

Novus Solutions Curaçao N.V.

Groot Kwartierweg 10, Curaçao

DRAFT INTERIM REPORT

FOR THE PERIOD OF JANUARY 1, 2025 THROUGH JUNE 30, 2025

Novus Solutions Curaçao N.V.

DRAFT INTERIM REPORT

June 30, 2025

Directory	Page
Managing Director	3
Director's report	4
DRAFT INTERIM REPORT	
Balance Sheet as at June 30, 2025	5
Profit and Loss Account for the period January 1, 2025 through June 30, 2025	6
Notes to the Interim report	7 - 9

Novus Solutions Curaçao N.V.

DRAFT INTERIM REPORT June 30, 2025

MANAGING DIRECTOR:

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

CORRESPONDENCE ADDRESS OF THE COMPANY:

PO Box 422
Curaçao, Willemstad

Novus Solutions Curaçao N.V.

DRAFT INTERIM REPORT June 30, 2025

DIRECTOR'S REPORT:

We are pleased to present you with the DRAFT Interim Report for the period January 1, 2025 through June 30, 2025.

During the period under review, the Company recorded a net profit of EUR 478.853. Details of which are set out in the attached Profit and Loss account.

Curaçao,



eMoore N.V.

Managing Director

Novus Solutions Curaçao N.V.

Balance Sheet as at June 30, 2025

(In EUR, before appropriation of results)

ASSETS	Notes	30-06-2025	31-12-2024
<u>Current Assets</u>			
Accounts receivables	4	883,703	703,786
Receivables from group entities	5	219,746	219,746
Other receivables	6	212,832	114,436
Cash and Cash Equivalents	7	56,782	141,676
		<u>1,373,063</u>	<u>1,179,644</u>
TOTAL ASSETS		<u>1,373,063</u>	<u>1,179,644</u>
SHAREHOLDER'S EQUITY AND LIABILITIES			
<u>Shareholder's equity</u>			
	8		
Issued and fully paid share capital		1	1
Capital Surplus		6,553	6,553
Accumulated Deficit/Retained Earnings		804,518	1,073,853
Net result for the year		478,853	(269,335)
		<u>1,289,925</u>	<u>811,072</u>
<u>Current Liabilities</u>			
Payable to related parties	9	9,798	9,798
Other account payables	10	73,340	358,774
		<u>83,138</u>	<u>368,572</u>
TOTAL SHAREHOLDER'S EQUITY AND LIABILITIES		<u>1,373,063</u>	<u>1,179,644</u>

Novus Solutions Curaçao N.V.

Profit and Loss Account for the period January 1, 2025 through June 30, 2025

(In EUR)

	Notes	30-06-2025	31-12-2024
Revenue		2,871,794	3,723,074
Operational costs	11	<u>(2,340,510)</u>	<u>(3,903,298)</u>
Operating result		531,284	(180,224)
General and administrative expenses	12	<u>(51,495)</u>	<u>(83,114)</u>
Total General and administrative expenses		(51,495)	(83,114)
Currency exchange difference		<u>(936)</u>	<u>(5,997)</u>
Financial result		(936)	(5,997)
Result before provision for profit tax		<u>478,853</u>	<u>(269,335)</u>
Profit tax		-	-
NET RESULT FOR THE YEAR		<u>478,853</u>	<u>(269,335)</u>

Novus Solutions Curaçao N.V.

Notes to the Interim report January 1, 2025 through June 30, 2025 (In EUR)

1 GENERAL

Company's Information and Principal Activities

Novus Solutions Curaçao N.V. is a limited liability company that was incorporated in Willemstad on September 2, 2014.

The Company is registered with the Chamber of Commerce and Industry of Curaçao under number 133503.

The Company is engaged in all types of remote gaming activities, comprising all types of games, betting and other operation of betting exchange, interactive casinos, bingos, lotteries and other interactive games.

2 PRINCIPLES OF VALUATION OF ASSETS AND LIABILITIES

General principles

The financial statements 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.

3 SIGNIFICANT ACCOUNTING POLICIES

a. General

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

b. Receivables

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

c. Cash and cash equivalents

Cash and cash equivalents include cash in hand and bank balances.
Cash and cash equivalents are stated at face value.

d. Recognition of Income and Expenses

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

4	ACCOUNTS RECEIVABLES	30-06-2025	31-12-2024
	Debtors	883,703	703,786
5	RECEIVABLES FROM GROUP ENTITIES	30-06-2025	31-12-2024
	Twelvesolutions Ltd	219,746	219,746
6	OTHER RECEIVABLES	30-06-2025	31-12-2024
	Crypto wallet balance	212,832	114,436

Novus Solutions Curaçao N.V.

Notes to the Interim report
January 1, 2025 through June 30, 2025
(In EUR)

7 CASH AND CASH EQUIVALENTS	30-06-2025	31-12-2024
<u>Cash on hand</u>	1	1
<u>Payment Execution s.r.o</u>		
Current account - EUR	56,781	141,675
	<u>56,782</u>	<u>141,676</u>

8 SHAREHOLDER'S EQUITY

The Company's authorized share capital amounts to EUR 1 and consists of 1 share 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 capital</u>	<u>Capital surplus</u>	<u>Accumulated Deficit/Retained Earnings</u>	<u>Net Result current year</u>
Opening balance	1	6,553	1,073,853	(269,335)
Allocation result previous year	-	-	(269,335)	269,335
Net Result current year	-	-	-	478,853
Ending balance	<u>1</u>	<u>6,553</u>	<u>804,518</u>	<u>478,853</u>

9 PAYABLE TO RELATED PARTIES	30-06-2025	31-12-2024
<u>Payable to shareholder</u>	<u>9,798</u>	<u>9,798</u>

10 OTHER ACCOUNTS PAYABLE	30-06-2025	31-12-2024
Creditors	52,190	344,569
Bandwidth & Support expenses - E-Commerce park	13,805	13,805
Management fees - eMoore N.V.	6,945	-
Profit tax	400	400
	<u>73,340</u>	<u>358,774</u>

11 OPERATIONAL COST	30-06-2025	31-12-2024
Software licensing expenses	1,915,847	3,642,616
License commission- & Platform fees	36,384	33,165
Affiliate- / Share revenue expenses	388,279	144,825
IT & Support expenses	-	5,981
Commission costs	-	66,217
Sublicense fees - Antillephone Services NV	-	10,494
	<u>2,340,510</u>	<u>3,903,298</u>

Novus Solutions Curaçao N.V.

Notes to the Interim report
January 1, 2025 through June 30, 2025
(In EUR)

12 GENERAL AND ADMINISTRATIVE EXPENSES	30-06-2025	31-12-2024
Management fees - eMoore N.V.	43,082	65,161
Legal & Professional fees	1,055	3,276
Bank charges	7,358	14,677
	<u>51,495</u>	<u>83,114</u>
