



Business Plan

April 2026

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Business Overview

1.1 Executive Summary

Class Innovation B.V. (hereinafter referred to as the “**Company**” or as “**Class Innovation**”) is a company registered and based in Curaçao, with the company registered number 148054, regulated by the Laws and Government of Curaçao. The Company is looking to become a well-established and experienced business with operations focused on maintaining and growing a multi-brand Business-to-Client (B2C) operation.

The Company is consistently striving for success, understanding different markets, and using our success as a catalyst for facilitating growth, creating new opportunities, and launching brands.

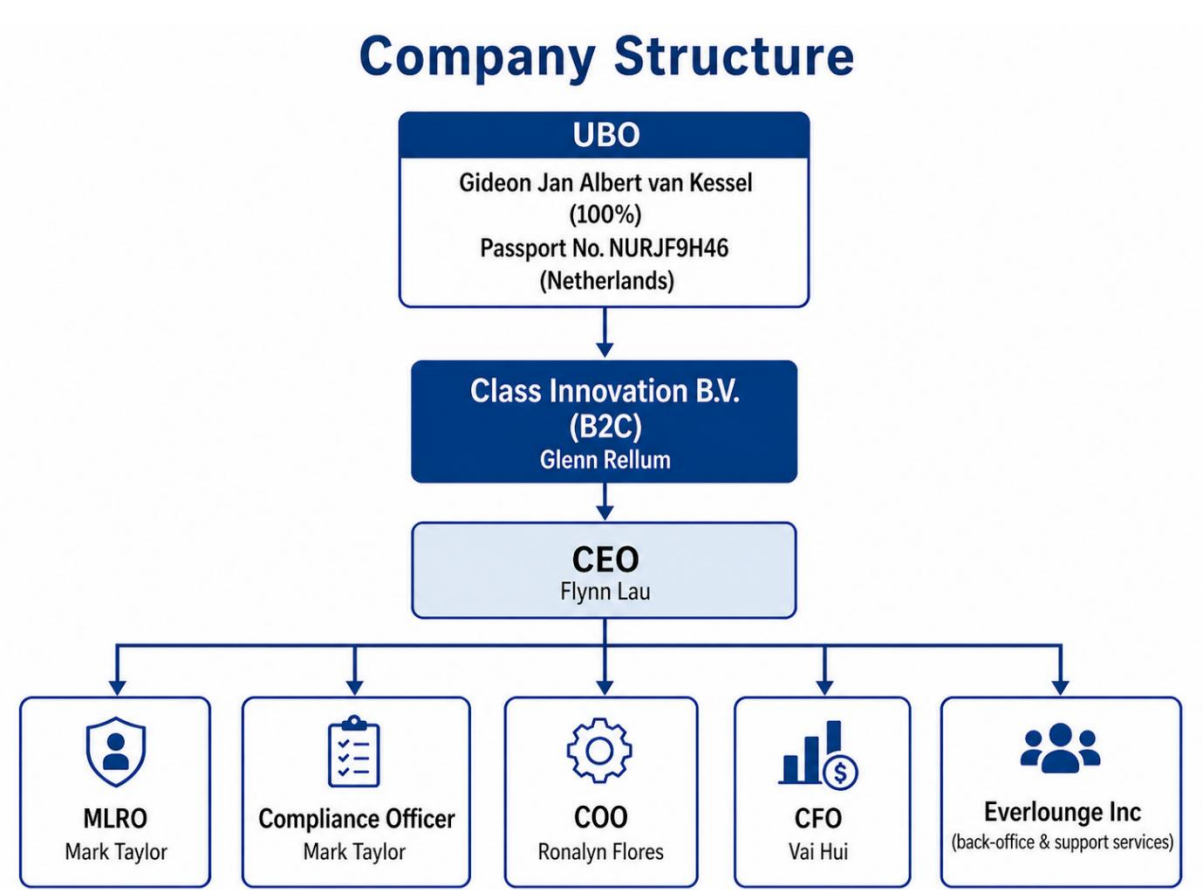
The fundamental and core principle which serves as the backbone for the Company’s ethos is our commitment to curating a sustainable business model that pursues longevity. Class Innovation has a strategic focus on enhancing our responsiveness and communication to maintain player loyalty and securing a concrete position within the market. The Company’s principal activities include, *inter alia*, the following:

- Operating and managing online casino games;
- Managing player accounts and funds;
- Processing deposits and withdrawals;
- Implementing responsible gambling controls;
- Conducting marketing and promotional activities; and
- Ensuring compliance with Curaçao gaming regulations.

In pursuit of our strategic focus, the Company prioritizes innovative practices to ensure Class Innovation stays at the forefront as a business. The Company manages its gaming platform and provides players with a secure, fair, and entertaining gambling environment.

1.2 Company Structure

The Company’s values are enshrined through effective management and strong leadership. Two of the most important factors for Class Innovation, therefore, our company management structure consists of experienced and hardworking individuals that uphold and evoke our values and business endeavours.



1.3 Business Approach

The Company is guided by the seasoned expertise of its management, who possess a wealth of knowledge and experience. The Company’s vision and strategy is deeply founded and focused on prioritizing player safety, unmatched game experience, operational agility, and responsiveness. The Company prides itself on the following values which lead our business approach:

a) Innovation and Adaptability: The Company has clear commitment to innovation, driving the Company to remain at the cutting-edge of the gaming industry. This value is evoked through our dedication to having the best technologies and creative solutions to enhance the gaming experience.

Our adaptability is key for allowing us to swiftly respond to players, their preferences, and technological advancements, ensuring that we consistently meet and exceed the expectations of our players and stakeholders.

b) Sustainability and Growth: The Company is consistently pursuing a sustainable business model designed for longevity. Class Innovation adopts strategies that not only foster long-term success and growth.

This involves a balanced approach to expansion, market presence, and the development of our branded B2C operations, all while maintaining financial stability and ethical business practices.

c) Player-Centric Approach: Recognizing the importance of our players, Class Innovation places player safety, satisfaction, and loyalty at the forefront of our mission. This value is manifested through our commitment to providing a safe and engaging environment, enriched with unmatched game experiences.

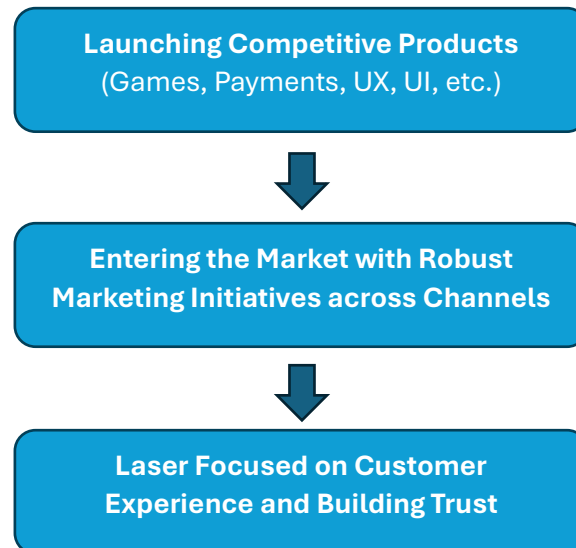
We prioritize open communication and responsive support to build and maintain trust with our players, fostering a loyal community that feels valued and respected.

d) Operational Excellence: Guided by the seasoned expertise of our management and our commitment to regulatory compliance, the Company is dedicated to achieving operational excellence. This encompasses a multifaceted approach to business operations, from strategic planning and execution to quality control and continuous improvement.

Our goal is to ensure that every aspect of our operation reflects our high standards, contributing to our esteemed position in the market and our ability to secure and grow our market share in an ever-changing and competitive landscape.

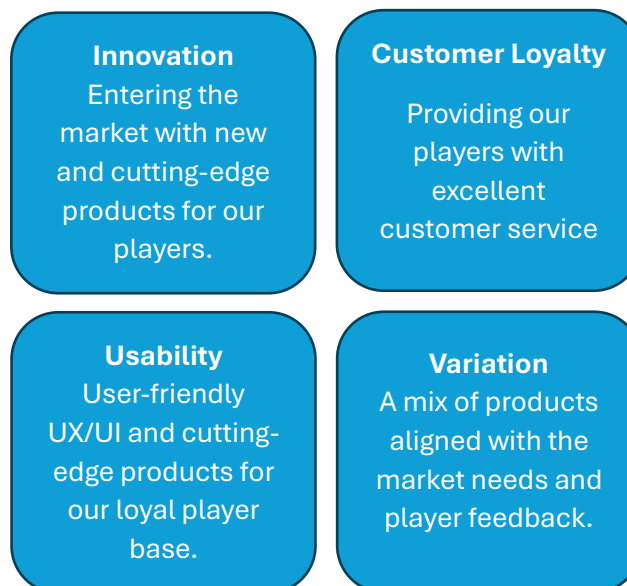
1.4 Strategic Goals and Initiatives

The Company uses the aforementioned business approach and values to ensure that our strategic goals and initiatives are pursued and attained. We have several fundamental missions which are an integral part of our business:



1.5 Key Product Strategy Enablers

Class Innovation has several key product strategy enablers that play a pivotal role in our ongoing pursuit towards our strategic goals and initiatives including:



1.6 Marketing Approach

The Company is committed to utilizing a dynamic and effective range of different marketing strategies and approaches to reach the Company's strategic goals. This includes the following main marketing channels:



Digital



Affiliates network - Strong affiliates portfolio.



Social Media Marketing – Create and manage accounts on different social media platforms



Streamers and Influencers – Create a portfolio of streamers and influencers that can promote Betgoals on their channels among the community.

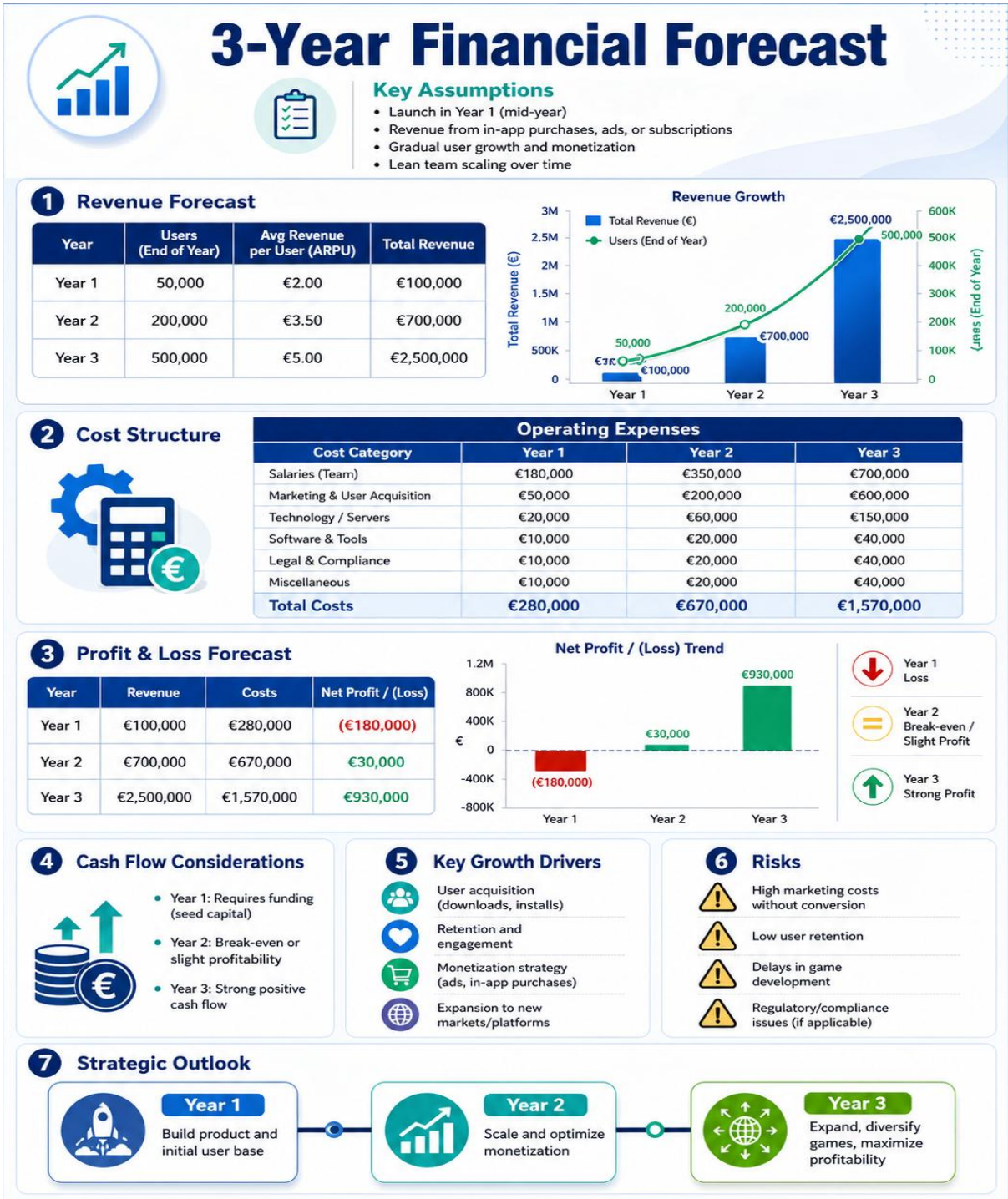


SEO – Build a strong SEO optimized Website and Pages, Blog etc

Business Forecasts

2.1 Financial Projections

The financial projections for Class Innovation depict a very promising trajectory of growth, spanning over various factors that are crucial for assessing and determining the Company’s financial performance and operational efficiency:



2.2 Business Growth

The Financial Projections indicates that the Company will become a successful B2C Operation on a strong growth path, overcoming initial challenges to achieve significant profitability by enhancing revenue streams, optimizing market expenditure, and efficiently managing operational and partnership costs.

The 3-year financial forecast presents a phased growth strategy, beginning with a mid-year launch in Year 1 and gradually scaling the user base, revenue streams, and operational capacity. Revenue is projected to increase from €100,000 in Year 1 to €700,000 in Year 2, before reaching €2,500,000 in Year 3. This growth is driven by increasing users, improved average revenue per user, and monetisation through in-app purchases, advertising, and subscriptions.

In Year 1, the business is expected to operate at a loss of €180,000, mainly due to upfront investment in salaries, marketing, technology, legal/compliance, and other operating costs. This reflects the early-stage nature of the project, where initial funding or seed capital will be required to build the product, acquire users, and establish the platform.

By Year 2, the forecast indicates a transition toward financial stability, with revenue of €700,000 against total costs of €670,000, resulting in a modest profit of €30,000. This suggests that the business may reach break-even or slight profitability as user growth accelerates and monetisation improves.

Year 3 shows strong positive performance, with projected revenue of €2,500,000 and net profit of €930,000. At this stage, the business is expected to benefit from a larger user base, stronger retention, better monetisation, and expansion into new markets or platforms. However, the forecast remains dependent on key risks such as marketing efficiency, user retention, development timelines, and any regulatory or compliance requirements.

Key Suppliers & Material Dependencies

3.1 Game Suppliers

The Company intends to partner with reputable third-party game providers in order to build a strong, diverse and commercially attractive portfolio of games for its players. These partnerships will allow the Company to offer a wide range of content across different game categories, helping to appeal to different player preferences and improve overall engagement, retention and monetisation.

By working with established game providers, the Company will be able to access high-quality games without having to develop every title in-house. This approach supports faster market entry, reduces development risk, and allows the Company to continuously expand and refresh its game offering over time. A broad and well-curated games portfolio will be an important part of the Company's strategy to attract new players, retain existing users, and remain competitive in the market.

3.2 Payment Suppliers

The Company intends to partner with reliable and reputable payment suppliers to ensure that players are offered secure, convenient and efficient payment options. These partnerships will support the processing of deposits and withdrawals through commonly used payment methods, helping to create a smooth user experience and build trust with players.

By working with established payment suppliers, the Company will be able to benefit from existing payment infrastructure, fraud prevention tools, transaction monitoring, and compliance support. This approach reduces operational complexity, supports faster market entry, and allows the Company to offer payment solutions that are scalable, user-friendly and aligned with applicable regulatory and security requirements.

3.3 Additional Feedback

The Company has a dynamic portfolio which ensures operations are streamline with little to no disruptions. Technical issues, changes to games, and other industry-standard challenges can be mitigated, and our longstanding partners share our values and remain committed to providing excellent services and facilitate business development.

Risk Management

4.1 Business Due Diligence

The Company may carry out appropriate business due diligence on key partners, suppliers and service providers before entering into commercial relationships. This process may help ensure that counterparties are reputable, financially stable, properly established, and capable of supporting the Company's operational, technical and compliance requirements.

Business due diligence may include checks on corporate background, ownership, licensing status where relevant, commercial reputation, service capability, contractual terms, and any material legal, regulatory or financial risks. By applying a structured due diligence process, the Company may reduce counterparty risk, protect its business interests, and ensure that its partnerships are aligned with the Company's long-term strategy and regulatory expectations.

4.2 Financial Due Diligence

The Company may carry out appropriate financial due diligence on key partners, suppliers and service providers before entering into material commercial relationships. This process may help assess whether a counterparty is financially stable, commercially viable, and capable of meeting its contractual and operational obligations over the long term.

Financial due diligence may include reviewing financial statements, revenue position, solvency indicators, payment history, funding sources, outstanding liabilities, and any material financial risks. By conducting financial due diligence, the Company may reduce the risk of disruption, non-performance, payment issues or exposure to financially unstable counterparties, while supporting more informed and responsible commercial decision-making.

Legal & Governance Framework

5.1 Directors & Senior Management

The Company is led by an experienced Director and senior management team with the skills, knowledge and commercial judgement required to guide the business through its launch and growth phases. Their combined experience supports effective decision-making, strategic planning, operational oversight, and the development of strong relationships with key suppliers, partners and stakeholders.

The Director and senior management also play an important role in ensuring that the Company is managed in a professional, responsible and commercially sustainable manner. Their experience assists the Company in identifying market opportunities, managing risks, maintaining appropriate governance standards, and implementing the business plan effectively as the Company scales its operations.

5.2 Deadlock

The possibility of a “deadlock” which can be described as a fundamental disagreement at either the level of the Board of Directors (BoD) or at the Shareholder level. The most common occurrence of “deadlock” occurs when the BoD has a number of Directors which can result in a tied vote (e.g. 50% / 50%). However, in the case of Class Innovation, the possibility of a “deadlock” is not present at all due to the corporate structure of the Company. The corporate structure of the Company mitigates all potential risks of a “deadlock” from occurring.

5.3 Legal Support & Advice

Class Innovation has a well-established and concrete Legal & Compliance Department consisting of various internal individuals that have the necessary skills and experience in this particular industry to provide the Company with the required legal support to proceed with its general activities within the industry. The Company is committed to ensuring that it abides by all the applicable legislative and regulatory requirements.

5.4 Board Meetings

The director conducts board meetings in accordance with the necessary and general expectations of the Company. Furthermore, the Director liaises with Senior Management on a regular basis to ensure the operations and general activities of the Company occur in an effective and timely manner.

5.6 Policies & Procedures – Compliance & Responsible Gambling

The Company places strong emphasis on regulatory compliance, responsible gaming, and the maintenance of a safe and well-controlled operating environment. As part of its governance framework, the Company has implemented internal policies and procedures designed to support lawful, transparent, and responsible operations in line with applicable Curaçao regulatory requirements.

The Company's compliance framework covers key operational areas, including Know Your Customer checks, customer due diligence, Anti-Money Laundering and Counter-Terrorist Financing controls, and record keeping and reporting obligations. These procedures are intended to ensure that customers are appropriately identified and assessed, that suspicious or higher-risk activity is monitored, and that the Company maintains suitable records to evidence compliance with its legal and regulatory obligations.

The Company also recognises the importance of player protection and responsible gambling. Accordingly, the Company has adopted responsible gambling measures, including tools relating to self-exclusion, player limits, and other safeguards intended to support safer play. Where applicable, the Company also applies appropriate arrangements in relation to player fund segregation, with the objective of protecting player balances and maintaining clear separation between player funds and operational funds.

The Company reviews and updates these policies and procedures on a regular basis to ensure that they remain effective, proportionate, and aligned with the Company's business model and regulatory expectations. This ongoing review process supports continuous improvement, helps the Company respond to changes in law or regulatory guidance, and reinforces the Company's commitment to operating in a compliant, responsible, and sustainable manner.