



Rail Solution Group BV
License Application
April 2024

BUINESS PLAN

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1. EXECUTIVE OVERVIEW

1.1. Company Background

The founder of Rail Solution BV (hereinafter the “Company”) has been involved in the gaming industry for a number of years. In 2023 the brand name ‘BETNIMBUS’ was established with a view towards becoming a leading operator offering a wide range of sports and casino events together with innovative ideas.

The founders Companies have been able to secure steady organic growth and has now grown to over one hundred employees with offices in various countries around the globe. The company was set up in order to explore new markets and create a new brand.

The company currently operates under a master license in Curacao and shall be seeking to obtain a licence in its own right under the reformed Curacao online gambling legislation, namely “*Landsverordening op de kansspelen*” (‘LOK’), once this has been rolled out by the competent authority/ies.

The Company, together with its management and ownership, is excited by the positive changes which will be brought about by the new regulatory framework which, *inter alia*, will facilitate the strengthening of key areas including AML, player protection, transparency and data security which will therefore undoubtedly bolster the sustainability of the jurisdiction’s gaming industry going forward.

The Company also anticipates that the said regulatory overhaul (and simultaneous introduction of LOK) will facilitate the negotiation of more advantageous commercial and contractual terms with strategic business partners and key service providers, including software partners and payment platforms. The Company’s belief is that the new regulatory regime will therefore enhance the global reputation of the iGaming industry in Curacao and the privilege of being licensed under the new LOK will, in turn, strengthen the Company’s own reputation, enabling it to increase and improve its service offering across the board including better branded games and better payment options.

The Company, together with the Group of which it forms part, has been and remains fully committed to the Curacao iGaming industry for the long-term and, to this end, the company is also considering having a local presence in Curacao.

1.2. Current Operational Status

Today the groups B2C operators operate in over twenty countries and generate over 1,000,000 in monthly GGR.

The development team is busy understanding today’s competitive compliance requirements and implementing state of the art changes to ensure compliance in AML, compliance, and player responsibility. The main current target market is mainly west Asia. With our in-house platform we understand today’s demanding market, as the company has the necessary experience, we are proud not to be reliant on third party agreements to maintain our business. The company also has in-house tools which may assist in the AML, player responsibility and reporting requirements to be introduced in LOK.

The company uses the platform of its UBO company Wise Gaming B.V. which is equipped with a full sports book package integrated to sports radar, virtual sports from sports radar and a full choice of casino games such as Evolution, Netent, Amatic, softwiss, betsoft, betsolutions, Ezugi, red Tiger , Yggdrasil amongst others.

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1.3. Objectives and Expansion Plans

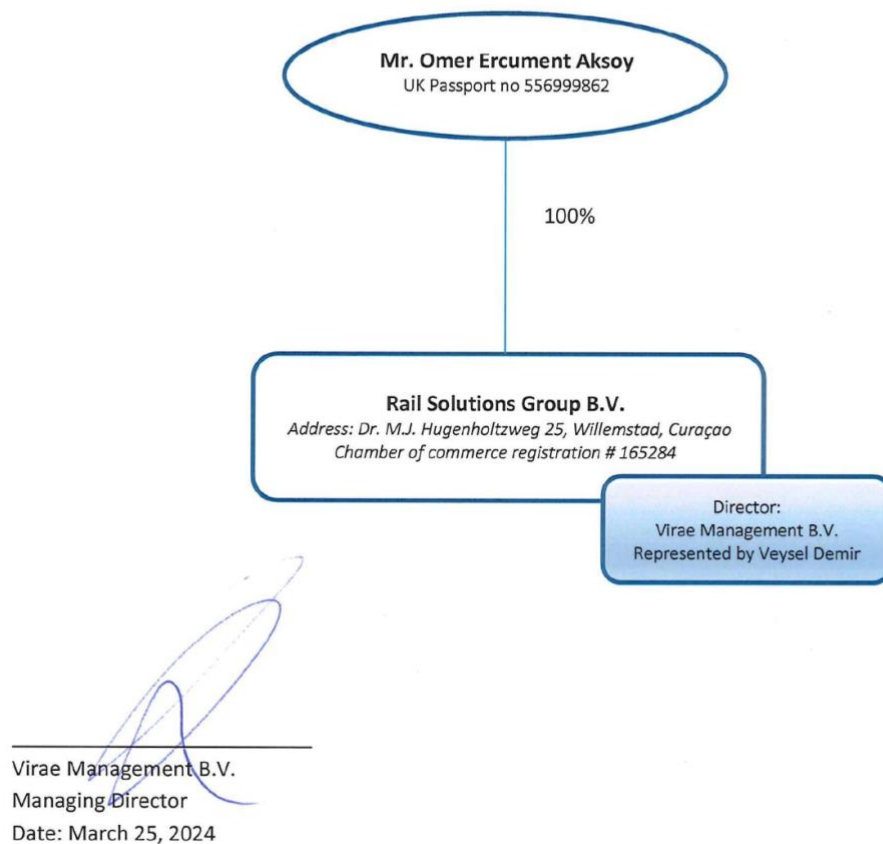
The company was set up to expand globally through a number of partnerships, sponsorships and affiliate agreements. With our industry know how we are looking to grow in various regions globally. Through our global presence we are able to identify our target areas and successfully increase our acquisition. We look forward to changes which LOK will bring into effect where we believe the company could take the opportunity to increase in reputation, increase its product offering and payment options.

2. COMPANY STRUCTURE

2.1. Company Structure for Market Entry Stage

The company has a simplified structure.

Organizational Chart – Rail Solutions Group B.V.



2.2. Shareholding Structure

Group founder currently owns 100% stake in shares of the company.

2.3. Product Overview

The Company will be offering a full range of sports betting, esports and other betting markets complemented with a full suite of established licensed casino games.

Casino products will include Live casino and Slot machines from established names such as pragmatic, microgaming, playngo, evolution, quickspin amongst others.

3. MARKETING PLAN

3.1. Perspectives of Remote Gaming Industry

The gaming industry has grown into an online phenomenon, thanks to today's technology the industry has been able to increase dramatically attracting punters globally. With our experienced team we must look into this growth and establish ourselves, this is the main aim behind Rail Solution.

3.2. Economic Overview

The global online community is on a constant growth and technology has allowed new players to explore the online gaming industry and its opportunities. Online gaming has created huge opportunities in vacancies, legal requirements, compliance, marketing, and global sponsorships. The global online gambling market size was valued at USD 63.53 billion in 2022 and is expected to grow at a compound annual growth rate (CAGR) of 11.7% from 2023 to 2030. The growing internet penetration and rise in the use of mobile phones among users for playing online games is increasing the demand for online gambling. For instance, in 2022, internet penetration in the U.S. was 92% of the country's total population. Furthermore, cultural and legalization approval, easy access to online gambling, celebrity endorsements, and corporate sponsorships are also helping market growth.

3.3. Competitive Landscape in Online Gaming

Delving into the realm of online gambling industry statistics, we encounter a particularly enticing figure – an impressive 26% of the world population is actively engaging in some form of gambling. This metric is far from frivolous trivia, it's a potent indicator of the extensive reach and sizable potential market that exists for online gambling globally.

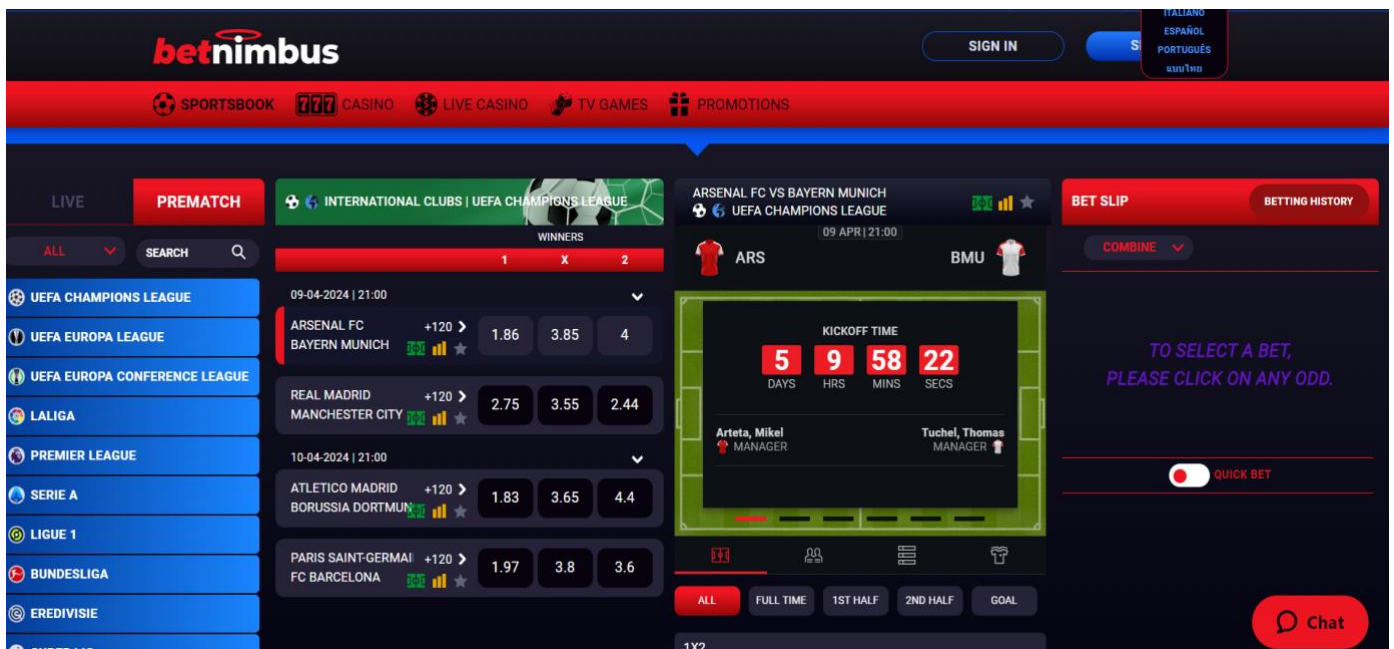
It provides insight into the pervasive nature of gambling, highlighting the vast scope of individuals easily swayed by the allure of this pastime. For online gambling enterprises, this translates into a massive reservoir of potential customers to tap into. Furthermore, this number serves as a testament to the appetite for such games, fuelling the drive for innovation, enhanced user experiences, and novel gaming opportunities within the online industry.

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The significance of this figure cannot be overstated as it drives implications for market development strategies, financial channels' involvement, regulations shaping and a whole host of other factors intrinsic to the thriving blueprint of the online gambling industry. An industry that clearly has a rapt audience covering almost a quarter of our global populace.

Insightfully, the statistic provides a window into the geographical spectrum of the online gambling industry. In the article about Online Gambling Industry Statistics, we delve into understanding the industry patterns, growth, and trends. When perusing through Europe and Asia Pacific's domination as the largest online gambling markets, it provides an axis to understand the potential market capture in these regions.

The data infers these regions' consumers' inclination towards online gambling, likely attributable to various factors, including cultural acceptance, legal frameworks, disposable income, and the influence of technology. For stakeholders, this implies a high-potential opportunity to engage and expand their business strategies. Furthermore, it adds varied dimensions for discussions on local market conditions, technological adaptations, and rules governing these regions, thereby widening the landscape of analysis for the online gambling industry.

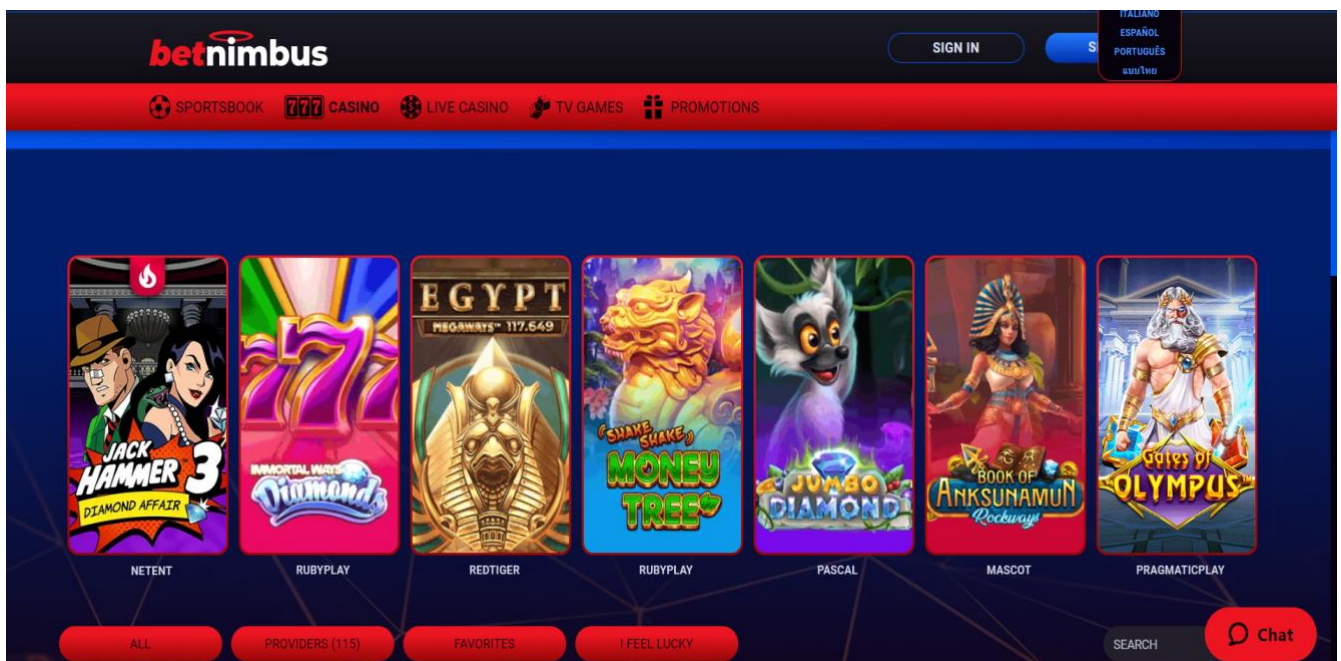


3.4. Marketing Plan

Through our specialized team on SEO, real-time marketing and current client acquisition the company has a successful team which has attracted thousands of players over the last years. Through our own license the company can offer a better product range under a more reputable jurisdiction. Together with our affiliate agreements and future sponsorships the company expects to become a front runner in today's competitive market. The company offers access to one thousand two hundred games which include table games, live casino, and slot machines. The company also offers other live games and events.

Initially the company will be focused on Thailand and Latin America.

The company internally works hard in identifying our target audience, analyzing our competitors, promoting events and bonuses, optimizing our SEO content, and improving player experience.



4. SWOT ASSESSMENT

4.1. Strengths

The company has the experience and know how to understand today's player requirements.

Experienced marketing team totally updated with today's player requirements. Robust platform allowing multi language , multi-currency and single wallet .

Owning our own platform also enables the company to generate more revenue as we will not incur platform fees. Our technical department are also able to integrate many third-party providers and thus increase our third-party revenues saving time on integration costs and delays.

4.2. Weaknesses

BUSINESS PLAN

There is a large amount of uncertainty surrounding the LOK. Until the new system is in place banking solutions and game providers are still analysing the situation.

4.3. Opportunities

We believe that several companies are not able to adhere to the new changes of LOK thus they will need to operate from another jurisdiction or close operations thus leaving an opportunity in the market.

4.4. Threats

The product is intended to be delivered to many target countries. Obviously, with the new license regime the level of compliance according to stringent policies must increase. Management realizes that non-compliance carries risks of fines and administrative sanctions. Therefore, the team has been advised that during license application review and initial deployment phase several training courses should be carried out. Employees who will be involved in operations shall be trained among the most diligent.

5. TECHNICAL SET-UP

5.1. Software Development Methodology and System Architecture

From the onset of the platform development, stakeholders emphasized the crucial importance of advanced software development methodology and robust architecture for creating competitive products.

Another key priority has been assigned to platform security. The team set up two separate types of test environment. They are fully isolated from each other and from the production environment. The first one was used for development tests and the second one for quality analysis/QA tests. Also, second test environment used for test and probation of release and to show expected results. On the test environment entire sensitive data have been masked and any system modifications are always recorded. The reviews are performed for any type of changes to code. The code repository is strongly secured.

5.2. Server Infrastructure

Same principles of system security were also placed at utmost importance on server setup by the technical team. The servers that do not interface with operators and their clients have no external access for utmost protection. The main code repository also does not have outside access for the same concerns.

Operating systems are updated periodically to make the most recent security updates available. Access to parts of infrastructure accessible by third-party providers are protected by robust login/password credentials and overviewed for the security concerns. From time-to-time security monitoring is performed for servers and APIs to ensure setup remains secure.

Ability to login to production environments is limited to personnel with relevant level of permission. Only senior level employees have spatial access to all systems across the platform. The rest are limited to specific modules and parts of platform they are working on. The core servers are connected only to the internal

network.

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6. FINANCIALS

Attached are the company's accounts.

7. PAYMENT PARTNERS

iSettle V2 Pep - Peppara

iSettle V2 Mefete - Mefete

iSettle V2 Popypara - Popypara

iSettle V2 QR - QR

iSettle V2 Payco - Payco

iSettle V2 CREDITCARD - Credit Card

iSettle V2 Paybol - Paybol

RAIL SOLUTIONS
PROJECTED FINANCIAL STATEMENTS
FOR THE FINANCIAL YEARS/ PERIODS ENDING 31 DECEMBER , 2024, 2025, 2026

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RAIL SOLUTION BV**Forecasted Profit or Loss for financial year/period ending 31st December**

	2024	2025	2026
	Eur	Eur	Eur
Sports Betting	616.000	1.080.000	1.320.000
Casino	490.000	1.020.000	1.260.000
Revenue	1.106.000	2.100.000	2.580.000
Operating Expenses			
Rent	18.000	18.000	18.000
Rent	18.000	18.000	18.000
Staff Costs - Marketing	300.000	600.000	720.000
Staff Costs	300.000	600.000	720.000
Affiliations	147.000	306.000	378.000
Magazines	-	240.000	300.000
Marketing Costs	147.000	546.000	678.000
Server minor h/w additions	26.000	6.000	6.000
Hosting & Bandwidth	19.610	24.000	48.000
Software Maintenance	24.000	24.000	48.000
Software Set-up Fee	110.600	210.000	258.000
IT Support Fees	9.600	19.200	38.400
Information Technology costs	189.810	283.200	398.400
Gaming license	60.000	28.800	28.800
Royalties	68.600	142.800	176.400
RNG	-	-	-
Company Set Up	1.800	-	0
Gaming Application	4.750	-	0
Memberships and Registrations	135.150	171.600	205.200
Gaming Tax	-	-	0
Gaming Tax	-	-	0
Audit Fees	4.000	4.000	4.000
MGA Audit fees	6.000	-	0
Outsourcing Fees	-	60.000	60.000
Legal Fees	15.000	12.000	12.000
Professional and legal fees	25.000	76.000	76.000
Total Operating costs	814.960	1.694.800	2.095.600
EBITDA	291.040	405.200	484.400
Deprecation	25.000	27.250	30.000
EBIT	266.040	377.950	454.400
Interest	-	-	-
Profit/(Loss) before tax	266.040	377.950	454.400
Tax			
Net Profit	266.040	377.950	454.400

Rail Solutions

Forecasted Statement of Financial Position for the financial year/period ending 31st December

	2024 Eur	2025 Eur	2026 Eur
Assets			
Non Current Assets			
Property, Plant and Equipment	88.000	120.000	146.000
Accumulated Depreciation	- 25.000	- 52.250	- 82.250
Deferred Tax		-	-
Total Non Current Assets	63.000	67.750	63.750
Current Assets			
Bank Account	203.040 0	576.240 -	1.034.640 0
Total Current Assets	203.040	576.240	1.034.640
Total Assets	266.040	643.990	1.098.390
Equity and Liabilities			
Share Capital/loans	0	-	0
Retained Profits	266.040	643.990	1.098.390
Total Equity	266.040	643.990	1.098.390
Current Liabilities			
Other Payables	- -	- -	- -
Total Current Liabilities	0	-	0
Total Liabilities	0	-	0
Total Equity & Liabilities	266.040	643.990	1.098.390
	-	-	-

	2023						2024						2025						2026					
	EUR0	EUR0	EUR0	EUR0	EUR0	EUR0	EUR0	EUR0	EUR0	EUR0	EUR0	EUR0	EUR0	EUR0	EUR0	EUR0	EUR0	EUR0	EUR0	EUR0	EUR0	EUR0	EUR0	EUR0
Bank Inflow																								
Sports Betting	-	-	-	-	-	-	33,000	33,000	34,000	30,000	38,000	34,000	39,000	39,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000
Casino	-	-	-	-	-	-	30,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Total Inflow	-	-	-	-	-	-	63,000	73,000	74,000	70,000	78,000	74,000	79,000	79,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000
Bank Outflow																								
Services	-	-	-	-	-	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
PCL/option	-	-	-	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Outflow	-	-	-	-	-	-	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Net Inflow	-	-	-	-	-	-	28,000	38,000	39,000	35,000	43,000	39,000	44,000	44,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000
Operating																								
Rent	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Insurance	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Fuel/operating/transport/maintenance/other etc	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Total Operating	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Net Operating	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000
Marketing																								
Media Buy in	-	-	-	-	-	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Affiliate Marketing	-	-	-	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Sponsorship etc	-	-	-	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Marketing	-	-	-	-	-	-	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Net Marketing	-	-	-	-	-	-	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Information Technology																								
Server/Printer/View additional	-	-	-	-	-	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Hosting & Bandwidth	-	-	-	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Software Maintenance	-	-	-	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
IT Support Fees	-	-	-	-	-	-	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800
Total IT	-	-	-	-	-	-	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
Net IT	-	-	-	-	-	-	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800	4,800
Professional Fees																								
Audit Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Chartering/Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Professional Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Professional Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenues / Tax / Banking																								
Company Net LG	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Gaming Application	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750	4,750
Gaming Revenue	-	-	-	-	-	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Vendor / Royalties	-	-	-	-	-	-	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Total Revenues / Tax / Banking	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750
Net Revenues / Tax / Banking	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750
Corporate Tax																								
Corporate Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Corporate Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Corporate Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Net Income/(Loss)	-	-	-	-	-	-	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000
Open Balance	-	-	-	-	-	-	14,000	28,000	42,000	56,000	70,000	84,000	98,000	112,000	126,000	140,000	154,000	168,000	182,000	196,000	210,000	224,000	238,000	25