

Giovanni Fior of 1 Cornthwaite Road E59FQ, London  
10 October 2025

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FAO: This statement is provided in confidence for the sole purpose of the independent valuation of OVOGAME SASU. Its distribution is strictly limited to the mandated valuation expert(s) and the French tax administration in the context of the exit tax assessment (art. 167 bis CGI).

My name is Giovanni Fior. I worked at Meta (as a temporary worker for almost 2 years) between 2022 and 2024 as a Strategic Partner Manager in the Facebook Gaming and Developer Relations team. As a Strategic Partner Manager, my role consisted in supporting our strategic partners (gaming developers) in finding success on Facebook Gaming.

This experience gave me direct insight into the Facebook Instant Games platform and its ecosystem of third-party developers.

The views and observations expressed in this statement are my own, based on my professional and personal experience, and do not represent the official position of Meta.

My observations are based on publicly available information.

I'd like to highlight that many of the successful developers on the platform are established game studios with dedicated teams for development, marketing, live operations, and user acquisition, as evident by observing the games ranked as top games on the platform.

I'd also like to highlight that I'm genuinely impressed by Jean-Claude Cottier's success, as he managed to be an extremely successful developer without such teams behind him, operating as a solo developer and with minimal or negligible paid user acquisition investments. This is a testament to his highly unique skills and expertise. I personally doubt that his business would find continued success without his unique continued contributions.

Sincerely,

Giovanni Fior

A handwritten signature in black ink that reads "Giovanni Fior". The signature is fluid and cursive, with "Giovanni" on the top line and "Fior" on the bottom line.

10 October 2025