

Entertainment Art B.V.

Annual report and financial statements
for the year ending December 31, 2025

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Company Information

Registered Business Address	New Haven e-Zone Emancipatie Boulevard 29 Curaçao
Registration Number	127327
Incorporation Date	September 21, 2012
Nominal Capital	100 share(s) with a nominal capital of USD 1.00 each
Nature of Business	Organize and operate remote gaming activities
Directors	e-Management N.V.

Entertainment Art B.V.
Curaçao

Directors' report
for the year ending December 31, 2025

In our capacity of directors of Entertainment Art B.V., we have the pleasure in presenting the annual report and the financial statements of the Company.

Principal activity of the Company

The Company is mainly engaged in Organize, market and operate all types of remote gaming activities.

Accountability

All financial information have been processed in a competent way.
The financial statements have been prepared in accordance with applicable accounting principles, and to the best of our knowledge gives a true and fare view of the assets, liabilities and financial performance of the Company.

Result and dividends

The result of the year are set out on page 3.
The Company incurred a profit of EUR 7424.75 for the year 2025
No interim dividend has been issued during the year.

Fiscal position

The fiscal year of the Company runs from January 1, 2025 through December 31, 2025.
The Company has been granted a license (2012/99) to operate from the economic zone, New Haven eZone and is therefore subject to the Economic Zones Act 2000 which provides that the profit generated through sale of goods and services to clients residing outside of Curaçao will be taxed at 2% (surtax included) untill January 1, 2026. Any profit generated within Curaçao is taxed at the normal tax rate of 22%.

Current & Future Developments

There were no important current events, which has a bearing on the understanding of the financial statements.
There were no material post balance sheet date events, which have a bearing on the understanding of the financial statements.

Willemstad, June 30, 2026,

On behalf of the Directors of
Entertainment Art B.V.



e-Management N.V.

Entertainment Art B.V.
Curaçao

Income Statements

for the year ending December 31, 2025

	notes	2025 EUR	2024 EUR
Revenue			
Revenue		2,261,851	701,404
Interest received on banks		-	-
		<u>2,261,851</u>	<u>701,404</u>
Expenses			
Management expenses		394,889	227,881
Legal fees		48,302	-
Advertising expenses		107,327	28,265
PSP expenses		72,931	22,231
Gaming license fees		291,801	49,881
Royalty expenses		1,171,654	462,668
Bank charges		24,011	17,721
Ict expenses		138,574	14,429
Other general expenses		4,939	-
Total Expenses		<u>2,254,427</u>	<u>824,026</u>
Operating profit		7,425	(122,621)
Profit before taxes		<u>7,425</u>	<u>(122,621)</u>
Profit Taxes		148	-
Result after taxes		<u>7,276</u>	<u>(122,621)</u>
Net Result		<u><u>7,276</u></u>	<u><u>(122,621)</u></u>

Entertainment Art B.V.
Curaçao

Balance Sheet

for the year ending December 31, 2025, before allocation of result for the year

ASSETS	notes	2025 <i>EUR</i>	2024 <i>EUR</i>
Current assets			
Accounts receivable	1	1,067,474	1,043,056
Total Current Assets		<u>1,067,474</u>	<u>1,043,056</u>
TOTAL ASSETS		<u>1,067,474</u>	<u>1,043,056</u>
EQUITY and LIABILITIES	notes	2025 <i>EUR</i>	2024 <i>EUR</i>
Capital and Reserves			
Nominal capital		89	89
Retained earnings		(440,626)	(318,094)
Result current year		7,276	(122,621)
		<u>(433,350)</u>	<u>(440,626)</u>
Liabilities			
Current accounts	2	1,392,303	1,375,161
Trade accounts payable	3	108,521	108,521
Total Liabilities		<u>1,500,824</u>	<u>1,483,682</u>
TOTAL EQUITY AND LIABILITIES		<u>1,067,474</u>	<u>1,043,056</u>

Notes to the Financial Statements
for the year ending December 31, 2025

(1) Significant accounting policies

a) Basis of Accounting

The financial statements of the Company has been prepared in accordance with applicable accounting principles.

Assets and liabilities have been recognized against historical costs and stated at their nominal value, unless mentioned otherwise.

b) Revenue recognition

Sales Revenue represents the sale of gold and silver worldwide. Revenue is recognized in the statement of financial performance on an accrual basis.

c) Foreign Currencies

Transactions denominated in other currencies are translated into EUR at the average exchange rates prevailing during each month. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the exchange rates prevailing at that date.

Any realized gain or loss arising from a change in exchange rate is included as financial gains or losses in the income statement.

As per December 31, 2025, the following conversion rates has been used:

1 EUR : 1.1306 USD

1 EUR : 2.027 ANG

d) Taxation

Profit tax is accounted for using the taxes payable method. The profit tax expense charge to the statement of financial performance is the estimated tax payable for the current year, adjusted for any differences between the estimated and actual tax payable in prior years.

e) Cash and cash equivalents

Cash and cash equivalents include cash and deposits held at banks.

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Curaçao

Notes to the Financial Statements
for the year ending December 31, 2025

	2025	2024
	<i>EUR</i>	<i>EUR</i>
(1) Cash and cash equivalents, Accounts recivable		
Agents	1,067,474	1,043,056
SaiBank	-	-
	<u>1,067,474</u>	<u>1,043,056</u>
(2) Current accounts	2025	2024
	<i>EUR</i>	<i>EUR</i>
Shareholder	1,392,303	1,375,161
	<u>1,392,303</u>	<u>1,375,161</u>
(3) Trade accounts payable	2025	2024
	<i>EUR</i>	<i>EUR</i>
Oryx Gaming International LLC	108,521	108,521
	-	-
	<u>108,521</u>	<u>108,521</u>

Result for the year will be added to Retained Earnings.