

YUNGMETRO B.V.

MANAGEMENT ACCOUNTS

31 December 2025

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YUNGMETRO B.V.

BOARD OF DIRECTORS AND OTHER OFFICERS

Board of Directors:

SERGEJS PIMANOV
DEMPER DIRECTORS B. V.
WAAIGAT DIRECTORS B. V.

Address:

Abraham Mendez Chumaceiro Boulevard 03, Curacao

YUNGMETRO B.V.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME 31 December 2025

	Note	2025 €	2024 €
Revenue	1	469,219	-
Direct expenses	2	<u>(369,444)</u>	-
Gross profit		99,775	-
Administration expenses	3	<u>(62,970)</u>	(51,348)
Operating profit/(loss)		<u>36,805</u>	(51,348)
Finance costs		<u>(2,897)</u>	-
Net finance costs	5	<u>(2,897)</u>	-
Net profit/(loss) for the year		33,908	(51,348)
Other comprehensive income		<u>-</u>	-
Total comprehensive income for the year		<u>33,908</u>	(51,348)

The notes on pages 5 to 7 form an integral part of these separate management accounts.

YUNGMETRO B.V.

STATEMENT OF FINANCIAL POSITION 31 December 2025

	Note	2025 €	2024 €
ASSETS			
Non-current assets			
Investments in subsidiaries	6	<u>1,000</u>	1,000
		<u>1,000</u>	1,000
Current assets			
Trade and other receivables	7	27,484	5,900
Cash at bank	8	<u>427,021</u>	-
		<u>454,505</u>	5,900
Total assets		<u>455,505</u>	<u>6,900</u>
EQUITY AND LIABILITIES			
Equity			
Share capital	9	5,000	5,000
Accumulated losses		<u>(17,440)</u>	(51,348)
Total equity		<u>(12,440)</u>	<u>(46,348)</u>
Current liabilities			
Trade and other payables	10	<u>467,945</u>	53,248
		<u>467,945</u>	53,248
Total equity and liabilities		<u>455,505</u>	<u>6,900</u>

On 30 June 2026 the Board of Directors of YUNGMETRO B.V. authorised these separate management accounts for issue.



 SERGEJS PIMANOVS
 Director



The notes on pages 5 to 7 form an integral part of these separate management accounts.

YUNGMETRO B.V.

STATEMENT OF CHANGES IN EQUITY 31 December 2025

	Note	Share capital €	Accumula- ted losses €	Total €
Comprehensive income				
Net loss for the year		-	(51,348)	(51,348)
Total comprehensive income for the year		-	(51,348)	(51,348)
Transactions with owners				
Issue of share capital	9	5,000	-	5,000
Total transactions with owners		5,000	-	5,000
Balance at 31 December 2024/ 24 January 2025		5,000	(51,348)	(46,348)
Comprehensive income				
Net profit for the year		-	33,908	33,908
Total comprehensive income for the year		-	33,908	33,908
Balance at 31 December 2025		5,000	(17,440)	(12,440)

The notes on pages 5 to 7 form an integral part of these separate management accounts.

YUNGMETRO B.V.

NOTES TO THE SEPARATE MANAGEMENT ACCOUNTS 31 December 2025

1. Revenue

	2025	2024
	€	€
Gaming revenue	<u>469,219</u>	<u>-</u>
	<u>469,219</u>	<u>-</u>

2. Direct expenses

	2025	2024
	€	€
Billing agent commission	18,000	-
Licensing of trademark	8,000	-
PSP Commissions	18,769	-
IT Support services received	87,650	-
Marketing expenses	45,025	-
Platform fees	162,000	-
Platform set-up fees	<u>30,000</u>	<u>-</u>
	<u>369,444</u>	<u>-</u>

3. Administration expenses

	2025	2024
	€	€
Legal and professional expenses	3,120	8,234
Director fees	10,800	4,000
Incorporation fees	-	4,167
B2C License cost	45,450	32,182
Local office rent	3,600	2,100
Utility expenses	<u>-</u>	<u>665</u>
	<u>62,970</u>	<u>51,348</u>

4. Expenses by nature

	2025	2024
	€	€
Other expenses	<u>432,414</u>	<u>51,348</u>
Total expenses	<u>432,414</u>	<u>51,348</u>

5. Finance costs

	2025	2024
	€	€
Sundry finance expenses	<u>2,897</u>	<u>-</u>
Finance costs	<u>2,897</u>	<u>-</u>

YUNGMETRO B.V.

NOTES TO THE SEPARATE MANAGEMENT ACCOUNTS 31 December 2025

6. Investments in subsidiaries

	2025 €	2024 €
Balance at 24 January/1 January	1,000	-
Additions	-	1,000
Balance at 31 December	1,000	1,000

The details of the subsidiaries are as follows:

Name	Country of incorporation	Principal activities	Holding %	2025 €	2024 €
Takaw Ltd	Cyprus	Billing agent	100%	1,000	1,000
				1,000	1,000

7. Trade and other receivables

	2025 €	2024 €
Trade receivables	21,584	-
Deposits and prepayments	900	900
Unpaid share capital	5,000	5,000
	27,484	5,900

8. Cash at bank

Cash balances are analysed as follows:

	2025 €	2024 €
Cash at bank	427,021	-
	427,021	-

9. Share capital

	2025 Number of shares	2025 €	2024 Number of shares	2024 €
Authorised				
Ordinary shares of €1 each	5,000	5,000	5,000	5,000
Issued and fully paid				
Balance at 24 January/1 January	5,000	5,000	-	-
Issue of shares	-	-	5,000	5,000
Balance at 31 December	5,000	5,000	5,000	5,000

YUNGMETRO B.V.

NOTES TO THE SEPARATE MANAGEMENT ACCOUNTS

31 December 2025

10. Trade and other payables

	2025	2024
	€	€
Shareholders' current accounts - credit balances	111,798	51,948
Accruals	281,675	-
Other creditors	55,472	300
Payables to own subsidiaries	19,000	1,000
	<u>467,945</u>	<u>53,248</u>