

CENTRALD B.V.

MANAGEMENT ACCOUNTS

Period from 19 February 2025 to 31 December
2025

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CENTRALD B.V.

BOARD OF DIRECTORS AND OTHER OFFICERS

Board of Directors:

CAPITAL TRUST CORPORATION N.V.
ROLAND EDUARD GERTRUDA DE MEI

Registered Office:

Chuchubiweg 17, Curacao

CENTRALD B.V.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Period from 19 February 2025 to 31 December 2025

	Note	2025 €	2024 €
Revenue	1	102,309	-
Direct expenses	2	(68,399)	-
Gross profit		33,910	-
Administration expenses	3	(61,715)	(49,168)
Operating loss		(27,805)	(49,168)
Finance costs		(1,062)	-
Net finance costs	5	(1,062)	-
Net loss for the period/year		(28,867)	(49,168)
Other comprehensive income		-	-
Total comprehensive loss for the year/period		(28,867)	(49,168)

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

CENTRALD 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	10,115	5,000
Cash at bank	8	<u>104,904</u>	-
		<u>115,019</u>	5,000
Total assets		<u>116,019</u>	6,000
EQUITY AND LIABILITIES			
Equity			
Share capital	9	5,000	5,000
Accumulated losses		<u>(78,035)</u>	(49,168)
Total equity		<u>(73,035)</u>	(44,168)
Current liabilities			
Trade and other payables	10	<u>189,054</u>	50,168
		<u>189,054</u>	50,168
Total equity and liabilities		<u>116,019</u>	6,000

On30/6/2026 the Board of Directors of CENTRALD B.V. authorised these separate management accounts for issue.

.....
CAPITAL TRUST CORPORATION N.V.
Director



.....
ROLAND EDUÁRD GERTRUDA DE MEI
Director



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

CENTRALD B.V.

STATEMENT OF CHANGES IN EQUITY

Period from 19 February 2025 to 31 December 2025

	Note	Share capital €	Accumula- ted losses €	Total €
Comprehensive income				
Net loss for the year		-	(49,168)	(49,168)
Total comprehensive income for the year		-	(49,168)	(49,168)
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/ 19 February 2025		5,000	(49,168)	(44,168)
Comprehensive income				
Net loss for the period		-	(28,867)	(28,867)
Total comprehensive income for the period		-	(28,867)	(28,867)
Balance at 31 December 2025		5,000	(78,035)	(73,035)

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

CENTRALD B.V.

NOTES TO THE SEPARATE MANAGEMENT ACCOUNTS

Period from 19 February 2025 to 31 December 2025

1. Revenue

	2025 €	2024 €
Website revenue	<u>102,309</u>	<u>-</u>
	<u>102,309</u>	<u>-</u>

2. Direct expenses

	2025 €	2024 €
Billing agent commissions	18,000	-
PSP Commissions	4,399	-
Platform fees	16,000	-
Platform set-up fees	<u>30,000</u>	<u>-</u>
	<u>68,399</u>	<u>-</u>

3. Administration expenses

	2025 €	2024 €
Director fees	10,800	4,000
Incorporation fees	-	4,167
Legal and professional expenses	3,465	3,716
B2C License cost	<u>47,450</u>	<u>37,285</u>
	<u>61,715</u>	<u>49,168</u>

4. Expenses by nature

	2025 €	2024 €
Other expenses	<u>130,114</u>	<u>49,168</u>
Total expenses	<u>130,114</u>	<u>49,168</u>

5. Finance costs

	2025 €	2024 €
Sundry finance expenses	<u>1,062</u>	<u>-</u>
Finance costs	<u>1,062</u>	<u>-</u>

CENTRALD B.V.

NOTES TO THE SEPARATE MANAGEMENT ACCOUNTS

Period from 19 February 2025 to 31 December 2025

6. Investments in subsidiaries

	2025 €	2024 €
Balance at 19 February/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 €
MATRYOTECH LTD	Cyprus	Billing agent	100%	1,000	1,000
				1,000	1,000

7. Trade and other receivables

	2025 €	2024 €
Trade receivables	5,115	-
Unpaid share capital	5,000	5,000
	10,115	5,000

8. Cash at bank

Cash balances are analysed as follows:

	2025 €	2024 €
Cash at bank	104,904	-
	104,904	-

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 19 February/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

CENTRALD B.V.

NOTES TO THE SEPARATE MANAGEMENT ACCOUNTS

Period from 19 February 2025 to 31 December 2025

10. Trade and other payables

	2025	2024
	€	€
Shareholders' current accounts - credit balances	124,054	49,168
Accruals	46,000	-
Payables to own subsidiaries	19,000	1,000
	<u>189,054</u>	<u>50,168</u>