

iMoon B.V.

Dr. Henri Fergusonweg 1
Willemstad, Curaçao
Registration number: 158383

Financial Statements for the year ended December 31, 2024

iMoon B.V.
Financial Statements
December 31, 2024

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iMoon B.V.

Financial Statements as at December 31, 2024

DIRECTOR'S REPORT:

We are pleased to present you with the annual report for the year ended December 31, 2024.

During the period under review, the company recorded a net loss of EUR 834,676.

Details of which are set out in the profit and loss account.

Curaçao, 27 November 2025



(SMES) Solutions for Management and Employment Support N.V.
Managing Director

iMoon B.V.
Willemstad, Curaçao
BALANCE SHEET
As of December 31 2024
(Expressed in EUR)

		<u>2024</u>	<u>2023</u>
<u>Current Assets</u>			
Accounts receivable	3	-	35,802
Accounts receivable related party	4	21,235	-
Accounts receivable others		31,346	-
Advances to Suppliers		74,835	185,245
Prepaid expenses		12,755	23,670
Cash and cash equivalents	5	25,989	-
		166,160	244,717
TOTAL ASSETS		<u>166,160</u>	<u>244,717</u>
 SHAREHOLDER'S EQUITY AND LIABILITIES			
<u>Shareholder's equity</u>			
	6		
Issued share capital		100	100
Retained Earnings/(Accumulated Loss)		(2,389,979)	(939,436)
Net result for the year		(834,676)	(1,450,543)
		(3,224,555)	(2,389,879)
 <u>Current Liabilities</u>			
Accounts payable	7	22,178	33,079
Accounts payable to related party	8	3,368,537	2,597,017
Splash Software LLC		-	-
Accrued expenses payable		-	4,500
Profit tax payable		-	-
		3,390,715	2,634,596
TOTAL SHAREHOLDER'S EQUITY AND LIABILITIES		<u>166,160</u>	<u>244,717</u>

iMoon B.V.
Willemstad, Curaçao
INCOME STATEMENT
For the year ended December 31, 2024
(Expressed in Eur)

		<u>2024</u>	<u>2023</u>
Revenues			
Operational income	9	234,762	35,802
Total income		234,762	35,802
 Cost of sales	 10	 394,242	 533,360
Gross Profit		<u>(159,480)</u>	<u>(497,558)</u>
 Operating Expenses	 11	 675,196	 952,985
 Result before provision for profit tax		<u>(834,676)</u>	<u>(1,450,543)</u>
Profit tax		-	-
 NET RESULT FOR THE YEAR		<u><u>(834,676)</u></u>	<u><u>(1,450,543)</u></u>

iMoon B.V.
Dr. Henri Fergusonweg 1
Notes to the Financial Statements
For the year ended December 31, 2024
(Expressed in EUR)

1. GENERAL

Company's Information and Principal Activities

iMoon B.V. is a private limited liability company that was incorporated in Willemstad on August 24, 2021. The Company is registered with the Chamber of Commerce and Industry of Curaçao under number 158383.

The main objectives of the company are:

1. To organize, market, promote, manage, support and operate all types of remote gaming activities comprising all types of games of skill and chance, betting and other operation of betting exchange, interactive casinos, bingos lotteries and other interactive games.
2. The corporation is authorized to perform everything requisite or profitable to the accomplishment of its purpose or incidental thereto or connected therewith in the widest sense of the word.

2. PRINCIPLES OF VALUATION OF ASSETS AND LIABILITIES

a. General principles

The accompanying annual accounts have been prepared in accordance with principles of accounting generally accepted in Curaçao.

b. Assets and liabilities

Assets and liabilities are stated at face value unless indicated otherwise.

c. Foreign currencies

Assets and liabilities denominated in foreign currencies are translated into administration currency at the rate of exchange prevailing at balance sheet date.

Transactions in foreign currencies are translated at the exchange rates in effect on the day of the transaction. Items in the Statement of Income and Expenses were revalued at the average rate of exchange during the period under review.

Exchange gains or losses are reflected in the profit and loss account.

2024

Exchange rates used:

1 USD = 1.04156 EUR

d. Recognition of Income and Expenses

Other income and expenses, including taxation, are recognized and reported in accordance with the accrual concept.

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Notes to the Financial Statements
For the year ended December 31, 2024
(Expressed in EUR)

3. ACCOUNTS RECEIVABLE	2024	2023
1609 Group (Pty) Ltd	-	4,469
Carletta N.V.	-	20,620
Digimonde SAS	-	8,133
VS Network Solutions N.V.	-	2,580
	-	35,802

4. ACCOUNTS RECEIVABLE RELATED PARTY		
iMoon Ltd Malta	10,826	-
Alien Club Holdings Ltd Cyprus	5,230	-
iMoon SRL Romania	179	-
Dark Matter Holdings Ltd	5,000	-
	21,235	-

5. CASH AND CASH EQUIVALENTS

Finance Incopr. Ltd	8,451	-
Prepaid card MC	251	-
Verified payments UAB	16,219	-
USDT-TRC20	1,068	-
	25,989	-

6. SHAREHOLDER'S EQUITY

The Company's authorized share capital amounts to EURO 100 and consists of 100 shares with a nominal value of EURO 1 each.

Movements in the shareholder's equity accounts are as follows:

	Issued and fully paid capital	Retained earnings/ Accumulated deficit	Result current year	Total
Opening balance	100	(2,389,979)	-	(2,389,879)
Movements during the year	-	-	(834,676)	(834,676)
Ending balance	100	(2,389,979)	(834,676)	(3,224,555)

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Notes to the Financial Statements
For the year ended December 31, 2024
(Expressed in EUR)

	2024	2023
7. ACCOUNTS PAYABLE		
This represents payables to:		
Drink Link Malta	263	263
Jericho Producoes Ltda	-	32,816
Payable to others	21,915	-
	<u>22,178</u>	<u>33,079</u>
8. ACCOUNTS PAYABLE TO RELATED PARTY		
This represents payable to:		
Splash Software LLC	872,076	810,186
Alien Cub Ltd.	25,077	-
UBO	2,471,384	1,786,831
	<u>3,368,537</u>	<u>2,597,017</u>
9. OPERATIONAL INCOME		
The company generates its income through betting deposits from its affiliated providers, that are transferred to the various accounts of the company.		
Ending balance	234,762	35,802
	<u>234,762</u>	<u>35,802</u>
10. COST OF SALES		
Game fees	293,750	481,360
Sub License fee	-	-
Software Services fees	100,492	52,000
	<u>394,242</u>	<u>533,360</u>
11. OPERATING EXPENSES		
Advertising	25,810	12,797
Events and Exhibitions	520,450	765,220
Bank charges	5,948	-
Freight & Courier	2,380	1,054
Legal and Professional fees	44,173	39,374
Royalties	-	68,862
Subscriptions	687	507
Travel expenses	69,071	65,172
Unrealised Currency	6,677	(1)
	<u>675,196</u>	<u>952,985</u>