

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING

File No. 3-20003

In the Matter of

Unikrn, Inc.,

Respondent.

PLAN NOTICE OF THE UNIKRN FAIR FUND

TO: Persons and entities, or their lawful successors, who purchased or acquired Unikoin Gold (“UKG” or the “Security”) directly from Unikrn, Inc. during the period from June 11, 2017, and November 7, 2017, inclusive to (the “Relevant Period”), in either the pre-sale or ICO phase of the Offering and may have suffered a loss as a result of transactions in UKG.

If you purchased or acquired the Security during the Relevant Period, you must complete and submit a Certification Form available online at the Unikrn Fair Fund website www.UnikrnSECFairFund.com on or before 11:59 p.m. Eastern Standard Time (“EST”) on April 24, 2026 (the “Certification Bar Date”). If you choose to submit a Certification Form by mail, the completed Certification Form must be postmarked (or if not sent by U.S. Mail, then received) by the Certification Bar Date.

I. PURPOSE OF THIS PLAN NOTICE

The purpose of this Plan Notice is to inform you that you may be eligible to receive a Distribution Payment from the Unikrn Fair Fund described herein. To be eligible to share in the Unikrn Fair Fund, you must file a Certification Form in accordance with the instructions on the Certification Form. This Plan Notice is being sent to all persons or entities identified by the SEC-appointed Fund Administrator (“Fund Administrator”), Simpluris, Inc. (“Simpluris”),¹ who purchased or acquired Unikoin Gold, or UKG, during the Relevant Period and may have suffered a Recognized Loss as a result of the Respondent’s violations of the federal securities laws.

Online claim submissions are strongly encouraged. However, paper claims will also be accepted, and copies of the Plan, this Plan Notice, the Certification Form, and other relevant documents are available for download on the Unikrn Fair Fund website at www.UnikrnSECFairFund.com and through the SEC’s webpage for this matter: www.sec.gov/enforcement-litigation/distributions-for-harmed-investors/matter-unikrn-inc-admin-proc-file-no-3-20003. You may also request a copy of the Plan, this Plan Notice, and/or the Certification Form by contacting the Fund Administrator via email at info@UnikrnSECFairFund.com, or by calling (833) 360-6811.

Certain persons are excluded from eligibility for a distribution under the Plan, as summarized in Section III of this Plan Notice.

PLEASE NOTE: Receipt of this Plan Notice does not mean you are entitled to receive a Distribution Payment; eligibility will be determined by the Fund Administrator in accordance with the Plan. Please read this Plan Notice carefully and in its entirety. This Plan Notice contains important information regarding your possible eligibility to share in the Unikrn Fair Fund if you timely complete and submit a Certification Form by the Certification Bar Date of **April 24, 2026**.

¹ On November 20, 2025, the SEC issued an order appointing Simpluris, Inc. as the Fund Administrator to oversee the administration and distribution of the Fair Fund.

II. BACKGROUND

On September 15, 2020, the SEC issued the Order instituting and simultaneously settling cease-and-desist proceedings against the Respondent. In the Order, the SEC found that between June and October 2017, Unikrn, an operator of an online e-Sports gaming and gambling platform, conducted an Offering in two phases - a so-called pre-sale and an initial coin offering (“ICO”) - in which it raised \$31 million through the sale of UKG, a digital token. Unikrn represented to investors that they would be able to access a variety of products and services with their UKG tokens, including placing bets on professional eSports and video game matches, and that over time Unikrn would make more features available. Unikrn further represented that it would facilitate a secondary trading market for the tokens and that its efforts to increase the usages for the UKG token would increase the demand for and in turn, the value of the tokens. Unikrn did not register the offer and sale of the tokens pursuant to federal securities laws, nor did the offering qualify for an exemption from the registration requirements. The SEC ordered the Respondent to pay a \$6,100,000.00 civil money penalty to the SEC. The SEC also created the Fair Fund, pursuant to Section 308(a) of the Sarbanes-Oxley Act of 2002, so the penalty paid can be distributed to harmed investors.

On December 17, 2020, the SEC issued an order appointing Miller Kaplan Arase LLP as the Tax Administrator of the Fair Fund. On November 20, 2025, the SEC issued an order appointing Simpluris, Inc. (“Simpluris”), as the Fund Administrator to oversee the administration and distribution of the Fair Fund and set the administrator’s bond amount.

On August 7, 2024, the SEC issued an order approving the amended proposed Plan of Distribution and published the amended approved Plan of Distribution (the “Plan”).

III. ELIGIBILITY CRITERIA

To be eligible for a payment from the Fair Fund, you must satisfy certain criteria that are described in detail in the Plan. The Plan is available on the Unikrn Fair Fund website at www.UnikrnSECFairFund.com and the SEC’s website at www.sec.gov/enforcement-litigation/distributions-for-harmed-investors/matter-unikrn-inc-admin-proc-file-no-3-20003. You may also request a copy of the Plan from the Fund Administrator via email at info@UnikrnSECFairFund.com or by calling (833) 360-6811. The eligibility criteria include the following:

1. **You purchased directly from Unikrn, Inc. during the Relevant Period UKG in either the pre-sale or ICO phase of the Offering and may have suffered a loss as a result of transactions in UKG.**
2. **You submitted a Certification Form by the Certification Bar Date.**
3. **You suffered a Recognized Loss as calculated under the Plan.**
4. **You are not an Excluded Party, defined in the Plan as:**
 - a. The Respondent (Unikrn, Inc.);
 - b. Any past or present director or officer of Respondent, or any of Respondent’s past or present affiliates who served in such a capacity during the Relevant Period and were directly involved in the conduct detailed in the Order;
 - c. Any employee or former employee of Respondent or of any of its past or present affiliates who has been terminated for cause in connection with the conduct described in the Order or any related SEC action, or who was otherwise terminated or has resigned in connection with the conduct described in the Order or any related SEC or criminal action;
 - d. Any affiliates, assigns, creditors, heirs, distributees, spouses, parents, children, or controlled entities of any of the foregoing persons or entities described in (a)–(c), above;
 - e. The Fund Administrator, its employees, and those Persons assisting the Fund Administrator in its role as the Fund Administrator; and,
 - f. Any purchaser or assignee of another Person’s right to obtain a recovery from the Fair Fund for value; provided, however, that this provision shall not be construed to exclude those Persons who obtained such a right by gift, inheritance or devise.

An Eligible Claimant whose Recognized Loss calculates to a distribution amount equal to or greater than \$10.00 will be deemed a Payee and will receive a Distribution Payment

IV. PLAN OF ALLOCATION

The Plan of Allocation, available for review as Exhibit A of the Plan, states how the Recognized Losses and Distribution Payments will be calculated.

The Plan of Allocation is designed to compensate investors based on their losses in Unikoin Gold (“UKG”), a digital token, purchased or acquired between June 11, 2017 and November 7, 2017 (the “Relevant Period”) from Unikrn Inc. in either the pre-sale or ICO phase of the Offering. Investors who did not purchase UKG from Unikrn are ineligible to recover under this Plan. An Eligible Claimant is a Person who suffered a Recognized Loss as calculated by the Plan of Allocation; who submits a valid Certification Form by the Certification Form Deadline; and who is not an Excluded Party under paragraphs 11(a)-(f) of the Plan. An Eligible Claimant will be deemed a Payee and will receive a distribution payment if their Recognized Loss calculates to a distribution amount equal to or greater than \$10.00.

V. THE CERTIFICATION PROCESS

THE CERTIFICATION BAR DATE IS APRIL 24, 2026.

ONLINE SUBMISSIONS: Online submissions are strongly encouraged. To submit a Certification Form online, you must follow the instructions provided on the Unikrn Fair Fund website www.UnikrnSECFairFund.com. **Certification Forms completed online must be submitted on or before 11:59 p.m. EST on April 24, 2026.**

MAIL SUBMISSIONS: If you are unable to submit a Certification Form online and/or you have lost relevant credentials associated with wallets and/or exchanges required as part of an online claim, you may request a copy of the paper Certification Form from the Fund Administrator via email at info@UnikrnSECFairFund.com or by calling (833) 360-6811. You may also download a copy of the Certification Form at: www.UnikrnSECFairFund.com. **Certification Forms submitted via mail must be sent to the address provided on the Certification Form and postmarked (or if not sent by U.S. Mail, then received) by April 24, 2026.**

As part of the Certification Form, the Fund Administrator will verify each Preliminary Claimant’s control over a digital or physical wallet. If, in the discretion of the Fund Administrator, a Preliminary Claimant fails to prove control over a digital or physical wallet within the allotted time he, she or it will be deemed ineligible to participate in the distribution of the Fair Fund. The Fund Administrator will have the right to request any additional information and/or documentation, including information supporting complicated transaction histories or involving certain cryptocurrency exchanges. Persons who fail to timely provide additional information as requested will be deemed ineligible. If you are not a U.S. Person, as defined in Section IV of the Certification Form, you must also submit a completed IRS Form W-8BEN, W-8BEN-E, or other W-8 series form, which can be found by visiting the following IRS website: www.irs.gov/forms-instructions.

VI. ADDITIONAL INFORMATION

Additional information regarding the Unikrn Fair Fund, including copies of the Plan, this Plan Notice, the Certification Form, and other relevant documents may be found at www.UnikrnSECFairFund.com. You may request a copy of the Plan, this Plan Notice, the Certification Form, or seek additional information, by contacting the Fund Administrator via email at info@UnikrnSECFairFund.com, or by calling (833) 360-6811.

PLEASE CHECK THE WEBSITE WWW.UNIKRNSECFAIRFUND.COM FREQUENTLY FOR UPDATES.