

iMoon BV Business Plan for Curacao Gaming Control Board Application



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CONFIDENTIAL STATEMENT

The information contained in this document is confidential and is to be read by authorized parties only.

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This is a business plan; it does not imply an offering of securities.

I. EXECUTIVE SUMMARY

iMoon BV, ("Business") is registered under the Commercial Register of Curaçao with registration number 158383, with an office address at Dr. H Fergusonweg 1, Willemstad, Curaçao, duly licensed through a sublicense granted by Antillephone N.V., pursuant to Master Gaming License #8048/JAZ issued by the Governor of Curaçao.

Mission Statement. We aspire to provide clients with innovative and state of the art software strategies, game development, gaming operations, support and solutions, and to become a leader in terms of quality of service and entertainment by developing the best gaming products in the market.

Corporate Values.

- Build trust with fairness and humility.
- Aspire to set high standards in product developments.
- Embrace the challenge of continuous innovation.
- Foster a culture of open-mindedness.

Business Organization. The Business is organized as a private limited company, Besloten Vennootschap ("BV"), under the laws of Curacao.

Products. The Business aims to develop bespoke, state of the art gaming products and to develop inventive redesigns; endeavoring to introduce such products to all gaming markets to earn significant market share.

Developed Game. iMoon developed its own crash game version in-house. iMoon's crash game is an updated version with three additional game modes, a new fresh look and an insurance option. iMoon's crash game provides more animated game-play from colorful graphics, animation and action scenes. (The game is receiving constant updates.). Please refer to our official website for more information on our game portfolio, <https://imoon.com/en>.

Funding. The Business is self-funded by a capital investment of EUR1,000,000.00. The amount is earmarked for continued creativity and inspiration in game development, marketing, sales and staffing.

II . BUSINESS SUMMARY

iMoon. In 2021, iMoon began operations to develop into a full-service company specializing in game development, gaming operations and product support. Once fully launched, we will accomplish this by focusing on R&D, idea generation, product definitions, prototyping, game designs, validation, testing, commercialization and enhancements to provide clients and operators with unrivalled entertainment options and services, with exceptional standards of customer service and after sales support. The Business will also provide all products via its own website(s).

Industry Overview. The gaming industry has seen significant growth over the last few decades. Thanks to the ongoing legalization of gambling-related activities and the growth of the experience economy in many parts of the world, licensed casinos have expanded to new markets and generated record-breaking revenue figures. In 2021, the market size of the gaming industry worldwide reached a total of 231 billion U.S. dollars. The industry is expected to see continued growth year over year.

The widespread availability of low-cost mobile applications for online gaming and betting is anticipated to drive market expansion through 2030. In addition, increasing internet penetration is expected to increase the use of online gaming platforms worldwide. This is leading to a rise in global investments in online gambling platforms.

Position in the Industry. The Business looks to position itself as an industry leader in game-play development with innovative and unmatched graphics and gaming options.

Legal Issues. All developments are in-house, therefore, the Business owns all of its intellectual property.

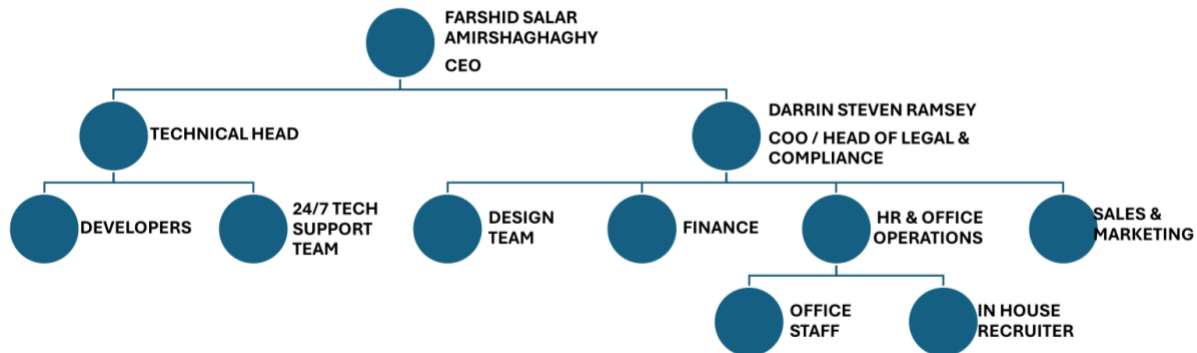
Location. Online.

III. BUSINESS STRUCTURE

iMoon is led by our CEO and founder, Mr. Farshid Salar Amirshaghaghay together with our COO and head of legal, who is also in charge with the overall company's compliance.

In the next two-three years, depending on the progress of the company, we plan to create individual departments in compliance, finance, human resources, sales and marketing as well as a structured technical & developer team spearheaded by chief technology officer.

Organizational Chart



III. FINANCIAL FORECAST

The Business is expected to grow and generate revenue of EUR 4 million this year and projected to be doubled in the two years. Figure presented below in EUR currency.

	2024	2025	2026
Revenue	4,000,000	8,000,000	16,000,000
Cost of Revenue	800,000	1,600,000	3,200,000
Gross Profit	3,200,000	6,400,000	12,800,000
Operating Expenses			
Advertising and Marketing	400,000	480,000	528,000
Business Development	200,000	220,000	242,000
General and Admin	480,000	960,000	1,920,000
Total Operating Expenses	1,080,000	1,660,000	2,690,000
Net Profit	2,120,000	4,740,000	10,110,000

IV. MARKETING SUMMARY and RISK EVALUATION

Target Markets. Across all continents.

Marketing Objectives.

(1) To build brand awareness across all gaming platforms. (2) Achieve 130 unique clients by the end of year 2024. (3) Build on strategic partnerships. (4) Build a white-label B2B platform solution ready for expansion in 2025.

By recognizing that continuous technical advances contribute significantly to industry expansion, iMoon aims to provide such technical advances to push the gaming market in an innovative direction. Significant innovations include business developments in virtual

currency solutions, innovative game redesigns, customized gaming services, social casinos, in-play sports betting and live-play.

Competition. From game developers, platform operators and land casinos.

Risks.

- Ever-changing government regulations.
- Time required to build brand recognition.
- Lack of immediate customer base to support business activity.
- Start-up business.
- High competition.

Opportunities.

- Fast growing market.
- High differentiation.
- Lack of quality game developers in the market.
- No significant geographic limitations.

Customer Service. The Business intends to provide unique innovations and exceptional, personalized services, which will be the crucial factor in building and protecting the Business's brand within the gaming community. The Business intends to handle customer concerns and issues with a customer-oriented focus with the intent of providing timely resolution of customer issues and customers loss prevention strategies through a well-established RG principles for customer retention.

V. STRATEGY and IMPLEMENTATION SUMMARY

The Business will engage in the following sales and marketing campaigns:

- Advertising through press releases to industry publications and local magazines.
- Go-to-market strategies leveraging our existing network of customers around the world.
- Establish international distribution sales channels using direct sales.
- Internet marketing
- Trade shows

Management.

- Set monthly and quarterly goals.
- Monitor marketplace performance.
- Recognize serious performance deviations.
- Take corrective actions to close gaps in goals and performance.
- Measure and evaluate actual sales against sales goals.
- Work on getting customer feedback for operations improvement.

- Periodically reassess strategic approaches to each marketplace with effectiveness reviews and marketing re-analysis.

Action Plan

Year 2024	Year 2025	Year 2026
- 3 completed games - 3 major platforms - 130 B2B clients	- 4 completed games - 5 major platforms - 150 B2B clients	- 8 Completed games. - 10 major platforms - 200 B2B clients

VI. POLICIES and PROCEDURE

Registering and Opening an Account. During registration process, each player must pass a KYC and AML process. Each player must agree to comply with iMoon's Terms of Use and Privacy Policy. Once approved, players may make a minimum deposit of iMoon \$25 USD.

Login and Logout. Once an account has been opened, players can login through iMoon's website with the account email address and password. Players also have the option to login through Telegram. If the Telegram is on a player's desktop, the player can begin game-play on their desktop. If a player user uses the Telegram on their mobile phone, the player can begin game-play on their mobile phone.

Terms and Condition (Rules & Procedures). iMoon's website has readily available Terms of Use on its website that are easily accessible with an obvious link. The game description, rules, procedures, and responsible gambling policies

Player Obligations. Players are only allowed to open one account. Players may not allow other individuals to use their account. Players may not be under 18. Players may not be from restricted territories 9 (see Terms of Use).

VII. CONCLUSION

The Business's management is optimistic that it will be able to meet its conservative revenue targets of EUR 4 million, EUR 8 million and EUR 16 million in 2024, 2025, and 2026, respectively.

We have carefully analyzed the market, potential clients, and ability to increase sales and market share in our industry. The Business has the potential to provide high return on investment to the shareholder due to the Business's unique selling point that meets client and operator demands, aggressive marketing strategy and the innovative difference from competitors.

The Business intends on becoming an industry disruptor and leader. Initially, the Business will use nearly all of its profit to grow its team, expand company infrastructure, further product development, provide optimal customer service and to fund its marketing campaigns.