

ABC INTERACTIVE N.V.

MANAGEMENT ACCOUNTS

Year ended 31 December 2025

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ABC INTERACTIVE N.V.

BOARD OF DIRECTORS AND OTHER OFFICERS

Board of Directors: Antonios Mavrommatis

Registered office: Zuikertuin Tower Unit 1B & 1C
Zuikertuintjeweg Z/N
Curacao

Registration number: 153994

ABC INTERACTIVE N.V.

MANAGEMENT REPORT

The Board of Directors presents its report and unaudited management accounts of the Company for the year ended 31 December 2025.

Principal activities and nature of operations of the Company

The principal activities of the Company, which are unchanged from last year, are the to organize, market, manage, support and operate all types of remote gaming activities, comprising all types of games, betting and other operations of betting exchange, interactive casinos, bingos, lotteries and other interactive games for clients established or residing outside of Curacao.

Review of current position, future developments and performance of the Company's business

The Company's development to date, financial results and position as presented in the management accounts are considered satisfactory.

Results and Dividends

The Company's results for the year are set out on page 3. The Board of Directors, following consideration of the availability of profits for distribution as well as the liquidity position of the Company, does not recommend the payment of a dividend and the net profit for the year is retained.

Board of Directors

The sole member of the Company's Board of Directors as at 31 December 2025 and at the date of this report is presented on page 1. The Sole Director was a member of the Board of Directors throughout the year ended 31 December 2025.

In accordance with the Company's Articles of Association the Sole Director presently member of the Board continues in office.

There were no significant changes in the remuneration of the Board of Directors.

By order of the Board of Directors,



Antonios Mavrommatis
Director

Nicosia, 5 August 2026

ABC INTERACTIVE N.V.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Year ended 31 December 2025

	Note	2025 US\$	2024 US\$
Revenue	1	1,644,513	49,577
Cost of sales	2	(179,901)	(16,526)
Gross profit		1,464,612	33,051
Administration expenses		(245,693)	(121,799)
Other expenses	3	(396,773)	-
Operating profit/(loss)		822,146	(88,748)
Net finance costs	5	(193,243)	(15,250)
Net profit/(loss) for the year		628,903	(103,998)
Other comprehensive income		-	-
Total comprehensive income for the year		628,903	(103,998)

The notes on pages 6 to 7 form an integral part of these management accounts.

ABC INTERACTIVE N.V.

STATEMENT OF FINANCIAL POSITION 31 December 2025

	Note	2025 US\$	2024 US\$
ASSETS			
Current assets			
Receivables	6	331,408	12,215
Cash at bank	7	391,456	64,121
Total current assets		722,864	76,336
Total assets		722,864	76,336
EQUITY AND LIABILITIES			
Equity			
Share capital	8	5,000	5,000
Non-refundable advances	9	214,759	214,759
Retained earnings /(accumulated losses)		473,012	(155,891)
Total equity		692,771	63,868
Current liabilities			
Trade and other payables	10	30,093	12,468
Total current liabilities		30,093	12,468
Total equity and liabilities		722,864	76,336

The notes on pages 6 to 7 form an integral part of these management accounts.

ABC INTERACTIVE N.V.

STATEMENT OF CHANGES IN EQUITY

Year ended 31 December 2025

	Share capital US\$	Non- refundable advances US\$	Accumulated losses US\$	Total US\$
Balance at 1 January 2024	5,000	214,759	(51,893)	167,866
Net loss for the year	-	-	(103,998)	(103,998)
Balance at 31 December 2024/ 1 January 2025	5,000	214,759	(155,891)	63,868
Net profit for the year	-	-	628,903	628,903
Balance at 31 December 2025	5,000	214,759	473,012	692,771

The notes on pages 6 to 7 form an integral part of these management accounts.

ABC INTERACTIVE N.V.

NOTES TO THE MANAGEMENT ACCOUNTS

Year ended 31 December 2025

1. Revenue

	2025 US\$	2024 US\$
Revenue	<u>1,644,513</u>	<u>49,577</u>
	<u>1,644,513</u>	<u>49,577</u>

2. Cost of sales

	2025 US\$	2024 US\$
Withdrawals & Settlements	<u>179,901</u>	<u>16,526</u>
	<u>179,901</u>	<u>16,526</u>

3. Other expenses

	2025 US\$	2024 US\$
Royalty expense	<u>396,773</u>	<u>-</u>
	<u>396,773</u>	<u>-</u>

4. Expenses by nature

	2025 US\$	2024 US\$
Withdrawals & Settlements	<u>179,901</u>	<u>16,526</u>
Other expenses	<u>642,466</u>	<u>121,799</u>
Total expenses	<u>822,367</u>	<u>138,325</u>

5. Finance costs

	2025 US\$	2024 US\$
Net foreign exchange losses	<u>(10,724)</u>	<u>2,708</u>
Sundry finance expenses	<u>203,967</u>	<u>12,542</u>
Finance costs	<u>193,243</u>	<u>15,250</u>

6. Receivables

	2025 US\$	2024 US\$
Receivables from own subsidiaries	<u>331,408</u>	<u>12,215</u>
	<u>331,408</u>	<u>12,215</u>

ABC INTERACTIVE N.V.

NOTES TO THE MANAGEMENT ACCOUNTS

Year ended 31 December 2025

7. Cash at bank

Cash balances are analysed as follows:

	2025 US\$	2024 US\$
Current accounts	<u>391,456</u>	<u>64,121</u>
	391,456	64,121

8. Share capital

	2025 Number of shares	2025 US\$	2024 Number of shares	2024 US\$
Authorised				
Ordinary shares of \$10 each	<u>500</u>	<u>5,000</u>	<u>500</u>	<u>5,000</u>
Issued and fully paid				
Balance at 1 January	<u>500</u>	<u>5,000</u>	<u>500</u>	<u>5,000</u>
Balance at 31 December	500	5,000	500	5,000

9. Non-refundable advances

	2025 US\$	2024 US\$
Balance at 1 January	214,759	-
Proceeds during the year	<u>-</u>	<u>214,759</u>
Balance at 31 December	214,759	214,759

During the year 2024, the shareholders provided funding amounting to US\$214,759 to finance the establishment, development, operating expenditure and working capital requirements of the Company during its early operational stage.

The shareholders have irrevocably confirmed that these amounts are non-refundable, carry no interest and do not constitute liabilities of the Company. The contributions are not repayable to the shareholders and have therefore been recognized directly within equity as non-refundable shareholder contributions.

The contributions do not represent issued share capital and do not confer any additional voting, dividend or other ownership rights beyond the rights attached to the shareholders' existing shareholdings.

10. Trade and other payables

	2025 US\$	2024 US\$
Accruals	<u>30,093</u>	<u>12,468</u>
	30,093	12,468

ABC INTERACTIVE N.V.

DETAILED INCOME STATEMENT

Year ended 31 December 2025

	Page	2025 US\$	2024 US\$
Revenue			
Revenue		1,644,513	49,577
Cost of sales	9	(179,901)	(16,526)
Gross profit		1,464,612	33,051
Operating expenses			
Administration expenses	10	(245,693)	(121,799)
		1,218,919	(88,748)
Other operating expenses			
Royalty expense		(396,773)	-
Operating profit/(loss)		822,146	(88,748)
Finance costs	11	(193,243)	(15,250)
Net profit/(loss) for the year before tax		628,903	(103,998)

ABC INTERACTIVE N.V.

COST OF SALES

Year ended 31 December 2025

	2025 US\$	2024 US\$
Cost of sales		
Withdrawals & Settlements	<u>179,901</u>	<u>16,526</u>
	<u>179,901</u>	<u>16,526</u>

ABC INTERACTIVE N.V.

SELLING AND DISTRIBUTION EXPENSES

Year ended 31 December 2025

	2025 US\$	2024 US\$
Administration expenses		
Subscriptions and contributions	157,400	19,822
Computer software	-	15,976
Accounting fees	17,625	12,467
Other professional fees	42,840	73,534
Legal and professional	27,828	-
	245,693	121,799

ABC INTERACTIVE N.V.

FINANCE COSTS

Year ended 31 December 2025

	2025 US\$	2024 US\$
Finance costs		
Sundry finance expenses		
Bank charges	203,967	12,542
Net foreign exchange losses		
Unrealised foreign exchange loss	<u>(10,724)</u>	<u>2,708</u>
	<u>193,243</u>	<u>15,250</u>