

iMoon B.V.

Seru Loraweg 17C

Willemstad, Curaçao

Registration number: 158383

Financial Statements for the year ended December 31, 2025

iMoon B.V.
Financial Statements
December 31, 2025

TABLE OF CONTENTS

	Page(s)
Director's report	3
Balance Sheet	4
Income Statement	5
Notes to the financial statements	6 - 8

iMoon B.V.

Financial Statements as at December 31, 2025

DIRECTOR'S REPORT:

We are pleased to present you with the annual report for the year ended December 31, 2025.

During the period under review, the company recorded a net loss of EUR 1,240,035.

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

Curaçao, 30 June 2026



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

iMoon B.V.
Willemstad, Curaçao
BALANCE SHEET
As of December 31 2025
(Expressed in EUR)

		<u>2025</u>	<u>2024</u>
<u>Current Assets</u>			
Accounts receivable related party	3	53,912	21,235
Accounts receivable others		34,802	31,346
Advances to Suppliers		19,945	74,835
Prepaid expenses		3,000	12,755
Cash and cash equivalents	4	24,038	25,989
		<u>135,697</u>	<u>166,160</u>
TOTAL ASSETS		<u>135,697</u>	<u>166,160</u>
 SHAREHOLDER'S EQUITY AND LIABILITIES			
<u>Shareholder's equity</u>			
	5		
Issued share capital		100	100
Retained Earnings/(Accumulated Loss)		(3,224,655)	(2,389,979)
Net result for the year		<u>(1,240,035)</u>	<u>(834,676)</u>
		(4,464,590)	(3,224,555)
 <u>Current Liabilities</u>			
Accounts payable	6	32,734	22,178
Accounts payable to related party	7	4,567,553	3,368,537
Accrued expenses payable		-	-
Profit tax payable		-	-
		<u>4,600,287</u>	<u>3,390,715</u>
TOTAL SHAREHOLDER'S EQUITY AND LIABILITIES		<u>135,697</u>	<u>166,160</u>

iMoon B.V.
Willemstad, Curaçao
INCOME STATEMENT
For the year ended December 31, 2025
(Expressed in Eur)

		<u>2025</u>	<u>2024</u>
Revenues			
Operational income	8	<u>272,753</u>	<u>234,762</u>
Total income		<u>272,753</u>	<u>234,762</u>
 Cost of sales	 9	 1,073,301	 395,242
Gross Profit		<u>(800,548)</u>	<u>(160,480)</u>
 Operating Expenses	 10	 439,487	 675,196
 Result before provision for profit tax		<u>(1,240,035)</u>	<u>(835,676)</u>
Profit tax		-	-
 NET RESULT FOR THE YEAR		<u><u>(1,240,035)</u></u>	<u><u>(835,676)</u></u>

iMoon B.V.
Seru Loraweg 17C
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.

2025

Exchange rates used:

1 USD = 1.17631 EUR

d. Recognition of Income and Expenses

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

iMoon B.V.
Seru Loraweg 17C
Notes to the Financial Statements
For the year ended December 31, 2025
(Expressed in EUR)

	<u>2025</u>	<u>2024</u>
3. ACCOUNTS RECEIVABLE RELATED PARTY		
iMoon Ltd Malta	10,826	10,826
Alien Club Holdings Ltd Cyprus	10,469	5,230
iMoon SRL Romania	179	179
Splash Software Ltd. Cyprus	5,238	-
Dark Matter Holdngs Ltd	27,200	5,000
	<u>53,912</u>	<u>21,235</u>

4. CASH AND CASH EQUIVALENTS

CryptoPay Business	21	-
Finance Incopr. Ltd	15,849	8,451
Prepaid card MC	1,660	251
Verified payments UAB	5,240	16,219
USDT-TRC20	1,268	1,068
	<u>24,038</u>	<u>25,989</u>

5. 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. 5

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	-	-	(1,240,035)	(1,240,035)
Ending balance	<u>100</u>	<u>(2,389,979)</u>	<u>(1,240,035)</u>	<u>(3,629,914)</u>

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Notes to the Financial Statements
For the year ended December 31, 2025
(Expressed in EUR)

	2025	2024
6. ACCOUNTS PAYABLE		
This represents payables to:		
Drink Link Malta	-	263
Jericho Producoes Ltda	-	-
Payable to others	32,734	21,915
	<u>32,734</u>	<u>22,178</u>
7. ACCOUNTS PAYABLE TO RELATED PARTY		
This represents payable to:		
Splash Software LLC	867,874	872,076
Alien Cub Ltd.	38,182	25,077
UBO	3,661,497	2,471,384
	<u>4,567,553</u>	<u>3,368,537</u>
8. 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	272,753	234,762
	<u>272,753</u>	<u>234,762</u>
9. COST OF SALES		
Game fees	300,000	293,750
Sub License fee	-	-
Software Services fees	773,301	100,492
	<u>1,073,301</u>	<u>394,242</u>
10. OPERATING EXPENSES		
Advertising	7,047	25,810
Personnel expenses	74,794	-
Events and Exhibitions	240,124	520,450
Bank charges	14,468	5,948
Freight & Courier	4,981	2,380
Legal and Professional fees	50,675	44,173
Commission	500	-
Subscriptions	966	687
Travel expenses	38,082	69,071
General expenses	7,146	-
Unrealised Currency	704	6,677
	<u>439,487</u>	<u>675,196</u>