

Blue Sapphire N.V.

Business Plan

Forecast 2024 - 2026

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1. Business Overview

Blue Sapphire N.V. is an innovative iGaming, focused on optimizing marketing investments for maximum ROI. With a commitment to enhancing internal communication and employee motivation, Blue Sapphire N.V. prioritizes data-driven decision-making, leveraging thorough research and analysis. Their strategic approach involves mapping scenarios to identify prime opportunities while proactively addressing potential threats in the dynamic iGaming industry.

Blue Sapphire N.V. is currently sublicensed by Antillephone N.V. under the number 8048/JAZ2019-038 since August 1st, 2019, using Cassinus Corporation Limited.

The operational domains are:

- satbet.com
- satfair.com

The company UBO is:

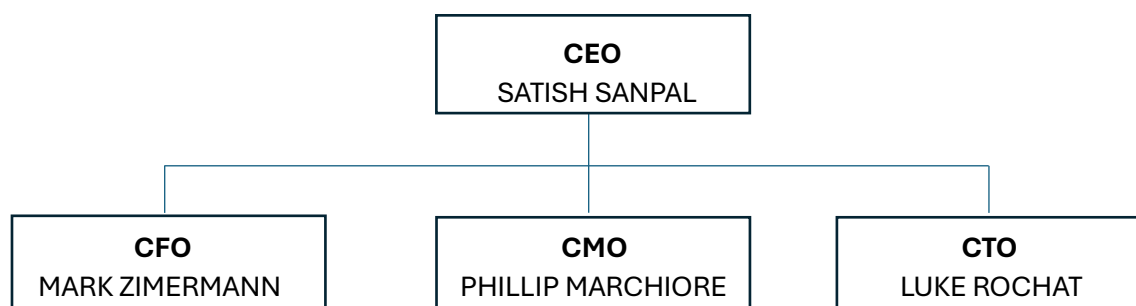
- **Satish Sanpal** – Businessman responsible for providing guidance and direction to the executive team, making high-level decisions, and ensuring alignment with corporate goals.

The company's main partners are:

- Cassinus Corporation Limited.
- Bollertech Inc.
- Smartsoft Limited
- Zeus Technology, Ltd

2. Company's Management Structure

The company's organogram is presented below:



- **Satish Sanpal** – Professional responsible for setting the company's vision and strategic direction to drive growth and profitability. Oversee the compliance with legal and regulatory requirements, as well as corporate governance standards.
- **Mark Zimmermann** – As CFO Mr. Mark is responsible for developing financial forecasts, budgets, and strategic plans to support the company's objectives. Developing financial forecasts, budgets, and strategic plans to support the

company's

objectives.

- **Phillip Marchiore** – Professional responsible for developing financial forecasts, budgets, and strategic plans to support the company's objectives. Gathering and analyzing customer data to gain insights into consumer behavior, preferences, and trends, informing marketing strategies and product development.
- **Luke Rochat** – Mr. Rochat is a key personal to the company, he is responsible for overseeing the development and enhancement of gaming platforms, software applications, and technology infrastructure. Implementing data management strategies and technologies to ensure the company always offer the best product in this market.

3. Business Forecast 2024 - 2026

As Blue Sapphire N.V. continues to navigate the iGaming landscape, it anticipates sustained growth by refining marketing strategies and fostering a collaborative internal culture.

P&L	YEAR 1		YEAR 2		YEAR 3	
Turnover	€	258,000,000	€	387,000,000	€	541,800,000
Payout	-€	242,520,000	-€	363,780,000	-€	509,292,000
Gross Gaming Revenue	€	15,480,000	€	23,220,000	€	32,508,000
Bonus Cost	-€	5,160,000	-€	7,740,000	-€	10,836,000
Net Gaming Revenue	€	10,320,000	€	15,480,000	€	21,672,000
Gaming Platform	-€	464,400	-€	696,600	-€	975,240
Payment Providers	-€	774,000	-€	1,161,000	-€	1,625,400
Gross Profit	€	9,081,600	€	13,622,400	€	19,071,360
Marketing	-€	2,150,000	-€	2,180,000	-€	3,000,000
Company Structure	-€	750,000	-€	900,000	-€	1,100,000
Human Resource	-€	1,550,000	-€	1,870,000	-€	2,150,000
Others	-€	1,850,000	-€	2,150,000	-€	2,250,000
Total Cost	-€	6,300,000	-€	7,100,000	-€	8,500,000
NET PROFIT	€	2,781,600	€	6,522,400	€	10,571,360

4. Strategy for Business Growth and Marketing Plan

Blue Sapphire N.V. is poised for dynamic growth through a strategic business plan centered on diversified offerings, targeted marketing campaigns, and enhanced user experiences.

Diversified Product Offerings

Expand Blue Sapphire N.V.'s portfolio to include a variety of iGaming products, catering to different preferences and demographics. Introduce new games, betting options, and interactive experiences to attract a wider audience and increase revenue streams.

Targeted Marketing Campaigns

Utilize data analytics to identify key market segments and tailor marketing efforts accordingly. Implement personalized advertising across digital channels, leveraging social

media, influencers, and targeted ads to reach specific audiences with relevant messaging, maximizing ROI and customer engagement.

Enhanced User Experience

Prioritize user-centric design and seamless functionality across platforms to enhance the overall gaming experience. Invest in cutting-edge technology, intuitive interfaces, and responsive customer support to foster loyalty and attract new players through positive word-of-mouth and online reviews.

Strategic Partnerships

Forge strategic alliances with complementary businesses, affiliates, and industry influencers to expand reach and drive customer acquisition. Collaborate with popular gaming content creators, affiliate networks, and media outlets to amplify brand visibility and attract a wider audience, leveraging mutual benefits and shared audiences.

Community Engagement Initiatives

Develop community-centric initiatives and events to foster a sense of belonging among players and enthusiasts. Organize tournaments, live streams, and exclusive promotions to encourage active participation and cultivate a vibrant gaming community, building brand advocacy and long-term loyalty among players.

5. Main Suppliers

5.1. Platform

Cassinus Corporation Limited.

5.2. Providers

EGS Digital Limited – Consultants

Bollertech Inc.

Smartsoft Limited

Zeus Technology, Ltd

5.3. PSPs

PhonePe Private Limited

One 97 Communications Ltd (PayTM)

Unified Payments Interface (UPI)

Immediate Payment Service (IMPS)

Bharti Airtel Limited (Airtel)

6. Risk Evaluation

In assessing the landscape for Blue Sapphire N.V., it's imperative to conduct a comprehensive risk evaluation. By identifying and mitigating risks proactively, the company can navigate uncertainties effectively and capitalize on opportunities.

Regulatory Compliance

Changes in gaming regulations and compliance requirements in different jurisdictions could pose legal and operational challenges, necessitating vigilant monitoring and adaptation to ensure adherence.

Cybersecurity Threats

With the increasing digitization of gaming platforms, Blue Sapphire N.V. faces risks associated with data breaches, hacking attempts, and cyber-attacks, requiring robust cybersecurity measures to safeguard sensitive information and maintain customer trust.

Market Saturation

Intensifying competition within the iGaming industry may lead to market saturation, impacting customer acquisition and retention efforts. Continuous innovation and differentiation are essential to stay ahead in a crowded marketplace.

Economic Volatility

Fluctuations in global economic conditions could affect consumer spending patterns and discretionary income, potentially impacting Blue Sapphire N.V.'s revenue streams. Diversification and flexibility in financial strategies can help mitigate the effects of economic downturns.

Technological Disruption

Rapid advancements in technology may render existing gaming platforms obsolete or necessitate costly upgrades. Blue Sapphire N.V. must stay agile and adaptable to embrace emerging technologies while future-proofing its infrastructure.

Reputation Management

Negative publicity, customer complaints, or controversies related to gaming practices could tarnish the company's reputation and erode consumer trust. Implementing transparent communication strategies and prioritizing ethical business practices are crucial for mitigating reputation risks.

7. Legal and Governance Framework

Establishing a robust legal and governance framework is essential for ensuring compliance, mitigating risks, and maintaining ethical standards within Blue Sapphire N.V.

Regulatory Compliance

Implementing policies and procedures to ensure adherence to gaming regulations and licensing requirements in all relevant jurisdictions, mitigating legal risks and safeguarding the company's reputation.

Corporate Governance Practices

Enforcing transparent governance structures, including the establishment of a board of directors, oversight committees, and internal controls, to promote accountability, ethical conduct, and sound decision-making.

Data Privacy and Protection

Instituting robust data privacy policies and security measures to safeguard customer information and comply with data protection regulations, fostering trust and confidence among players and stakeholders.

Contractual Agreements and Risk Management

Drafting and reviewing contractual agreements with suppliers, partners, and other stakeholders to mitigate legal disputes and liabilities, while also implementing risk management strategies to identify, assess, and mitigate legal risks across the organization.

8. Target KPIs

Establishing clear Key Performance Indicators (KPIs) is essential for Blue Sapphire N.V. to track progress, measure success, and align efforts with strategic objectives. These KPIs provide actionable insights into various aspects of the business, guiding decision-making and driving continuous improvement.

Customer Acquisition Cost (CAC)

Monitoring the cost incurred to acquire each new customer, allowing optimization of marketing strategies and resource allocation for efficient customer acquisition.

Player Lifetime Value (LTV)

Assessing the revenue generated from each player over their entire relationship with the company, indicating the long-term profitability and sustainability of customer relationships.

Return on Investment (ROI) for Marketing Campaigns

Evaluating the effectiveness of marketing efforts by measuring the revenue generated relative to the cost of marketing activities, ensuring optimal allocation of marketing budgets.

Player Retention Rate

Tracking the percentage of players who continue to engage with Blue Sapphire N.V.'s gaming platforms over time, indicating customer satisfaction, loyalty, and the effectiveness of retention strategies.

Average Revenue Per User (ARPU)

Calculating the average revenue generated from each player, providing insights into spending patterns, product preferences, and opportunities for upselling or cross-selling.

9. Policies and Procedures

The operational policies and procedures in place were provided by the business consultants according to the compliance criteria from the Master License. The maintenance of the policies and procedures is under the scope of the CEO and COO/CTO.

All policies and procedures will be constantly observed and any alteration and/or revision will be reported to GCB immediately.