

NVRB B.V.

Business plan v1.2

October 2025

About the company

NVRB B.V. is a company registered and established under the laws of Curaçao, having registration number 169225 and registered address: **Schout Bij Nacht Doormanweg 40** (hereinafter to be referred to as “the Company”). Founded in Curaçao, the company wishes to enter into the dynamic online gaming sector with a strong foundation rooted in regulatory compliance and innovation.

The company will obtain a gambling licence from the Curaçao Gaming Control Board, demonstrating its commitment to operating with the highest standards of integrity, fairness, and transparency. Situated within one of the most recognised jurisdictions for online gambling, the company aims to provide a secure and engaging gaming experience to a global audience, while promoting responsible gambling practices and leveraging technological advancements to maintain a competitive edge in the market.

To support its startup strategy, the company is acquiring the VirusBet brand, that is the website and domain name. However no player database acquisition will take place since this brand has never been launched or used for any type of gaming activity.

Overview of the business product

With an eye on regulatory compliance and market penetration, the company strategically positions itself to meet the requirements for licensing while focusing on enhancing its product offering to its players to serve the expanding gaming market effectively.

The product portfolio offered to players is extensive and designed to cater to a wide variety of gaming preferences across multiple verticals.

In the Casino segment, players can enjoy traditional games such as Slots and Roulette, while the Live Casino section brings the thrill of real-time interaction with dealers in games like Blackjack, Roulette, Baccarat, and Poker.

The Sportsbook provides comprehensive coverage of popular sports including Football, Basketball, Tennis, American Football, and Ice Hockey, allowing players to place bets across major leagues and events.

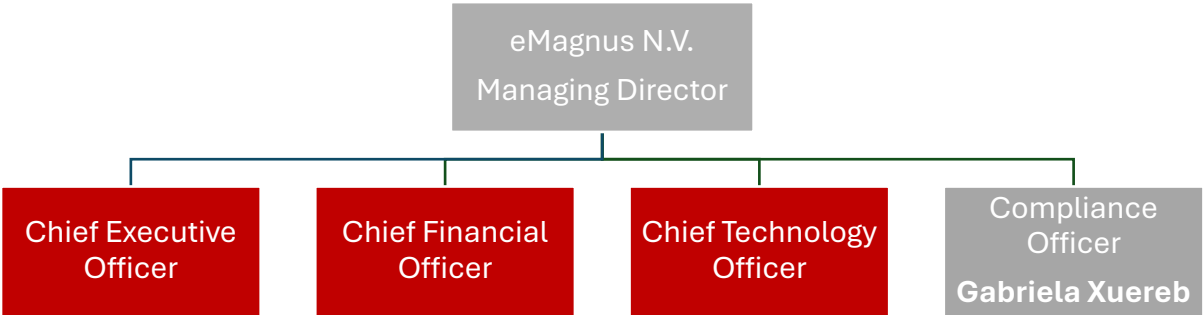
For those seeking virtual experiences, the Virtual Sports category features simulations of Football, Cycling, Horse Racing, Greyhound Racing, Drag Racing, and Tennis, offering continuous gaming opportunities independent of real-world schedules.

Additionally, the eSports vertical caters to the growing competitive gaming market, with popular titles such as Counter-Strike, Call of Duty, Starcraft, Halo, eFootball, and eBasketball, appealing to both casual and professional gamers. This diversified portfolio ensures that all types of players can find engaging and immersive gaming experiences under one platform.

Apart from offering the above-mentioned game types, the gaming platform manages all functionality in relation to bets, player registration, deposits and withdrawals and gaming transactions history amongst others.

Company Management Structure

The below table is a management organogram which clearly defines and highlights all the key management roles and structure in the Company’s roles.



In hiring process

Financial Forecasts

The Company has prepared financial forecasts based on its growth targets. Detailed financial forecasts, predicting the company’s performance to assist the Company in making financial decisions are presented below.

Income Statement

2026-2028	Projected (2026) €	Projected (2027) €	Projected (2028) €
Revenue	375,000.00	450,000.00	540,000.00
Cost of Sales	250,000.00	300,000.00	360,000.00
Gross Profit	125,000.00	150,000.00	180,000.00
Admin Expenses	100,000.00	120,000.00	144,000.00
Total Comp. Income	25,000.00	30,000.00	36,000.00

Statement of Financial Position

2026-2028	Projected (2026) €	Projected (2027) €	Projected (2028) €
Assets			
Non-Current Assets			
Intellectual Property	75,000	100,000	125,000
Total Non-Current Assets	75,000	100,000	125,000
Current Assets			
Cash and cash Equivalents	55,704	71,834	96,191
Total Current Assets	55,704	71,834	96,191
Total Assets	130,704	171,834	221,191
Equity			
Called Up Issued Share Capital	100	100	100
Accumulated Profit/Loss	25,000	55,000	91,000
Capital Injection	50,000	50,000	50,000
Total Equity	75,050	105,050	141,050
Liabilities			
Current Liabilities			
Trade and Other Payables	55,654	66,784	80,141
Total Current Liabilities	55,654	66,784	80,141
Total Liabilities	55,654	66,784	80,141
Total Liabilities and Equity	130,704	171,834	221,191

Statement of Cashflows

2026-2028	Projected (2026) €	Projected (2027) €	Projected (2028) €
Cash Flows from Operating Activities			
Profit for the year before tax	25,000.00	30,000.00	36,000.00
Increase/(Decrease) in Payables	55,653.50	11,130.70	13,356.84
Net Cash Inflow/Outflow from Operating Activities	80,653.50	41,130.70	49,356.84
Cash Flows from Investing			

Cash paid for purchase of assets	75,000.00	25,000.00	25,000.00
Net Cash Flow from Investing	- 75,000.00	- 25,000.00	- 25,000.00
Cash Flows from Financing Activities			
Share Capital issue	100.00	-	-
Capital Injection*	50,000.00	-	-
Net Cash Inflow/Outflow from Financing Activities	50,050.00	-	-
Net movement in cash and cash equivalents	55,703.50	16,130.70	24,356.84
Cash and Cash Equivalents at the beginning of the period	-	55,703.50	71,834.20
Cash and Cash Equivalents in the end of the period	55,703.50	71,834.20	96,191.04

*to be injected upon licence issuance

Overview of the Intended strategy for Business Growth

The strategic goals of the Company have been defined in terms of:

- Products;
- Distribution channels;
- Markets;
- Technology

The Company's growth strategy revolves around expanding its market presence, forging strategic partnerships with game developers, and continuously innovating its product offerings to stay ahead of the competition. The Company aims to penetrate new markets through targeted marketing campaigns, effective sales strategies, and unparalleled customer service.

Key suppliers and Material Dependencies

The Company relies on key suppliers for gaming software, technology infrastructure, and other essential resources necessary for its operations. The company maintains strong relationships with these suppliers to ensure a steady supply of high-quality products and mitigate any potential risks associated with dependencies.

The following tables include the details of all key suppliers critical of the Company's services, as well as the business.

Key Supplier	Services
SoftConstruct	Gaming platform, games
FreemarketFX	Banking Services

Risk evaluation and management.

The Company conducts regular risk assessments to identify potential threats to its business operations, including regulatory compliance issues, market volatility, cybersecurity threats, and supply chain disruptions. The company implements risk management strategies to mitigate these risks, such as implementing robust security measures and staying informed about industry regulations.

The primary purpose of the Company's Risk Management Framework is to provide a structured and adaptable approach to:

Identify Risks: Encourage a systematic process for recognizing, categorizing, and understanding potential threats and opportunities that may impact the Company.

Assess Risks: Evaluate the likelihood, impact, and interdependencies of identified risks to prioritize them effectively and allocate resources efficiently.

Mitigate Risks: Develop and implement strategies, controls, and action plans to reduce, transfer, or accept risks, aligning them with the Company's risk appetite and tolerance.

Monitor and Review: Continuously monitor and reassess the risk landscape, ensuring the effectiveness of implemented measures and adapting to emerging risks or changes in the Company's environment.

Legal and Governance Framework

The Company operates within the legal and regulatory framework of Curacao. The Company adheres to all relevant gaming regulations, licensing requirements, and industry standards to ensure compliance and maintain its reputation as a trustworthy gaming provider. Additionally, the Company upholds high standards of corporate governance to foster transparency, accountability, and ethical business practices.

Management

As described in the Company Management section above, the Managing Director will be supported by nominated managers, in the day-to-day operations of the Company. The Managing Director responsibilities include, but are not limited to the following:

- To set the strategic goals of the Company;
- Set up and maintain an effective internal control system in order to ensure a smooth running of the operations and compliance with the Curacao Gambling Legislation;
- Ensure that the Company complies with any legal and accounting requirements;
- Keep all the stakeholders informed of the Company's performance;
- Ensure that the Company has sufficient financial and human resources;

The board is responsible for making decisions related to financial matters, budgeting, and creating a clear vision of what the Company aims to be and what the Company wants to achieve in the long run.

Strategic Management

The Company's strategic management involves setting clear objectives, devising actionable plans, and regularly evaluating performance to drive business growth and profitability. The Company focuses on

strategic initiatives such as product diversification, market expansion and cost optimization to achieve its long-term goals and stay competitive in the growing, yet dynamic gaming industry.

The strategic management team works on achieving the vision of which the board of directors aims for. They turn this vision into an objective with the help of the Company's choice of KPIs.

Target KPIs and Business Objectives

Key performance indicators (KPIs) for the Company include revenue growth, market share expansion, customer acquisition and retention rates, profitability margins, and regulatory compliance metrics. The Company's business objectives include increasing sales revenue, expanding into new geographic markets, enhancing customer satisfaction, and achieving sustainable profitability.

The Company makes use of Key Performance Indicators (KPIs) to measure its success and the business' long-term objectives, such methods include:

- **Player Retention** – The Company prioritises player retention as a crucial metric for business success, aiming for a minimum of 60% player retention. To achieve this objective, the Company implements strategies such as personalized gaming experiences, loyalty programs, regular content updates, and responsive customer support to keep players engaged and active on its platform.
- **Revenue and Profits** – The Company focuses on generating sustainable revenue and maximizing profits by efficiently managing costs and optimizing revenue streams. Key objectives include increasing total revenue and achieving healthy profit margins, ensuring the long-term financial viability of the Company.
- **Compliance** – Compliance with regulatory requirements, including licensing and responsible gaming regulations, is paramount for the Company's operations. The Company aims to maintain full compliance with all relevant regulations, minimizing the risk of penalties or legal issues while upholding the highest standards of integrity and responsibility in its gaming offerings.
- **Reputation and Trust** – Monitoring customer interactions and conducting brand sentiment analysis are integral to maintaining a positive reputation and building trust with players. The Company prioritizes transparency, fairness, and responsiveness in its dealings with players, aiming to foster a strong brand reputation and loyalty within the gaming community.
- **Market Expansion** – Identifying opportunities for growth and market expansion is essential for the Company's long-term success. The Company seeks to capitalize on emerging trends, new geographic markets, and strategic partnerships to expand its reach and diversify its revenue streams, ensuring sustainable growth and competitiveness in the dynamic gaming industry landscape.

By using these KPIs to measure the Company's performance, the Company will have a detailed overview of all the areas in which the Company may need to improve as well as see parts in which the Company is making good progress in.

Policies and Procedures

Policies and procedures of the Company have been drafted with the assistance of external consultants.

The board believes, the persons drafting and developing the Company's policies and procedures are qualified, competent and well experienced in this sector and are accustomed and committed to take

compliance and integrity when proposing such policies and procedures for the board's approval. The board does not perceive any potential conflict of interest in this process.

The Company implements comprehensive policies and procedures to govern its operations, ensure regulatory compliance, and mitigate operational risks. These policies cover areas such as data security, customer privacy, responsible gaming practices, employee conduct, AML/KYC, business conduct and financial management. The Company regularly updates its policies and procedures to adapt to changing regulations and industry best practices while maintaining a culture of continuous improvement.