

Meta Tech Innovations B.V.
Curaçao

Financial Statements for the year ended
December 31, 2025

Meta Tech Innovations B.V.
Balance Sheet As at December 31, 2025

Assets	Note	2025
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(in US dollars)

Current assets

Accounts Receivables		116,221
Prepayments		102,340
<i>Total Current Assets</i>		218,561

Cash and Cash Equivalents

Cash and banks	1	424,448
<i>Total cash and cash equivalents</i>		424,448

TOTAL ASSETS		643,009
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Shareholder's equity and liabilities	Note	2025
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(in US dollars)

Shareholder's equity	2	
Share capital		56
Current year Profit		430,389
Retained earnings		-84,765
<i>Total shareholders' equity</i>		345,680

Current liabilities

Account Payable		146,833
Accrual		1,861
Other Payables	3	148,635
<i>Total current liabilities</i>		297,329

TOTAL SHAREHOLDERS' EQUITY AND LIABILITIES		643,009
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Name : IGA Trust B.V
Director



Name : Andrew Cassar
Accountant

Meta Tech Innovations B.V.**Profit and loss account 2025***(in US dollars)*

	Note	2025
Income		
Revenue		766,485
Total Operating income		766,485
Cost of sales		4,039
Gross Profit		762,446
Other Income		
Unrealized Gain on Foreign Exchange		34,403
		796,849
Administrative Expenses	4	366,460
Result from ordinary operations before tax		430,389
Taxation on result of ordinary activities		-
Result after taxation		430,389

Meta Tech Innovations B.V.

Notes to the financial statements

General

Activities

Meta Tech Innovations B.V (hereinafter referred to as: the “Company”), has its legal seat at Zuikertuintjeweg Z/N, Curaçao. The activities of the company consist of the organization, marketing, promoting, managing, and operation of remote gaming activities.

General accounting principles for the preparation of the financial statements

The financial statements are prepared according to the stipulations in Book 2 of the Curaçao Civil Code, using accounting principles selected by the entity and disclosed in the notes to the financial statements.

Valuation of assets and liabilities and determination of the result takes place under the historical cost convention, unless presented otherwise.

Income and expenses are accounted for on accrual basis. Profit is only included when realized on balance sheet date. Liabilities and any losses originating before the end of the financial year are taken into account, if they have become known before preparation of the financial statements.

Financial Instruments

Financial instruments include both primary financial instruments, such as receivables and payables, and financial derivatives.

The notes to the specific items of the balance sheet disclose the fair value of the related instrument if this deviates from the carrying amount. If the financial instrument is not recorded in the balance sheet the information on the fair value is disclosed in the notes to the ‘Contingent assets and liabilities’.

For the principles of primary financial instruments, reference is made to the recognition per balance sheet item.

Translation of foreign currency

Receivables, liabilities and obligations denominated in foreign currency are translated at the exchange rates prevailing as at balance sheet date.

Transactions in foreign currency during the financial year are recognized in the financial statements at the exchange rates prevailing at transaction date. The exchange differences resulting from the translation as at balance sheet date, taking into account possible hedge transactions, are recorded in the profit and loss account.

Foreign operations outside Curaçao qualify as carrying on of business operations in a foreign country, with a functional currency different from that of the company. For the translation of the financial statements of these foreign entities, the balance sheet items are translated at the exchange rate as at balance sheet date and the profit and loss account items at the exchange rate at transaction date. The exchange rate differences that arise are directly deducted from or added to equity.

Meta Tech Innovations B.V.

Principles of valuation of assets and liabilities

Financial fixed assets

Financial fixed assets are valued based on the entity's net share in the investment and, if applicable, less impairments in value.

Receivables

Upon initial recognition, the receivables are valued at fair value and then valued at amortized cost. The fair value and amortized cost equal the face value. Provisions deemed necessary for possible bad debt losses are deducted. These provisions are determined by individual assessment of the receivables.

Cash at bank

The cash is valued at face value. If cash equivalents are not freely disposable, then this has been taken into account upon valuation.

Long-term and short-term liabilities

Upon initial recognition, the loans and liabilities recorded are stated at fair value and then valued at amortized cost.

Principles for the determination of the result

Net-turnover

Net turnover represents amounts invoiced for services supplied during the financial year reported on, net of discounts and value added taxes.

Revenues from services are recognized in proportion to the services rendered, based on the cost incurred in respect of the services performed up to balance sheet date, in proportion to the estimated costs of the aggregate services to be performed. The cost price of these services is allocated to the same period.

Taxation

Profit tax is calculated at the applicable rate on the result for the financial year, taking into account permanent differences between profit calculated according to the financial statements and profit calculated for taxation purposes, and with which deferred tax assets (if applicable) are only valued insofar as their realization is likely.

1 Cash and Banks

Cash account (in US dollars) 2025

Cash in hand	56
Cash at bank	424,392
As at year end the company had a balance of:	424,448

2 Shareholder's equity

(in US dollars)

The movement of the shares that the legal entity held for its own account during the financial year is as follows:

2025

Balance as at January 1	56
Purchase	
Disposal	
Balance as at December 31	56

Movements:

Dividend distribution	
Allocation to other reserve	
Result	345,624
Carrying value as at December 31	345,624

Shareholder's equity as at December 31, 2025	345,680
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3 Other Payables

(in US dollars)

2025

Balance as at January 1	
SG Tech Ltd	148,635
Total Other Payables	148,635

4 Administrative expenses

(in US dollars)

2025

Bank fees	4,042
IT Related expenses	122,301
GCB License fee	15,335
Other Professional fee	203,179
Other Expenses	221
Loss on Foreign Exchange	21,382
Total Administrative expenses	366,460