

YUNGMETRO B.V.

SEPARATE FINANCIAL STATEMENTS

31 December 2024

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YUNGMETRO B.V.

BOARD OF DIRECTORS AND OTHER OFFICERS

Board of Directors:

SERGEJS PIMANOV
DEMPEL 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 2024

	Note	2024 €
Administration expenses	3	<u>(51,348)</u>
Net loss for the year		(51,348)
Other comprehensive income		<u>-</u>
Total comprehensive income for the year		<u>(51,348)</u>

The notes on pages 5 to 7 form an integral part of these separate financial statements.

YUNGMETRO B.V.

STATEMENT OF FINANCIAL POSITION 31 December 2024

	Note	2024 €
ASSETS		
Non-current assets		
Investments in subsidiaries	5	<u>1,000</u>
		<u>1,000</u>
Current assets		
Receivables	6	<u>5,900</u>
		<u>5,900</u>
Total assets		<u>6,900</u>
EQUITY AND LIABILITIES		
Equity		
Share capital	7	<u>5,000</u>
Accumulated losses		<u>(51,348)</u>
Total equity		<u>(46,348)</u>
Current liabilities		
Trade and other payables	8	<u>53,248</u>
		<u>53,248</u>
Total equity and liabilities		<u>6,900</u>

On 23 December 2025 the Board of Directors of YUNGMETRO B.V. authorised these separate financial statements for issue.


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SERGEJS PIMANOVS
Director



The notes on pages 5 to 7 form an integral part of these separate financial statements.

YUNGMETRO B.V.

STATEMENT OF CHANGES IN EQUITY

31 December 2024

	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	7	5,000	-	5,000
Total transactions with owners		5,000	-	5,000
Balance at 31 December 2024		5,000	(51,348)	(46,348)

The notes on pages 5 to 7 form an integral part of these separate financial statements.

YUNGMETRO B.V.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

31 December 2024

1. Incorporation and principal activities

Country of incorporation

The Company YUNGMETRO B.V. (the "Company") was incorporated in Curacao on 24 January 2024. Its registered office is at Abraham Mendez Chumaceiro Boulevard 03, Curacao.

Principal activities

The Company has been dormant during the period from 24 January 2024 until 31 December 2024.

2. Basis of preparation

Valuation of assets and liabilities and determination of the result take place under the historical cost convention. Unless presented otherwise at the relevant principle for the specific balance sheet item, assets and liabilities are valued according to the cost model.

Income and expenses are accounted for on an accrual basis. Profit is only included when realized on the balance sheet date. Losses originating before the end of the financial period are taken into account if they have become known before preparation of the financial statements.

3. Administration expenses

	2024
	€
Legal and professional expenses	8,234
Director fees	4,000
Incorporation fees	4,167
B2C License cost	32,182
Local office rent	2,100
Utility expenses	665
	<u>51,348</u>

4. Expenses by nature

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

5. Investments in subsidiaries

	2024
	€
Additions	<u>1,000</u>
Balance at 31 December	<u>1,000</u>

The details of the subsidiaries are as follows:

<u>Name</u>	<u>Country of incorporation</u>	<u>Principal activities</u>	<u>Holding %</u>	2024
				€
Takaw Ltd	Cyprus	Billing agent	100%	<u>1,000</u>
				<u>1,000</u>

YUNGMETRO B.V.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

31 December 2024

6. Receivables

	2024
	€
Deposits and prepayments	900
Unpaid share capital	<u>5,000</u>
	<u>5,900</u>

The fair values of receivables due within one year approximate to their carrying amounts as presented above.

7. Share capital

	2024 Number of shares	2024 €
Authorised		
Ordinary shares of €1 each	<u>5,000</u>	<u>5,000</u>
Issued and fully paid		
Issue of shares	<u>5,000</u>	<u>5,000</u>
Balance at 31 December	<u>5,000</u>	<u>5,000</u>

8. Trade and other payables

	2024 €
Shareholders' current accounts - credit balances (Note 9.2)	51,948
Other creditors	300
Payables to own subsidiaries (Note 9.1)	<u>1,000</u>
	<u>53,248</u>

The fair values of trade and other payables due within one year approximate to their carrying amounts as presented above.

9. Related party transactions

The Company is controlled by Latvian citizen, who owns 100% of the Company's shares.

The following transactions were carried out with related parties:

9.1 Payables to related parties (Note 8)

	2024 €
<u>Name</u>	
Takaw Ltd	<u>1,000</u>
	<u>1,000</u>

9.2 Shareholders' current accounts - credit balances (Note 8)

2024
€

The shareholders' current accounts are interest free and have no specified repayment date.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS
31 December 2024

10. Contingent liabilities

The Company had no contingent liabilities as at 31 December 2024.

11. Commitments

The Company had no capital or other commitments as at 31 December 2024.