

Digitain Curaçao B.V.

Groot Kwartierweg 10, Livestrong Building, Curaçao

Interim report September 30, 2025

Digitain Curaçao B.V.

**Interim report
September 30, 2025**

	<u>Page</u>
Directory	2
Managing Director	3
Director's report	4
Interim Report	
Balance Sheet as at September 30, 2025	5
Profit and Loss Account for the period January 1, 2025 through September 30, 2025	6
Notes	7 - 9

Digitain Curaçao B.V.

**Interim report
September 30, 2025**

MANAGING DIRECTOR:

eMoore N.V.
Groot Kwartierweg 10, Livestrong Building
Curaçao

Correspondence Address of the Company:

PO Box 422
Curaçao

Digitain Curaçao B.V.

**Interim Report
September 30, 2025**

DIRECTOR'S REPORT:

We are pleased to present you with the Interim report for the period January 1, 2025 through September 30, 2025.

During the period under review, the Company recorded a net income of EUR 111,028,772 Details of which are set out in the attached Profit and Loss account.

Curaçao, 4 June 2026



eMOORE N.V.
Managing Director

Digitain Curaçao B.V.
Balance Sheet as at September 30, 2025
(In EUR, before appropriation of results)

ASSETS	Notes	30-09-2025	31-12-2024
<u>Fixed Asses</u>			
Receivable from related parties	3	60,000,000	-
<u>Current Assets</u>			
Accounts receivable	4	27,237,705	15,185,540
Cash at banks	5	26,359,772	4,569,885
		53,597,477	19,755,425
TOTAL ASSETS		113,597,477	19,755,425
 SHAREHOLDER'S EQUITY AND LIABILITIES			
<u>Shareholder's equity</u>			
Issued and fully paid share capital	6	1,000	1,000
Retained Earnings/Accumulated deficit		66,974	(14,051)
Net result for the period		111,028,773	16,564,196
		111,096,747	16,551,145
<u>Long-term Liabilities</u>			
Credit facility	7	9,000	9,000
<u>Current Liabilities</u>			
Accounts payable	8	2,475,597	3,173,800
Other liabilities	9	16,133	7,154
Profit tax payable		-	14,326
		2,491,730	3,195,280
TOTAL SHAREHOLDER'S EQUITY AND LIABILITIES		113,597,477	19,755,425

Digitain Curaçao B.V.
Profit and Loss Account for the period
January 1, 2025 through September 30, 2025
(In EUR)

	Notes	01-01-2025 to 30-09-2025	31-12-2024
Revenue		128,329,901	19,837,090
Operational costs	10	<u>(16,866,563)</u>	<u>(3,166,320)</u>
		111,463,338	16,670,770
<u>General and administrative expenses</u>	11	(203,234)	(82,860)
<u>Financial result</u>			
Bank expenses		<u>(217,005)</u>	<u>(8,282)</u>
		(217,005)	(8,282)
<u>Realized - Unrealized gains/losses</u>			
Currency exchange differences		<u>-</u>	<u>(106)</u>
		-	(106)
Result before provision for profit tax		<u>111,043,099</u>	<u>16,579,522</u>
Profit tax		(14,326)	(14,326)
NET RESULT FOR THE YEAR		<u>111,028,773</u>	<u>16,565,196</u>

Digitain Curaçao B.V.
Notes to the Interim report
January 1, 2025 through September 30, 2025
(In EUR)

1 GENERAL

Company's Information and Principal Activities

Digitain Curaçao B.V. is a limited liability company that was incorporated in Willemstad on December 21, 2022. The Company is registered with the Chamber of Commerce and Industry of Curaçao under number 162596.

The Company is solely engaged in e-gaming activities.

This interim report is in draft form and has been prepared for discussion and review purposes. Balances and accompanying notes are subject to change and may be revised based on management review and final approval. Accordingly, this draft interim report should not be relied upon as final or complete.

2 PRINCIPLES OF VALUATION OF ASSETS AND LIABILITIES

a. General principles

The accompanying annual accounts have been prepared in accordance with Book 2 of the Curaçao Civil Code using the guidelines for annual reporting of the Dutch Accounting Standards Board.

b. General

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

c. Financial Fixed Assets

The investments in subsidiaries are stated at net-asset value, in case of a permanent impairment of the value of the investment, at lower market value as of year-end.

The server is valued at cost less accumulated depreciation and impairment. Depreciation is charged as to write off the full cost of fixed assets over their estimated useful lives, using straight-line method of 3 years.

d. Receivables

Receivables are valued at face value less a provision for possible uncollectable accounts.

e. 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 USD

		30-09-2025	31-12-2024
Exchange rates used:	1 EUR =	1.173	1.0416

f. Recognition of Income and Expenses

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

Digitain Curaçao B.V.

Notes to the Interim report

January 1, 2025 through September 30, 2025

(In EUR)

3 Receivables from related parties	30-09-2025	31-12-2024
<u>Loan to UBO</u>		
Principal amount	-	-
Movements during the period	60,000,000	-
Ending balance	60,000,000	-

The Company has provided a loan to its UBO. The loan bears interest at 5% per annum and matures on 10 December 2030. At year-end, the outstanding balance amounted to EUR 60,000,000.

4 ACCOUNTS RECEIVABLE	30-09-2025	31-12-2024
Accounts Receivable	24,164,535	15,123,499
Accrued income	264,839	48,174
Prepaid expenses	2,806,123	13,867
Deposit	2,208	-
	<u>27,237,705</u>	<u>15,185,540</u>

5 CASH AT BANKS	30-09-2025	31-12-2024
GuruPay1414-EUR	40,962	67,938
IBS1030- EUR	27,553	1,106
IBS1030- USD	88	88
UAB VIA Payments -EUR	22,325,961	4,500,753
Openpayd EUR	3,965,568	-
FINCI EUR	(360)	-
	<u>26,359,772</u>	<u>4,569,885</u>

6 SHAREHOLDER'S EQUITY

The Company's authorized share capital amounts to EUR 1 and consists of 1000 shares with a nominal value of EUR 1,00 each.

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

	<u>Issued and fully paid share</u>	<u>Retained earnings/ Accumulated deficit</u>	<u>Result current period</u>	<u>Total</u>
Opening balance	1,000	(14,051)	16,564,196	16,551,145
Allocation of result previous year	-	16,564,196	(16,564,196)	-
Movements during the period	-	-	111,028,773	111,028,773
Dividend distribution	-	(16,500,000)	-	(16,500,000)
Adjustments prior year balances	-	16,829	-	16,829
Ending balance	<u>1,000</u>	<u>66,974</u>	<u>111,028,773</u>	<u>111,096,747</u>

Interim dividend

On February 13th and March 18th, 2025, the Board of Directors declared a total interim dividend of 16.5 million.

7 CREDIT FACILITY	30-09-2025	31-12-2024
<u>Due to shareholder</u>		
Principal amount	9,000	19,000
Movements during the period	-	(10,000)
Ending balance	<u>9,000</u>	<u>9,000</u>

Digitain Curaçao B.V.
Notes to the Interim report
January 1, 2025 through September 30, 2025
(In EUR)

8 ACCOUNTS PAYABLE	30-09-2025	31-12-2024
<u>Galaxy LLC</u>		
Beginning balance	159,326	20,819
Agency costs receivable	(526,922)	(56,935)
Agency costs Payable	436,869	195,442
Ending balance	69,273	159,326
<u>Other accounts payable</u>		
Trade accounts payable	1,798,019	3,002,898
Accrued expenses	608,305	11,576
	<u>2,475,597</u>	<u>3,173,800</u>
9 Other liabilities		
Lease liability	-	4,680
Salaries Payable	7,123	1,583
Salary taxes payable	4,010	891
Other expenses	5,000	-
	<u>16,133</u>	<u>7,154</u>
10 OPERATIONAL COSTS	30-09-2025	31-12-2024
Software license fees	16,866,563	3,166,320
	<u>16,866,563</u>	<u>3,166,320</u>
11 GENERAL AND ADMINISTRATIVE EXPENSES	30-09-2025	31-12-2024
Incorporation fees	-	-
Management fees	53,238	31,543
Legal and professional fees	93,510	19,810
Notary expenses	-	-
Membership and contributions	-	-
Gaming license fees	24,424	18,434
Hosting expenses	-	5,919
Other general expenses	-	-
Office Rent	19,872	4,415
Salary (substance)	7,123	1,583
Salary taxes expense (Employee)	1,877	417
Salary taxes expense (Employer)	2,133	474
VAT/ OB	1,057	265
	<u>203,234</u>	<u>82,860</u>
