Tactics
 - a. Content Marketing: Publish blogs, whitepapers, and case studies to demonstrate expertise and attract interest.
 - b. Email Campaigns: Send targeted emails to potential clients with information about your solutions and industry insights.
 - c. Webinars: Host online demos or educational webinars to showcase your products and generate leads.
6. Engage with Industry Events
 - a. Trade Shows and Conferences: Attend relevant events to network, showcase your products, and connect with potential clients.
7. Build Partnerships
 - a. Strategic Alliances: Partner with industry influencers, affiliates, and complementary service providers to expand your reach and credibility.
8. Track and Optimize
 - a. Monitor Performance: Use tools to track website traffic, lead generation, and social media metrics.
 - b. Adjust Strategy: Regularly review performance data and adjust your tactics to improve results.

Finance Strategy

1. Revenue Streams
 - Commission from B2C: Establish a clear structure for managing commissions from the B2C operators. Define the percentage of revenue or fixed fees that the B2C company will pay to the B2B provider.
2. Budget Allocation
 - Operational Costs: Allocate budget for essential operational expenses, including salaries, technology infrastructure, marketing, and customer support.
 - Development Costs: Invest in R&D to enhance existing products and develop new solutions. This includes software development, testing, and innovation.
 - Marketing and Sales: Allocate funds to marketing initiatives, lead generation, and sales efforts to attract and retain clients.
 - Corporate services: Allocate budget for corporate, tax and accounting services, with IGA

Trust BV providing outsourced support.

3. Financial Management

- **Cash Flow Management:** Monitor cash flow to ensure that the business can meet its operational and strategic needs. Implement measures to manage cash flow efficiently, such as optimizing accounts receivable and payable.
- **Revenue Recognition:** Develop clear policies for recognizing revenue, particularly from commissions and licensing fees. Ensure accurate and timely reporting in compliance with accounting standards.
- **Cost Control:** Regularly review and control costs to maintain profitability. Identify areas for cost savings and implement cost-effective measures without compromising quality.

4. Financial Reporting and Analysis

- **Regular Reporting:** Implement a system for regular financial reporting, including monthly and quarterly reports. Review financial statements to track performance and make informed decisions.
- **Variance Analysis:** Conduct variance analysis to compare actual performance against budgeted figures. Investigate significant deviations and take corrective actions as needed.

5. Compliance and Legal

- **Outsource Services to IGA Trust BV:** Engage IGA Trust BV for legal and compliance services, ensuring that your operations adhere to regulatory requirements and industry standards.
- **Legal Counsel:** Utilize IGA Trust BV for legal advice on contracts, licensing, and dispute resolution.
- **Compliance Management:** Rely on IGA Trust BV to handle regulatory compliance, including obtaining and maintaining necessary licenses and ensuring adherence to gaming regulations.

SWOT Analysis

Strengths:

- Cost-effective and comprehensive licensing with a strong reputation.
- Established market presence with certified games and international reach.
- Flexibility in regulatory framework fostering innovation.

Weaknesses:

- Dependency on securing Curacao CGA licensure for profitability.
- High competition in the B2B gaming sector requiring continuous innovation.

Opportunities:

- Expanding into emerging markets, particularly Latin America.
- Growth in mobile and online gaming trends increasing demand for diverse solutions.
- Potential partnerships and alliances enhancing market presence.

Threats:

- Regulatory changes in key markets impacting operations.
- Rapid technological advancements requiring constant adaptation.
- Economic fluctuations affecting global gaming market stability.

Company shareholding structure

Mr. Tan Lek Ann (UBO)

100% holding Vtron Venture Corp Ltd (Cyprus Entity).

100% holding Vtron Ventures Corp B.V. (Curacao Entity)

Organizational plan

Owner: Tan Lek Ann

Mr. Tan is an accomplished entrepreneur and founder of several innovative companies, including AK Innovation Sdn Bhd, Vilton Victory Sdn Bhd, and Hong Kong Vilton Technology Co., Limited. He currently serves as the Managing Director of Autoplay Group Sdn Bhd and Cooper Space Sdn Bhd, and as Executive Director of HM Entrepreneurs Sdn Bhd since 2018.

With a diverse background spanning real estate, construction, and technology, Mr. Tan has led numerous successful ventures. Through Vilton Victory Sdn Bhd, he specializes in designing and developing video games across PC, console, and mobile platforms, as well as manufacturing and distributing game software.

As co-founder of AK Innovation Sdn Bhd, he is actively involved in large-scale property and commercial development projects, including high-rise buildings and commercial spaces. His extensive experience in both game development and commercial infrastructure brings a unique and strategic perspective to the gaming industry.

Money Laundering Reporting Officer/ Compliance: Florence Borg Farrugia

Florence is an experienced AML specialist and senior consultant at IGAML, providing AML/CFT services to iGaming operators and financial institutions. She is responsible for overseeing AML compliance, drafting AML policies, monitoring transactions, and ensuring that companies remain fully compliant with AML regulations, including those related to the Curacao gaming license.

Recruitment Plan for others key roles-

As our company is a startup and not yet profitable and given our current dependence on outsourcing for critical functions, it is wise to anticipate establishing key in-house roles once profitability increases and we expand our business scope.

1.Key roles

- CEO
- COO
- CTO
- Products Manager
- Account Manager
- Development team
- Game designers

2. Budget

- Total budget for executive hires is approximately €200,000 per year

Game providers

1. Vplus

Vplus is a game provider known for offering a wide range of online casino games, particularly in the fish shooting, slot, and sweepstakes categories. Vplus also supports custom integrations and flexible backend solutions, allowing operators to tailor the user experience to specific markets.

2. Pegasus

Pegasus is a prominent name in the sweepstakes and skill-based gaming sector. Pegasus is widely recognized for its server-based architecture, easy integration, and real-time reporting tools, which make it a reliable option for operators running both land-based and online sweepstakes models.

3. VPower

VPower is a leading provider of sweepstakes software and fish game systems, especially popular in the U.S. underground and gray market scene. VPower games are known for their addictive gameplay, fast-paced action, and player retention tools. Their system is often used in internet cafes, skill game kiosks, and private-label online casinos. VPower provides backend tools for agent management, reporting, and revenue sharing, making it a go-to for sweepstakes entrepreneurs.

4. Clotplay

Clotplay is a game provider offering engaging, high-quality casino games tailored for online operators. We specialize in delivering customizable and mobile-friendly game content that integrates seamlessly with your platform.

Risk Evaluation Process

1. Risk Identification

- Identify potential risks across all operational areas, including:
- Regulatory compliance (e.g. license violations)
- Partner due diligence (e.g. onboarding unlicensed or high-risk clients)
- Technical failures (e.g. platform downtime)
- Financial risks (e.g. payment delays or fraud)
- Data protection risks (e.g. client data breaches)

2. Risk Assessment

- Evaluate each identified risk based on:
- Likelihood of occurrence (Low / Medium / High)
- Impact on the business (Low / Medium / High)
- Use a simple risk matrix to prioritize:
- High Risk = Immediate action required
- Medium Risk = Monitor and control
- Low Risk = Accept or monitor periodically

3. Risk Mitigation

- Apply appropriate controls to reduce the risk:
- Regulatory: Implement strong compliance checks and regular audits
- Financial: Perform KYC/AML checks on partners
- Technical: Ensure regular system backups and security updates
- Data: Use encryption and access control measures

4. Risk Monitoring

- Ongoing monitoring of key risks and performance indicators
- Regular reviews of partner activity, technical stability, and legal compliance
- Update risk assessments as the business scales or regulatory changes occur

5. Reporting

- Key risks and incidents are documented and reviewed quarterly
- Reports shared with the Compliance Officer

Legal Framework

1. Licensing Authority: Curaçao Gaming Authority (CGA): Under the LOK, the regulatory landscape for online gambling in Curaçao has been modernized to ensure greater transparency, international compliance, and responsible gambling practices. The Curaçao Gaming Authority (CGA) is the newly established independent regulator overseeing.
2. Anti-Money Laundering (AML) Compliance: The Financial Intelligence Unit Curaçao (FIU-Curaçao) remains responsible for AML oversight under the National Ordinance on Identification when Rendering Services (NOIS) and the National Ordinance on the Reporting of Unusual Transactions (NORUT).
3. Corporate Structure and Local Representation: A local representative or director must be appointed to ensure accessibility for the CGA and to oversee compliance with the license conditions.
4. Taxation and Financial Reporting: All filings must be submitted to the Curaçao Tax Authorities and CGA in a timely manner.

Policies and Procedures

At VTRON VENTURE CORP B.V., we are fully committed to regulatory compliance, transparency, and strong corporate governance. As part of this commitment, we will submit the required Anti-Money Laundering (AML) Policy during the application process and Information Security Policy to the CGA within six months of receiving our license.

Vtron Venture Corp B.V.
Profit and Loss Account for the Period Ending

	Y1 €	Y2 €	Y3 €
Income	225,000.00	412,500.00	660,000.00
Setups & Monthly fees	225,000.00	412,500.00	660,000.00
Revenues	857,600.00	1,584,000.00	2,534,400.00
Hosting & Bandwidth Service Fees	72,000.00	132,000.00	211,200.00
Direct Royalty Fees	648,000.00	1,188,000.00	1,900,800.00
Aggregation Royalties	137,600.00	264,000.00	422,400.00
Gross Contribution	1,082,600.00	1,996,500.00	3,194,400.00
Operating Expenses	-185,100.00	-303,600.00	-714,600.00
Marketing	-67,000.00	-139,500.00	-324,000.00
IT Services	-40,200.00	-83,700.00	-194,400.00
Development	-26,800.00	-55,800.00	-129,600.00
Annual GCB Licence Fee	-24,600.00	-24,600.00	-24,600.00
Application Fee	-5,000.00	0.00	0.00
System Audit	-3,500.00	0.00	0.00
Compliance & Audit	-18,000.00	0.00	-42,000.00
Gross Profit / (Loss)	897,500.00	1,692,900.00	2,479,800.00
Administrative Expenses	-406,916.67	-978,867.87	-1,376,140.97
Accountancy Fees	-34,506.00	-41,407.20	-49,688.64
Audit Fees	-6,500.00	-8,500.00	-10,000.00
Office Expenses	-12,000.00	-18,000.00	-36,000.00
Other expenses	-6,000.00	-12,000.00	-24,000.00
Professional Fees	-23,004.00	-23,004.00	-23,004.00
Office Rent	-18,000.00	-36,000.00	-43,200.00
Salaries/Out Sourcing	-225,000.00	-697,500.00	-994,950.00
Business Relations Other Costs	-15,000.00	-23,250.00	-34,875.00
Training/Team Expenses	-27,000.00	-41,850.00	-62,775.00
Telecommunication Expenses	-2,400.00	-2,400.00	-2,400.00
Travelling & Accomodation	-8,000.00	-16,000.00	-16,000.00
Depreciation	-14,506.67	-35,706.67	-44,373.33
Bank Fees	-15,000.00	-23,250.00	-34,875.00
Net Profit / (Loss) Before Taxation	490,583.33	714,032.13	1,103,659.03
Taxation	-171,704.17	-242,211.25	-386,280.66
Dividend		-200,000.00	-300,000.00
Net Profit / (Loss)	318,879.17	271,820.89	417,378.37

Vtron Venture Corp B.V.

Balance Sheet as at CALENDAR YEAR END

	Year 1	Year 2	Year 3
	€	€	€
Fixed Assets Assets	140,693.33	144,986.67	140,613.33
Tangible Assets	140,693.33	144,986.67	140,613.33
Current Assets	288,185.84	561,006.05	987,465.09
Trade Debtors	0.00	0.00	8,080.67
Other Debtors	0.00	0.00	0.00
Prepayments	1,000.67	2,000.00	3,000.00
Bank Accounts	287,185.17	559,006.05	976,384.42
Current Liabilities	-10,000.00	-15,292.67	-20,000.00
Trade Creditors	0.00	-292.67	0.00
Accruals	-10,000.00	-15,000.00	-20,000.00
Shareholder's loan			
Total Assets and Liabilities	418,879.17	690,700.05	1,108,078.42
Capital & Reserves	418,879.17	690,700.05	1,108,078.42
Share Capital	100,000.00	100,000.00	100,000.00
Profit & Loss Current Year	318,879.17	590,700.05	1,008,078.42
Total Capital and Reserves	418,879.17	690,700.05	1,108,078.42

Vtron Venture Corp B.V.**Cash Flow**

	Year 1	Year 2	Year 3
	€	€	€
Net income	318,879	471,821	717,378
Adjustment for change in:			
Depreciation	14,507	35,707	44,373
Accrued expenses (non-cash)	8,999	4,001	4,000
CF from income	342,385	511,528	765,752
Working Capital (+/-)	-	293 -	8,373
CF operational	342,385	511,821	757,378
CF Investment	100,000	-	-
CF Fixed Assets	- 155,200 -	40,000 -	40,000
Dividends	- -	500,000 -	1,000,000
CF Shareholder	-	-	-
Change of Liquidity	287,185	-28,179	-282,622
Liquidity beginning of period	-	287,185	259,006
Liquidity end of period	287,185	259,006	-23,616